

**Democratic Services Section
Legal and Civic Services Department
Belfast City Council
City Hall
Belfast
BT1 5GS**



**Belfast
City Council**

18th September, 2023

MEETING OF THE STRATEGIC POLICY AND RESOURCES COMMITTEE

Dear Alderman/Councillor,

The above-named Committee will meet in the Lavery Room and remotely via Microsoft Teams on Friday, 22nd September, 2023 at 9.30 am, for the transaction of the business noted below.

You are requested to attend.

Yours faithfully,

John Walsh

Chief Executive

AGENDA:

1. Routine Matters

- (a) Apologies
- (b) Minutes
- (c) Declarations of Interest

2. Restricted Items

- (a) Revenue Estimates 2024-25 and Medium-Term Financial Planning (Pages 1 - 6)
- (b) Discretionary Payments (Pages 7 - 20)
- (c) Housing Led Regeneration Programme Update (Pages 21 - 64)
- (d) Shared Island Funding – Belfast City Council Project Updates (Pages 65 - 70)
- (e) Update on Internal Agency Feasibility Study (Pages 71 - 74)

- (f) Appointment of Director of Communications, Marketing and External Affairs (Pages 75 - 78)
- (g) Organisational Reviews - Democratic Services/Equality and Diversity Units (To Follow)
- 3. **Matters referred back from Council/Motions**
 - (a) Motion - Save West Wellbeing Suicide Awareness (Pages 79 - 82)
 - (b) Motion - Clean Indoor Air (Pages 83 - 84)
- 4. **Governance**
 - (a) Appointments to Outside Bodies (Pages 85 - 94)
- 5. **Belfast Agenda/Strategic Issues**
 - (a) Elected Member Development (Pages 95 - 98)
 - (b) Belfast Region City Deal – update (Pages 99 - 104)
 - (c) Northern Ireland Enterprise Support Service update (To Follow)
- 6. **Physical Programme and Asset Management**
 - (a) Asset Management (Pages 105 - 114)
 - (b) Physical Programme Update (Pages 115 - 118)
 - (c) Update on Area Working Groups (Pages 119 - 174)
- 7. **Finance, Procurement and Performance**
 - (a) Belfast City Council Statement of Accounts 2022-23 (Pages 175 - 290)
 - (b) Contracts Update
 - (c) Commercial and Procurement Services Social Value Working Group update (Pages 291 - 310)
 - (d) Audit & Risk Panel Report and Minutes of Meeting of 12 September 2023 (Pages 311 - 340)
- 8. **Equality and Good Relations**
 - (a) Language Strategy Draft Action Plan 2023-26 (Pages 341 - 360)
 - (b) Review of Hate Crime Legislation – Response from Permanent Secretary Department of Justice (Pages 361 - 366)
 - (c) Minutes of Shared City Partnership Meeting on 11th September 2023 (To Follow)

9. **Operational Issues**

- (a) Minutes of Party Group Leaders Consultative Forum (Pages 367 - 370)
- (b) Requests for use of the City Hall and the provision of Hospitality (Pages 371 - 374)
- (c) Request for the Use of the City Hall Grounds (To Follow)
- (d) Attendance at CIPR PRide NI Awards 2023 (Pages 375 - 376)
- (e) Minutes of the Meeting of the Social Policy Working Group (Pages 377 - 382)
- (f) Minutes of the Meeting of the Language Strategy Working Group (Pages 383 - 386)
- (g) Minutes of the Meeting of the All-Party Working Group on the City Centre (Pages 387 - 394)

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of the Local Government Act (Northern Ireland) 2014.

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Discretionary Payments Scheme guidance notes

1. Introduction

In September 2018, Belfast City Council approved a new framework for discretionary payments to organisations that request funding from the council outside the council's existing grant or other funding schemes.

Depending on the in-year financial position, the council may set aside funds for discretionary payments up to an annual limit. **Please note that the availability of funds for discretionary payments is dependent on the council's in-year financial position, so there is no guarantee that funding for discretionary payments will be available.**

Applications must relate to a specific, non-recurrent activity, event or initiative. We will not fund organisational running costs or make a contribution to an organisation's general or unrestricted funds.

2. Making an application

You may apply for a discretionary payment at any point throughout the year. Applications will normally be considered by the Strategic Policy and Resources Committee in June and November. In order to have your application considered at the next committee, you should ensure that your application is submitted at least eight weeks before the committee meeting.

You should complete the Discretionary Payments Scheme application form and send it to us:

- By emailing an electronic copy to: generalenquiries@belfastcity.gov.uk
- By posting the form to:

General Enquiries Helpdesk
Belfast City Council
Finance & Resources
6th Floor
9 Adelaide
9 – 21 Adelaide Street
Belfast
BT2 8DJ

- By bringing it to:

Belfast City Council
Finance & Resources
9 Adelaide
9 – 21 Adelaide Street
Belfast
BT2 8DJ

3. Eligibility criteria

If your application does not meet the following eligibility criteria, it will not be considered for funding.

We will not fund:

- Applications that:
 - could be made to one or more of the council's other funding schemes. Further information on the council's other grant schemes is available at www.belfastcity-grants.com
 - are incomplete or do not provide a detailed activity, event or initiative budget
- Organisations that:
 - do not have a constitution or memorandum and articles of association
 - do not operate on a not-for-profit basis
 - that are not based in Belfast or cannot demonstrate significant benefit to the Belfast City Council area.
 - are in poor financial health or cannot show effective financial control
 - have previously received a grant or funding from us that was not managed satisfactorily
- Requests from individuals.
- Requests for contributions to general funds or organisational running costs
- Activities, events or initiatives that:
 - could be carried out on a commercial basis
 - have already taken place
 - are charity or fundraising events or activities
 - are of a party political nature
 - promote a particular religion
 - are against Belfast City Council policy. For example, we do not allow balloon or Chinese lantern releases as they are against our environmental policy.

4. Assessment criteria

If your application meets the eligibility criteria, it will be assessed against the following criteria:

- supports one or more of the Belfast Agenda immediate priorities:
 - Creating jobs and investment
 - Making life better for all our residents
 - Creating a competitive and sustainable city
 - Connecting people to opportunities

You can download the Belfast Agenda at www.belfastcity.gov.uk/belfastagenda
- benefit to the council, the council area or its residents
- value for money

You must provide a detailed activity budget that demonstrates that all costs are reasonable and necessary to complete the activity. The council reserves the right to deem costs ineligible or award less funding than the amount requested.

5. What happens next

Based on our assessment of your application, we may make an offer of funding. However, funding is competitive and subject to availability dependent on the council's in-year financial position. **There is no guarantee that funding for discretionary payments will be available.**

If your application is successful, we will send you a letter of offer outlining the conditions of the grant and the stages we will pay the grant in.

At the end of the activity, you will be required to complete a monitoring form. We may also choose a number of organisations to audit to check how the grant was spent and that the conditions of funding were met.

6. Further information

For further information, please contact generalenquiries@belfastcity.gov.uk

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Subject:	Motion – Save West Wellbeing Suicide Awareness
Date:	22nd September, 2023
Reporting Officer:	Nora Largey, Interim City Solicitor/Director of Legal and Civic Services
Contact Officer:	Jim Hanna, Senior Democratic Services Officer

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Sometime in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report/Summary of Main Issues
	To bring to Members' attention a motion on Save West Wellbeing Suicide Awareness, which the Standards and Business Committee considered at its meeting on 29th August.
2.0	Recommendation
	The Committee is asked to consider the motion.
3.0	Main Report
	<u>Key Issues</u>
3.1	The Standards and Business Committee, at its meeting on 29th August, considered the following motion which had been received for submission to the Council on 4th September:

Save West Wellbeing Suicide Awareness

“Since opening its doors in 2021, the West Wellbeing Suicide Prevention Centre has provided 21,000 hours of Counselling and support for people affected by poor mental health.

Its staff and volunteers offer one-to-one therapy, family support, home visits and a wide range of services for people across a range of high risk and complex situations.

The lack of funding for mental health services means this charity is now threatened with closure, and it has been forced to drastically reduce the hours it can provide toward counselling for clients in recent weeks.

West Wellbeing, which normally offers sessions for up to 200 people per week, has had to reduce this number by 60%, due to a lack of financial support. It is also having to reduce its opening hours from 9 a.m. – 9 p.m. to 10 a.m. to 5 p.m. This is leaving many falling through the cracks and going without support at a time when they are struggling.

This Council recognises the urgent need for investment into mental health services in communities. The Council also recognises that working class communities are adversely impacted due to higher levels of poverty and the legacy of trauma caused by conflict.

The Council supports this service and agrees to explore all options to fund the West Well Being Suicide Prevention Centre, including using reserve funds, if necessary, to source up to £50,000 so the organisation can continue to deliver its full range of services for the remainder of 2023.

This Council commits this financial support to ensure West Wellbeing can continue to operate for the remainder of 2023, without having to reduce its services.”

The motion was proposed by Councillor Collins and seconded by Councillor McCusker.

3.2	<p>As the motion calls upon the Council to provide funding to the West Wellbeing Suicide Prevention Centre, it was referred in the first instance to the Strategic Policy and Resources Committee, which has responsibility for managing the Council's finances.</p> <p><u>Financial and Resource Implications</u></p> <p>There will be financial and resource implications for the Council if the motion is approved.</p> <p><u>Equality or Good Relations Implications / Rural Needs Assessment</u></p> <p>This motion, if agreed, may have potential equality, good relations and rural needs implications and should be subject to our normal screening process as appropriate.</p>
	Documents Attached
	None

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Subject:	Motion – Clean Indoor Air
Date:	22nd September, 2023
Reporting Officer:	Nora Largey, Interim City Solicitor/Director of Legal and Civic Services
Contact Officer:	Jim Hanna, Senior Democratic Services Officer

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Sometime in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report/Summary of Main Issues
	To bring to Members' attention a motion on Clean Indoor Air, which the Standards and Business Committee considered at its meeting on 29th August.
2.0	Recommendation
	The Committee is asked to consider the motion.
3.0	Main Report
	<u>Key Issues</u>
3.1	The Standards and Business Committee, at its meeting on 29th August, considered the following motion which had been received for submission to the Council on 4th September:

	<p><u>Clean Indoor Air</u></p> <p>“Having learned lessons of the importance of ventilation and clean indoor air for health and productivity during the Covid pandemic; and seeking to take all reasonable steps to enable use of all Council facilities by all citizens, including the most vulnerable and so further inclusion; and seeking to care for the health and wellbeing of Council employees, this Council will commit to signing and implementing The COVID Safety Pledge; to report on steps already taken to prioritise clean indoor air in Belfast City Hall and other Council owned and occupied premises, and on what further or additional steps could be taken to improve indoor air quality and information about indoor air quality for employees and service users; and to develop and promote advice that can be followed to provide clean indoor air at events supported by Belfast City Council.”</p> <p>The motion was proposed by Councillor Maghie and seconded by Councillor Smyth.</p>
3.2	<p>As the motion calls upon the Council, amongst other things, to prioritise clean indoor air in Belfast City Hall and other Council-owned and occupied premises, it was agreed that it be referred in the first instance to the Strategic Policy and Resources Committee which has responsibility for managing and maintaining the corporate land bank and city assets, including the City Hall.</p> <p><u>Financial and Resource Implications</u></p> <p>None at this stage.</p> <p><u>Equality or Good Relations Implications / Rural Needs Assessment</u></p> <p>This motion, if agreed, may have potential equality, good relations and rural needs implications and should be subject to our normal screening process as appropriate.</p>
	Documents Attached
	None



Subject:	Appointments to Outside Bodies: NILGA Strategic Policy Network; and NI Assembly All-Party Working Group on Universal Basic Income
Date:	22 nd September, 2023
Reporting Officer:	Nora Largey, Interim City Solicitor/Director of Legal and Civic Services
Contact Officer:	Jim Hanna, Senior Democratic Services Officer

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Sometime in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report/Summary of Main Issues
	To consider the appointment of a member to the NILGA Strategic Policy Network; and 2 Members to the NI Assembly All-Party Working Group on Universal Basic Income (UBI).
2.0	Recommendation
	<p>The Committee is recommended:</p> <ul style="list-style-type: none"> • agree to appoint a Member to the NILGA Strategic Policy Network; • to accept the invitation to appoint 2 Members to the NI Assembly All-Party Working Group on UBI; • agree that they be added to the list of appointments to outside bodies; and

	<ul style="list-style-type: none"> note the order of choices for appointment in accordance with Committee's decision of 26th June.
3.0	Main Report
	<p><u>Key Issues</u></p> <p><u>NILGA Strategic Policy Network</u></p> <p>3.1 The Committee is advised that a letter has been received for NILGA seeking a nominee to the Strategic Policy Network (copy attached).</p> <p>3.2 Members will be aware that the Council has 10 representatives on NIGA and 1 Member on the NILGA – Elected Member Development Network. It has now formed a new Strategic Policy Network and is seeking the nomination of a Councillor to sit on the group.</p> <p><u>NI Assembly All-Party Working Group on Universal Basic Income</u></p> <p>3.3 Correspondence has also been received from the Chair of the NI Assembly All-Party Working Group on UBI seeking Council representation on the Group (copy attached).</p> <p>3.4 Officers and Councillors previously worked informally on the development of the study on UBI through the Anti-Poverty Working Group. However, the working group has now evolved into a NI Assembly All Party Working Group and they have asked the Council to nominate 2 Members to attend the Group.</p> <p>3.5 If the Committee is minded to accept the invitations, then it is suggested that the nominations are added to the Council's list of appointments to Outside Bodies.</p> <p>3.6 Members should note that, in accordance with the decision of the Committee of 26th June, should any other requests be received for Council representation on Outside Bodies during the Council Term, the party or parties who would have had the next available choice(s) under the Sainte Lague table will be asked to nominate a representative(s).</p> <p>3.7 Therefore, the choice to nominate to the NILGA Strategic Policy Network would be offered in the first instance to the DUP, with the positions on the UBI Working Group being offered to the Alliance Party and the SDLP.</p>

	<p><u>Financial and Resource Implications</u></p> <p>None at this stage.</p> <p><u>Equality or Good Relations Implications / Rural Needs Assessment</u></p> <p>None at this stage.</p>
4.0	Documents Attached
	<p>Correspondence from NILGA</p> <p>Correspondence from the Chair of the NI Assembly All-Party Working Group on UBI</p>

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To: Council Chief Executives
Cc. Democratic Services Officers

14th August 2023

Dear Chief Executive

Formation of new NILGA Strategic Policy Network

Further to my letter of 31st March 2023, highlighting key dates and information needed by NILGA further to the election, thank you for supplying us with the necessary nominees to the NILGA Full membership and Partnership Panel.

You may have noted in the letter that at that time, NILGA was seeking nominations from councils to one network only (Elected Member Development), with nominations to other policy structures to be sought at a later date.

At the NILGA Executive Committee NILGA on 23rd June, it was agreed that a more streamlined approach would be taken to NILGA policy activity, and to this end it was agreed to form a **Strategic Policy Network**. A Terms of Reference for this Network (enclosed) was agreed by the NILGA Executive on 11th August.

I am therefore writing to seek one (1) elected member from each council (who may or may not be one of your NILGA Full members) to participate in the NILGA Strategic Policy Network. This Network will meet on a bi-monthly basis, and it is anticipated that the first meeting will be either 19th or 26th September 2023, depending on member availability.

Due to the short time frame, I would appreciate your expediting this request. Please feel free to come back to me at any point about the attached ToR or with any other queries about this Network. With thanks for your co-operation and support as always.

Yours faithfully



Karen Smyth
Head of Policy and Governance

NILGA Strategic Policy Network Draft Terms of Reference

Role

The NILGA Strategic Policy Network (SPN) exists to provide scrutiny and leadership, democratic accountability, support and challenge in the development of regional approaches to priority policy issues.

Purpose and Scope

The SPN will provide the NILGA Executive Committee and staff team with:

- a) A strategic focus on key policy issues, through a robust policy framework and policy priorities.
- b) Oversight of the NILGA policy service in accordance with NILGA objectives.
- c) Oversight of the work between local and central government, arms length bodies and partners on delivery of priority policy issues impacting on councils, and on which councils can have an influence.
- d) Contribution to NILGA's sustainability, including by supporting NILGA to embrace new income-generating policy opportunities and projects, within the bounds set out in the Policy Framework.
- e) Assurance that NILGA is delivering against agreed NI local government sector policy priorities.
- f) Promotion of good practice and collaboration.
- g) Supporting elected member development in key policy areas.
- h) Lobbying for improvements and for resources to deliver

Membership and nomination (Total 13) – NB NILGA Officer Bearers/alternates can attend any NILGA meeting.

- A chair and vice chair for the full mandate, nominated by NILGA through the d'Hondt process.
- One elected member nominated from each of the 11 member councils, confirmed each June of the mandate.

Advisors

- At least two council CEOs or Strategic Directors, nominated by Solace NI (supported by Solace NI Policy Officer)
- NILGA CEO and NILGA Head of Impact
- Technical specialists and additional expertise to be accessed as required

Advisors will bring a strategic view to bear across the local government portfolio, and to act as 'generous generalists'.

Northern Ireland Local Government Association

Bradford Court, Upper Galwally, Castlereagh, BT8 6RB

Tel: 028 9079 8972 email: office@nilga.org web: www.nilga.org twitter: @NI_LGA

NILGA Support Officer

- NILGA Head of Policy and Governance

Conflicts of Interest

Members and advisors are required to act in accordance with the requirements of the relevant local government code of conduct. They must declare any personal, private, or commercial interests that might conceivably conflict with the interests of the NILGA SPN and must withdraw from any discussion of topics in which they have such an interest.

Meeting Frequency

Bimonthly.

Deliverables/Reporting

- After each meeting the NILGA Head of Policy and Governance will assist the Chair to prepare a report with key messages, outcomes, decisions taken and next steps, to be delivered to the NILGA Executive Committee before dissemination to the wider NILGA membership.
- The NILGA Head of Policy and Governance will also assist the Network to provide timely responses to relevant government consultations, via the NILGA Executive Committee and in liaison with relevant council officer groups.
- The NILGA support officer will liaise with NILGA Communications staff to ensure the NILGA website is updated appropriately and timely press releases are issued on key pieces of work.

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As you may be aware, in 2021 Belfast City Council pledged £15,000 to support a feasibility study into Universal Basic Income in Northern Ireland, following a 2020 motion passed by elected members.

Since then, BCC officers and councillors, particularly those on the Anti-Poverty working group, have supported the development of this feasibility study which includes ground breaking research into the behavioural modelling of UBI in a post-conflict society, economic modelling on the cost of UBI in NI, and a UBI Calculator to show people how much better or worse off a UBI would make them.

The development of the study was previously overseen by a steering group with representation from all local authorities involved (DCSDC also contributed £15k) and then transitioned into the All-Party Working Group on UBI, which I chair. Local authorities are invited to send elected members as observers to this APWG, the next meeting of which will take place on 3rd October. The APG meets quarterly at present.

Previously the elected members nominated by BCC to attend these meetings were Peter Reynolds (Alliance) and Brian Heading (SDLP). I believe this reflected the fact that these councillors respectively proposed and seconded the original motion in 2020. Given both are no longer members of council, I am writing on behalf of the APWG to ask if BCC would consider nominating 2 new representatives to the Group, to support officers in their oversight of delivery of this feasibility study.

As an All-Party Working Group, we would value representation that reflects political balance as well as support for the concept of UBI and the previous work of the UBI steering group and BCC's Anti-poverty working group. It would be our preference that these members would serve for the full term of council to maximise their knowledge and sustainability of the Group.

Dr Patrick Brown MLA
MLA for South Down
Northern Ireland Assembly

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Subject:	Elected Member Development
Date:	22 September 2023
Reporting Officer:	Christine Sheridan, Director of Human Resources
Contact Officer:	Catherine Christy HR Manager - Development Fiona Gunning, Principal HR Advisor - Development

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	<p>The purpose of this report is to:</p> <ul style="list-style-type: none"> update elected members on existing processes and resources to support elected member development. seek agreement to participate in a reassessment process against the NILGA Elected Member Development Charter and re-establish the Elected Member Development Working Group on a task and finish basis to lead a review of elected member development support, and input into the Charter reassessment process.
2.0	Recommendations
2.1	<p>The Committee is asked to:</p> <ul style="list-style-type: none"> note the contents of this report, agree to the Council's participation in Charter Plus reassessment and the establishment of the Elected Member Development Working Group on a task and finish basis.

3.0	Main report
	Elected Member Development Framework
3.1	<p>The council has in place a Member Development Framework to support member development. Its core elements are as follows:</p> <ul style="list-style-type: none"> • a set of bespoke elected member role profiles - these set out the role(s), and responsibilities that elected members undertake as both a local representative and as a civic leader. • a bespoke Knowledge and Skills Framework - this sets out the knowledge, skills, qualities and behaviours elected members must demonstrate, in order to enact the role(s) of elected member effectively. • a personal development planning (PDP) process and individual PDP budget currently £730 per member per financial year; and • an assistance to study scheme
3.2	<p>This framework was developed in 2016 by an Elected Member Development Working Group (EMDWG), comprising elected members and officers. The working group was established as a task and finish project group to:</p> <ul style="list-style-type: none"> • develop appropriate processes and activities to ensure Members (at individual, party and council level) are supported and equipped to carry out their roles effectively in line with the Council's Corporate Plan and the emerging themes from the Belfast Agenda. • ensure that Member development processes and practices continue to reflect best practice in line with the requirements of the Elected Member Development Charter framework. • To report to the Strategic Policy & Resources Committee on the key recommendations of the Working Group.
3.3	<p>Following finalisation of a Member Development Framework, the EMDWG was stood down and it was agreed that any member development issue arising thereafter, be considered directly by the Strategic Policy and Resources Committee until the framework was due for review.</p>

	Elected Member Development Charter
3.4	<p>Belfast City Council was the first Council in Northern Ireland to be awarded the Northern Ireland Charter for Elected Member Development in 2011, in recognition of excellence in elected member development. In 2015 the council gained re-accreditation of Charter status (level one) and was reassessed successfully again in 2018 for Charter Plus status.</p>
3.5	<p>The Charter and Charter Plus helps councils to support councillor development and recognises councils that have built an effective approach. Intrinsic to gaining this accreditation is the Council demonstrating that members are developed in such a way that they are able to work strategically with partners and stakeholders, engage and lead local communities and deliver tangible, sustainable and beneficial outcomes for the citizens of the city. Charter Plus level requires evidence that the Council has continued with, and improved, its strategies for member development and that this work has clear links to the aims of the Belfast Agenda and outcomes which directly impact and deliver benefits for local communities.</p>
3.6	<p>An interim progress review discussion by NILGA in 2020, was delayed until May 21 because of the Covid pandemic. Following the interim review, it was agreed that, should the council wish to continue to participate in this accreditation, the full Charter Plus reassessment should take place early in 2024, allowing the new 2023 Council mandate to be embedded, and facilitate:</p> <ul style="list-style-type: none"> • Delivery of a modular induction programme for new and returning elected members • Involvement of elected members in Charter Plus reassessment • The development of a comprehensive elected member development plan • a review of the Elected Member Development framework • take up of Personal Development Plans by elected members.
3.7	<p>It is proposed the Council proceeds with the Charter Plus assessment and that work to prepare for the assessment should start as soon as possible. Integral to this work will be a review of the Elected Member Framework to ensure that it is still fit for purpose and meets the needs of elected members.</p>

	Proposed arrangements.
3.8	<p>It is imperative that this work is elected member led with support and coordination provided by Corporate Human Resources and Democratic Services. It is therefore proposed that an Elected Member Development Working Group is re-established on a task and finish basis to review the elected member development framework and input into preparation for the Charter Plus reassessment process. The policy agreed by SP&R is that representation on workings groups is a representative from each party with 2 or more members. The working group will be supported by officers from the Corporate HR Development Team and Democratic Services and follow the usual process for working group nominations and electing a chair. Draft terms of reference will be agreed at the first meeting of the working group. Those Members who are nominated to the Working Group would be tasked with championing Member development within their own party and on a Council-wide basis.</p> <p>Elected Member PDP arrangements for 2023/2024</p>
3.9	<p>All members will be contacted shortly about the PDP process and what they need to do to avail of the personal development budget, including the completion of a self-assessment against the Councillor roles and responsibilities and knowledge and skills frameworks. There is also the opportunity to undertake a one-to-one PDP meeting with an experienced facilitator to create a development plan. The feedback from these PDPs will inform the development programme with the Corporate HR development team and other officers working to support members to carry out their roles more effectively.</p> <p><u>Financial & Resource Implications</u></p>
3.10	<p>There are no additional financial or human resource implications in this report.</p> <p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p>
3.11	<p>There are no equality, rural needs or good relations implications in this report</p>
4.0	Appendices – Documents Attached
	None



Subject:	Belfast Region City Deal – update
Date:	22 September 2023
Reporting Officer:	John Walsh, Chief Executive
Contact Officer:	Sharon McNicholl, Director of Corporate Services and Deputy Chief Executive Damien Martin, Programme Director

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	This report is to provide an update to Committee on the progress of the Belfast Region City Deal (BRCD).
2.0	Recommendations
2.1	<p>The Committee is asked to:</p> <ul style="list-style-type: none"> Note the update on project development and delivery across the pillars of investment. To approve the pre-contract procurement of the Augment the City connectivity service ahead of the formal receipt of the contract for funding in October 2023. Note the update in respect of programme communication and the BRCD Council Panel

3.0	Main report
3.1	<p>As previously reported to the Committee, the BRCD Programme is now well into delivery with significant progress made to date. A total of 13 Outline Business Cases (OBC) are now approved, and 3 more are at advanced stages of the approval process with seven Contracts for Funding signed and the first claims for BRCD funding processed at the end of the 2022/23 financial year.</p> <p>Progress across BRCD Pillars since previous report</p> <p>Innovation</p>
3.2	<p>As reported at the previous meeting the Advanced Manufacturing Innovation Centre (AMIC) has received planning approval for the Factory of the Future site at Global Point in Newtownabbey and work is significantly underway in relation to its Full Business Case, which includes the detailed development of a commercial operating model. Site acquisition is also expected to be completed in the coming months.</p>
3.3	<p>Construction work on Studio Ulster continues but the competitive dialogue process has been concluded with no suitable operators identified. Ulster University and the Project Board have now agreed to initiate a new tender process for the appointment of a supplier for the design, development, supply & installation of equipment for Studio Ulster which will be operated by Ulster University, via Studio Ulster Ltd. The revised approach will result in a short delay in relation to the completion of the Full Business Case.</p>
3.4	<p>Following the commitment of additional funding from Queen's University Belfast (QUB) for iREACH Health, the project has continued to progress and is finalising RIBA Stage 3 with plans in place to commence Stage 4, detailed design. QUB are finalising the Invitation to Tender documentation for its works contractor under the Early Contractor Involvement approach. QUB have also submitted its planning application for the Lisburn Road site and are progressing work around site acquisition.</p>
3.5	<p>Work also continues on Global Innovation Institute following the commitment of additional funding from QUB and Ulster University's Centre for Digital Healthcare Technology OBC2 has been submitted to Government partners for approval.</p> <p>Digital</p>
3.6	<p>The Digital Venture Fund OBC has had its Strategic & Economic Cases reviewed by Government economists, with a Value for Money statement completed. Work will now move to review in detail the Commercial, Financial and Management Cases and this review will</p>

	inform next steps with partners. Engagement will be scheduled with partners in the coming months to focus on deliverability before the business case is brought for BRCD approvals.
3.7	Initial work is also underway to engage with Government and BRCD partners and develop high-level proposals for an R&D Grants programme.
	Augment the City
3.8	In October 2022, Members approved the development of 'Augment the City', an R&D competition, designed by the Council's City Innovation Office, aimed at digital creative SMEs. Support for the development and now delivery of the project is provided by the Office's Smart District Broker, which is funded through the City Deal reserve.
3.9	With £928,373 funding from Belfast Region City Deal, Augment the City will provide R&D grant funding to ten companies who will work directly with the city's tourism partners to develop products that will harness cutting-edge immersive technologies such as Virtual and Augmented Reality. The competition will also help tourism partners to better understand the future potential of these technologies for future investments such as Belfast Stories.
3.10	The Department for Economy has now approved the business case for Augment the City and are working with Council to finalise the Contract for Funding which is expected in late October. As Members will be aware, a key element of Augment the City is a small-cell wireless environment set up in three locations in City Hall. This will provide the necessary connectivity for the SMEs to develop and trial their immersive experiences.
3.11	This is already costed within the approved business case and a price of £174,911.69 has been determined using the Northern Ireland Public Sector Shared Network procurement framework. However, given the delay in receiving the completed contract from DfE, there is a risk that the service may no longer be available at this price by late October. With this risk in mind, Members are asked to approve the procurement of the connectivity service ahead of the formal receipt of the contract. DfE are aware of this proposal and have confirmed that there will be no divergence in the contract from the approved business case.
	Tourism and Regeneration
3.12	As reported previously, OBC approvals and Contracts for Funding are in place for all three regeneration projects.
3.13	Following introduction of the Subsidy Control Act 2022 and subsequent legal advice to the relevant government departments in relation to the need for subsidy assessments to be

	<p>completed before signing of the Contract for Funding (CfF), significant work has been undertaken on the development of subsidy assessments and engagement has taken place with Subsidy Advice Unit from the Competition and Markets Authority, in parallel with the drafting of contracts for the tourism projects. This has impacted on the timeframes for signing of the contracts for tourism projects.</p>
3.14	<p>Progress in relation to procurement continues across all projects with the development of procurement documentation for Integrated Consultancy Teams (ICTs) and Integrated Supply Teams (ISTs):</p> <ul style="list-style-type: none"> • Belfast Stories have completed their procurement process for their ICT and Design Assurance teams and subject to no challenges, hope to award both contracts in October. • The ITT returns for the Carrickfergus ICT are due on the 18th September and it is hoped that the ICT will be appointed in November. • The Pre-Qualification Questionnaire (PQQ) returns for the Gobbins Phase 2 ICT are currently being assessed, with ITT documentation to be issued in October • The IST PQQ returns for the Theatre and Conference for Newry Regen are currently being assessed and the documentation for the Civic Hub is being finalised. • Bangor Waterfront published the ICT PQQ documentation for Ballyholme Yacht Club in August, with the ICT PQQ for Pickie Park to follow in September. • The Procurement Strategy for Destination Royal Hillsborough is being finalised, which will allow ICT procurement to progress.
3.15	<p>Carrickfergus Regeneration have also set up a Working Group and have appointed Excellence in Work to develop the preferred Operating Model. Bangor Waterfront have engaged external support to assist in the procurement of the Operator for the Marina and Pickie Fun Park, so that Operators are in place to input into the design development process for both projects.</p>
3.16	<p>Infrastructure</p> <p>As previously reported feasibility studies are being completed and the OBC is being updated by Department for Infrastructure for Belfast Rapid Transit Phase 2. A peer review exercise, similar to a Gateway 2, review has been undertaken for Lagan Pedestrian and Cycle Bridge in preparation for procurement of a design and build contractor. Following confirmation from DfI that its preferred option for the bridge on the Newry Southern Relief Road is a non-opening 50m fixed bridge, preparation of statutory orders has commenced.</p>

	<p>Employability and Skills (E&S)</p>
3.17	<p>Our skills assessment process, now being conducted on a cross-deal basis to understand the labour and skills implications of the city deal investment projects is continuing to progress, but timeframes have been impacted by the vacancy in the E&S Programme Manager post- this issue is currently under consideration by BRCD College partners which fund this post. As reported previously two further skills assessments, aligned to Advanced Manufacturing and Creative Industries sectors, are already now well developed utilising this approach. An Advanced Manufacturing Assessment has been completed with AMIC and will be shared with partners over the coming weeks with a view to submission for approval in the late Autumn. The Creative Industries (Virtual Production) assessment is refining its emerging recommendations, with the aim of a report to the Task and Finish Group this month.</p>
3.18	<p>A detailed update was provided on the Digital Transformation Flexible Fund project at the June meeting. In parallel with the final stages of the OBC approval Newry, Mourne and Down District Council, on behalf of the partners, has been making preparations for the launch of the fund, including by working with Council colleagues to ensure alignment with the new Enterprise Support Service, and are now aiming to launch in Oct 23.</p>
	<p>Communications & Engagement</p>
3.19	<p>Communication and engagement continues to be a priority both at a project and programme level. Now that the programme has moved into delivery stage specialist support has been commissioned to support strategic engagement to include the development of a Strategic Engagement Plan with an initial focus on local businesses and industry. Further plans will also be developed to engage with elected members across the region to update on progress and identify further priorities and areas of future investment.</p>
3.20	<p>The first BRCD Annual Report, as considered at the previous meeting of the Committee, was received positively by senior officials from across NI and UK Government Departments and provided the basis for discussions with the BRCD partners on priorities for the year ahead and tackling key challenges that the BRCD partners continue to face.</p>
3.21	<p>As previously reported to Members a dedicated website has been developed which provides details of the deal and press releases and articles in relation to project specific announcements, including key appointments, progress and tender opportunities.</p>
	<p>BRCD Council Panel</p>
3.22	<p>The next meeting of the Council Panel will be held on 27th September 2023, hosted by Ards and North Down Borough Council. Invitations have been sent to all Panel members and given this is the first meeting of the new Panel we have asked, where possible, that</p>

	members attend in person. At the meeting members will be provided with an overview of the programme, a presentation on the first BRCD annual report, which will be launched following the meeting and an update on Bangor Waterfront Regeneration project. Following the meeting there will be an opportunity to take a tour of Bangor Waterfront.
3.23	<p><u>Financial & Resource Implications</u></p> <p>All costs associated with the BRCD are within existing budgets.</p>
3.24	<p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p> <p>The approach taken to develop the City Deal has been subject to independent equality screening and rural proofing and states that;</p> <p><i>'BRCD is inherently inclusive, affording an opportunity for the region to grow in a way that will benefit the economy of Northern Ireland as a whole, thereby enhancing the lives and well-being of its citizens. If during further development of the programme it becomes apparent that there may be an adverse impact on certain groups or communities then the partnership commits to carrying out further Section 75 work and including screening and EQIAs as and when appropriate.'</i></p>
4.0	Appendices – Documents Attached
	None



Subject:	Asset Management i) C.S Lewis Square – Land swap with EastSide Partnership ii) Deed of Release – Springhill Millennium Park iii) Sunningdale Community Centre – Lease to Sunningdale Community Association
Date:	22 September 2023
Reporting Officer:	Sinead Grimes, Director of Physical Programmes
Contact Officer:	Pamela Davison, Estates Manager

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

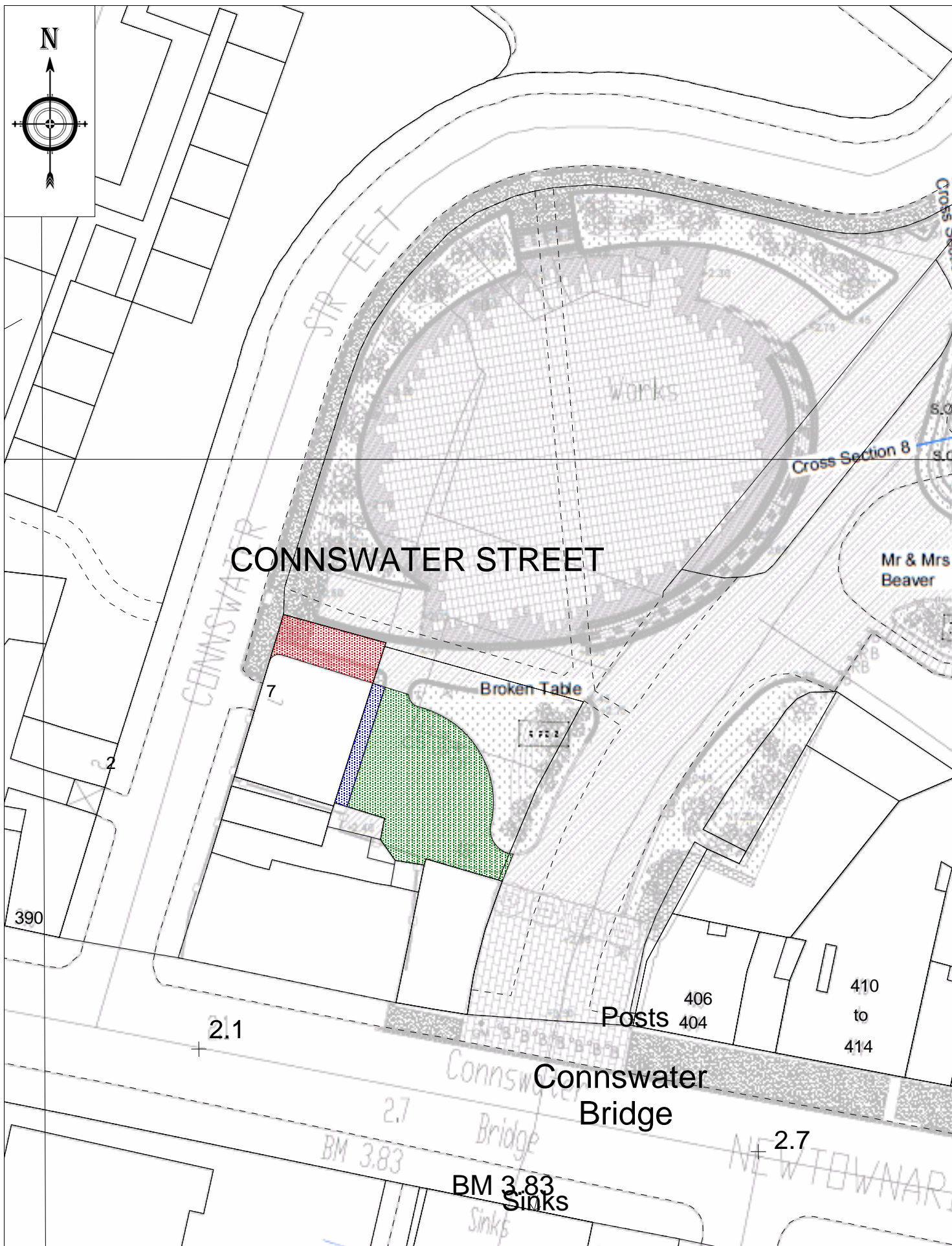
Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	The purpose of this report is to seek approval from the Committee on asset related disposal, acquisition, and estates matters.
2.0	Recommendations
2.1	The Committee is asked to: i) C.S Lewis Square – Land swap with EastSide Partnership

	<ul style="list-style-type: none"> - Approve a land swap between BCC and EastSide Partnership in respect of land situated at C.S Lewis Square. <p>ii) Deed of Release – Springhill Millennium Park</p> <ul style="list-style-type: none"> - Approve BCC entering into Deed of Release with the Big Lottery Fund which will remove BCC from all restrictive conditions / covenants presently held on the Springhill Millennium Park lands under a Deed of Dedication dated 8th August 1997. <p>iii) Sunningdale Community Centre – Lease to Sunningdale Community Association</p> <ul style="list-style-type: none"> - Approve the terms of a new 50-year lease to Sunningdale Community Association.
3.0	Main report
3.1	<p>i) CS Lewis Square – Land swap with EastSide Partnership</p> <p><u>Key Issues</u></p> <p>EastSide Partnership (ESP) own land and buildings adjoining BCC's land at CS Lewis Square. ESP has obtained planning permission to develop a container hotel on the site of their existing container café and the grass area adjacent to CS Lewis visitor centre/Jack's café. As part of the hotel development, ESP will also be seeking a liquor licence and therefore wish to have an external area adjoining the hotel to set out dining tables for use by the hotel and Jack's café.</p> <p>In order to proceed with the hotel development, ESP propose to acquire the strip of land coloured blue (17 sq m) on the attached Site Map to accommodate the hotel development ESP would also propose to acquire the land coloured green (195 sq m) on the Site Map (Appendix 1), for the purpose of the external seating area. The lands coloured blue and green form part of BCC's land at CS Lewis Square.</p> <p>Part of CS Lewis Square shown coloured red (45 sq m) on the attached Site Map, has been constructed on land owned by ESP.</p> <p>It is therefore proposed that BCC acquire the Red land from ESP and dispose of the Blue land and Green land to ESP. This will result in BCC disposing of a net 167 sq m of land to ESP, subject to agreeing a suitable price.</p>

3.2	<p>A Site Plan showing the above lands at CS Lewis Square is attached. The terms of the proposed land swap and net disposal to be agreed with BCC Estates and Legal Services.</p> <p>Members are asked to approve a land swap between BCC and EastSide Partnership in respect of land situated at C.S Lewis Square.</p>
	<p>ii) Deed of Release – Springhill Millennium Park</p> <p><u>Key Issues</u></p> <p>Belfast City Council currently hold a 99-year Deed of Dedication (DoD) dated 8th August 1997 with the Millennium Commission (MC) for Springhill Millennium Park (SMP) which acknowledges the MC having part funded the development / regeneration of SMP under a wider BCC scheme known as ‘Belfast 2000: A city with a landscape (Northern Ireland).’ The DoD imposes on BCC that it would hold the lands at SMP (Appendix 2) for public recreational purposes and places a number of terms and conditions on BCC that it is to abide by for the 99-year term. The Big Lottery Fund (BLF) operating as The National Lottery Community Fund are now successors in title to the Millennium Commission pursuant of the National Lottery Act 2006. A section of SMP was closed to prevent anti-social behaviour several years ago and Estates Officers have also identified several cases of encroachment / trespass. Under the terms of the DoD, BCC is required to seek approval from the MC to address any disposals or breaches of the Deed. Due to the passage of time, the MC are content to release BCC from all obligations under the Deed of Dedication. BCC will enter a Deed of Release with the BLF which will remove BCC from all restrictive conditions / covenants presently held on the SMP lands under the DoD and thus provide BCC with a greater level of flexibility for handling the trespass / encroachment cases.</p> <p>Members are asked to approve BCC entering into Deed of Release with the Big Lottery Fund which will remove BCC from all restrictive conditions / covenants presently held on the Springhill Millennium Park lands under a Deed of Dedication dated 8th August 1997.</p>
3.3	<p>iii) Sunningdale Community Centre – Lease to Sunningdale Community Association</p> <p><u>Key Issues</u></p> <p>Sunningdale Community Association is currently operating from a prefabricated building in very poor condition on land which is in private ownership. There is no lease agreement in place. The site is to be redeveloped by the owner who is unwilling to offer Sunningdale Community Association a lease to occupy the site. The Executive Office, under Urban</p>

	<p>Villages Initiative, have proposed a project to develop a new community centre facility on lands owned by Belfast City Council on Ballysillan Road, close to the site of the existing centre operated by Sunningdale Community Association. The new community centre will be delivered by Belfast City Council and funded by Urban Villages working in partnership.</p> <p>In order to satisfy Urban Villages funding requirements, Sunningdale Community Association require security of tenure of the site. Belfast City Council are proposing a 50-year ground lease at a market rent. The lease will be on a full repairing and insuring basis. Land and Property Services (LPS) have provided a valuation of the subject site with the benefit of the ground lease to be £6,800 per annum. A map showing the proposed new community centre site outlined in red is attached as Appendix 3 to this report.</p> <p>Members are asked to approve the terms of a new 50-year lease to Sunningdale Community Association.</p>
	<u>Financial and Resources Implications</u>
3.4	CS Lewis Square – Land swap with EastSide Partnership: Subject to an LPS valuation, there will be a financial receipt from the net disposal of the land. Legal Services shall act on the instructions of the Estates Management Unit.
3.5	Deed of Release - Springhill Millennium Park: Legal Services shall act on the instructions of the Estates Management Unit.
3.6	Sunningdale Community Centre – Lease to Sunningdale Community Association: The Council will receive a rent of £6,800 per annum subject to 5 yearly rent reviews in line with the Retail Price Index (RPI). Legal Services shall act on the instructions of the Estates Management Unit.
	<u>Equality and Good Relations / Rural Needs Assessment</u>
3.7	None associated with this report.
4.0	Documents Attached
	<p>Appendix 1 – Site Map of CS Lewis Square</p> <p>Appendix 2 – Showing the extent of site area at Springhill Millennium Park to be covered under the Deed of Release.</p> <p>Appendix 3 – Lease Map showing existing community centre lands shaded yellow and BCC lands for proposed community centre outlined in red.</p>



- = Transfer from BCC to ESP for external seating area (195 sq. m)
- = Transfer from ESP to BCC - part of C.S. Lewis Square (45 sq. m)
- = Transfer from BCC to ESP for proposed hotel (17 sq. m)


Scale 1:500

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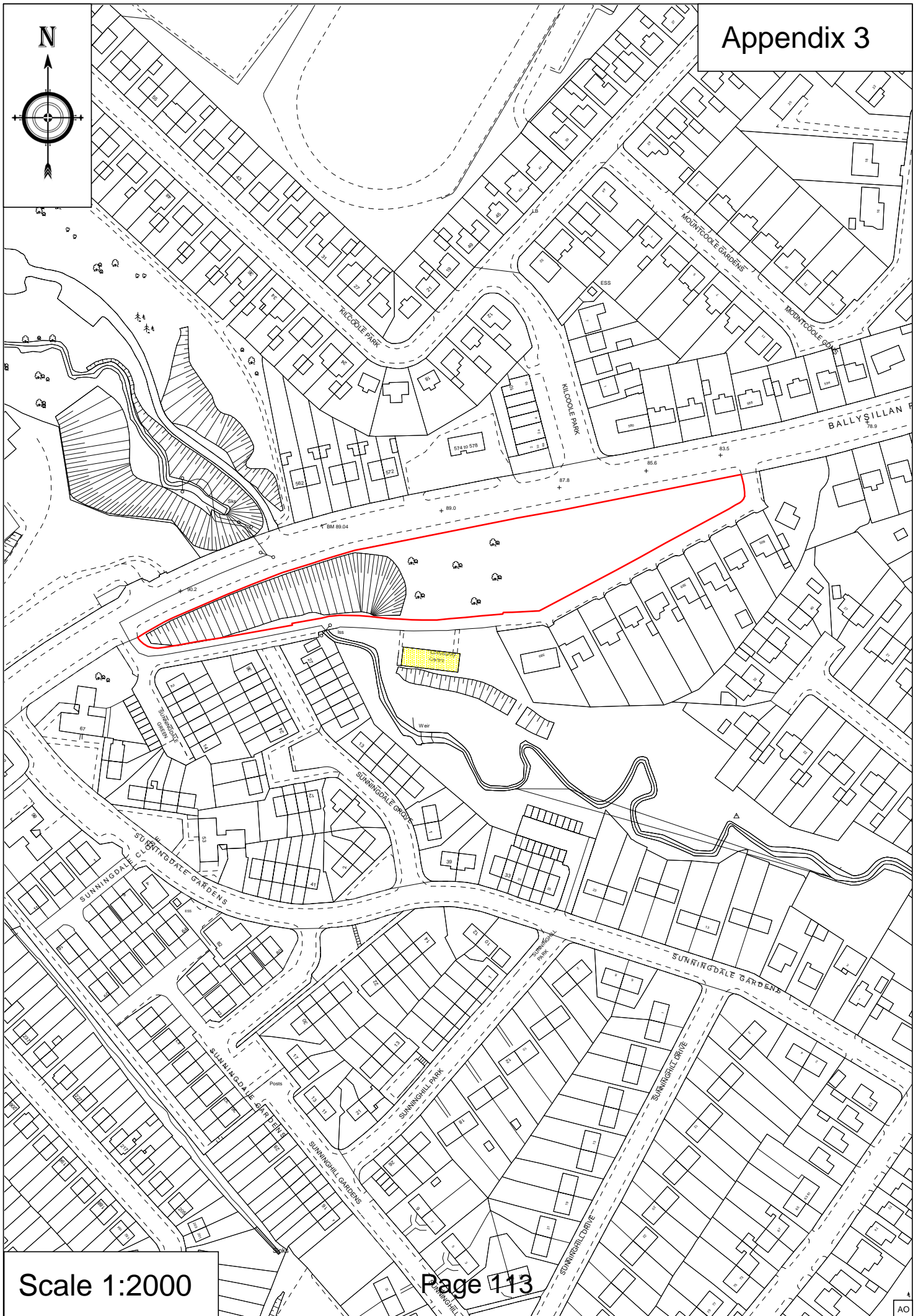
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Page 111

 = Extent of BCC lands at Springhill Millennium Park to be covered under deed of release

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Subject:	Physical Programme Update
Date:	22 September 2023
Reporting Officer:	Sinead Grimes, Director of Property & Projects
Contact Officer:	Shauna Murtagh, Portfolio Manager

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of Main Issues
1.1	The Council's Physical Programme currently includes over 400 capital projects via a range of internal and external funding streams, together with projects which the Council delivers on behalf of external agencies. The Council's Capital Programme forms part of the Physical Programme and is a rolling programme of investment which either improves existing Council facilities or provides new facilities. This report includes stage movement requests relating to the Capital Programme.
2.0	Recommendations
2.1	The Committee is requested to consider the following items on the Capital Programme:

	<ul style="list-style-type: none">• IT Programme – In Cab Technology and Routing System - Agree that this project is moved to <i>Stage 3 – Committed</i> and agree that necessary procurement processes (including the invitation of tenders and/or the use of appropriate ‘framework’ arrangements) be initiated with contract to be awarded on the basis of most economically advantageous tenders received and full commitment to deliver.• Cremated Remains Burial Plots project – Agree that this project is moved to <i>Stage 2 – Uncommitted</i> to allow an OBC to be developed.• Shankill Memorial Garden – to note the request from the organising committee of the Shankill Bomb Memorial Project and that tree planting will be carried out at Shankill Memorial Garden.									
3.0	Main report <u>Capital Programme</u>									
3.1	Members will be aware that the Council runs a substantial Physical Programme which includes the rolling Capital Programme – a multimillion regeneration programme of investment across the city which improves existing Council assets or provides new council facilities. The Council also delivers externally focused funding streams such as Belfast Investment Fund (BIF), Local Investment Fund (LIF), Social Outcomes Fund (SOF) and Neighbourhood Regeneration Fund (NRF), as well as numerous capital programmes that we deliver for central government. Our funding partners include National Lottery Heritage Fund, SEUPB Peace IV, the Executive Office, DfC, DfI via the Blue Green Infrastructure Fund and Living with Water Programme, DAERA, Ulster Garden Villages, Levelling Up Fund (LUF) and others. When appropriate, the Physical Programmes Department is happy to arrange site visits to any projects that have been completed.									
3.2	Members agreed that all capital projects must go through a three-stage process where decisions on which capital projects progress are taken by the Committee. This provides assurance as to the level of financial control and will allow Members to properly consider the opportunity costs of approving one capital project over another capital project. Members are asked to note the following activity on the Capital Programme: <table><tr><th>Project</th><th>Overview</th><th>Stage movement</th></tr><tr><td>IT Programme – In-Cab Technology and Routing System</td><td>Replacement of two current systems: Masternaut fleet tracking and Webaspx route optimisation software with one integrated system.</td><td>Move to Stage 3 - Committed</td></tr><tr><td>Cremated Remains Burial Plots</td><td>Development of cremated remains plots at Roselawn.</td><td>Move to Stage 2 - Uncommitted</td></tr></table>	Project	Overview	Stage movement	IT Programme – In-Cab Technology and Routing System	Replacement of two current systems: Masternaut fleet tracking and Webaspx route optimisation software with one integrated system.	Move to Stage 3 - Committed	Cremated Remains Burial Plots	Development of cremated remains plots at Roselawn.	Move to Stage 2 - Uncommitted
Project	Overview	Stage movement								
IT Programme – In-Cab Technology and Routing System	Replacement of two current systems: Masternaut fleet tracking and Webaspx route optimisation software with one integrated system.	Move to Stage 3 - Committed								
Cremated Remains Burial Plots	Development of cremated remains plots at Roselawn.	Move to Stage 2 - Uncommitted								

3.3	<p>Proposed stage movement – IT Programme – In Cab Technology and Routing System</p> <p>Members will recall that in March 2022 this project was moved to Stage 2 – Uncommitted under the IT Programme which forms part of the overall Capital Programme. This project involves the replacement of two current systems Masternaut fleet tracking and Webaspx route optimisation software with one integrated system - a digital system that integrates frontline operations, operational control and the customer hub. The Outline Business Case has now been prepared.</p> <p>Members are asked to recommend that the In Cab Technology and Routing System project now progresses to Stage 3 – Committed and that it is held at Tier 0 – Scheme at Risk pending further development of the project and a satisfactory tender return. An update will be brought back to Committee at this stage along with the final budget allocation and confirmation that this is within the affordability limits of the Council. Members are asked to agree that necessary procurement processes (including the invitation of tenders and/or the use of appropriate ‘framework’ arrangements) be initiated with contract to be awarded on the basis of most economically advantageous tenders received and full commitment to deliver.</p>
3.4	<p>Proposed stage movement – Cremated Remains Burial Plots</p> <p>Members will recall that in June 2023 this project was added to the Capital Programme as a Stage 1 – Emerging project to allow the project and costs to be fully worked up, with further detail to be brought back to Committee in due course. The project is for the development of 622 cremated remains burial plots to utilise shallow land within Roselawn cemetery unsuitable for full earth burials. The number of cremated remains burials has more than doubled since 2015. To provide for this increased demand and make efficient use of existing burial land at Roselawn it is proposed to develop a cremated remains only section. With the increase in cremations and the development of the Crematorium at Roselawn, the potential to use a portion of land for the creation of additional cremated remains only burial plots fits with the councils’ objective to adequately meet future needs and demands. A package of necessary survey work is now identified to inform the design as outlined in the Pre Application Discussion with Lisburn and Castlereagh City Council.</p> <p>Members are asked to recommend that the Cremated Remains Burial Plots project is moved to Stage 2 – Uncommitted on the Capital Programme. An Outline Business Case will now be worked up on the proposal with further detail to be brought back to Committee in due course.</p>

	<u>Shankill Memorial Garden</u>
3.5	Members are asked to note that further to a request from the organising committee of the Shankill Bomb Memorial Project, tree planting will be carried out at Shankill Memorial Garden to mark the upcoming 30th anniversary on 23 October 2023.
	<u>Financial & Resource Implications</u>
3.6	<i>Financial</i> – Shankill Memorial Garden tree planting to be met within existing budgets <i>Resources</i> – Officer time to deliver as required
	<u>Equality or Good Relations Implications/ Rural Needs Assessment</u>
3.7	All capital projects are screened as part of the stage approval process
4.0	Appendices – Documents Attached
	None



Subject:	Update on Area Working Groups
Date:	22 September 2023
Reporting Officer:	Sinead Grimes, Director of Property & Projects
Contact Officer:	Shauna Murtagh, Portfolio Manager

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of Main Issues
1.1	To present to the Committee for approval the minutes of the most recent meetings of the Area Working Groups.
2.0	Recommendations
2.1	Committee is asked to approve the minutes of the meeting of the South AWG of 21 August, North AWG of 22 August, West AWG of 24 August and East AWG of 7 September 2023, as attached.
3.0	Main report
	<u>KEY ISSUES</u>
3.1	Area Working Group Minutes It was agreed in June 2016 that the minutes of the meetings of the Area Working Groups would be presented to the SP&R Committee for approval going forward, in line with the Council's

	commitment to openness and transparency and to ensure a consistent approach with other Member-led Working Groups. The Committee is asked to approve the most recent round of meetings, as attached.
3.2	<p>Project Updates</p> <p><i>South AWG</i></p> <ul style="list-style-type: none"> • <u>Belfast Investment Fund</u> - the South Belfast AWG recommended to the Committee that Coffee Culture (BIF46) and Arts & Digital Hub (BIF48) are moved to BIF Stage 3- Committed. <p><i>North AWG</i></p> <p><u>Belfast Investment Fund</u> - the North Belfast AWG recommended to the Committee that:</p> <ul style="list-style-type: none"> • £900,000 which had previously been allocated to support the Basement Youth Club/Elim Church, be withdrawn and reallocated to the Malgrove project, and • Cavehill Tennis Club (BIF49) is moved to BIF Stage 3- Committed. <p><u>Financial and Resource Implications</u></p>
3.3	<p>None.</p> <p><u>Equality or Good Relations Implications/ Rural Needs Assessment</u></p>
3.4	None
4.0	Appendices - Documents Attached
	<p>Appendix 1</p> <ul style="list-style-type: none"> • Minutes – South Belfast Area Working Group 21 August 2023 • Minutes – North Belfast Area Working Group 22 August 2023 • Minutes – West Belfast Area Working Group 24 August 2023 • Minutes – East Belfast Area Working Group 7 September 2023

South Belfast Area Working Group

Monday, 21st August, 2023

MEETING OF SOUTH BELFAST AREA WORKING GROUP

**HELD IN THE CONOR ROOM AND
REMOTELY VIA MICROSOFT TEAMS**

Members present: Councillors T. Brooks, Bunting, Gormley, Groogan, T. Kelly, McAteer, McDonough-Brown, McKeown and Murray.

In attendance: Ms. D. Caldwell, Belfast Climate Commissioner;
Ms. S. Kalke, Client Manager;
Ms. N. Mulrine, Regeneration Project Officer;
Ms. S. Murtagh, Portfolio Manager; and
Mr. H. Downey, Democratic Services Officer.

Election of Chairperson

The Working Group agreed that Councillor Murray be elected to serve as Chairperson for the period to end on the date of the annual meeting of the Council in 2024.

(Councillor Murray in the Chair.)

Apologies

No apologies were reported.

Minutes of Previous Meeting

The minutes of the meeting of 27th February were approved by the Working Group.

Declarations of Interest

Councillor Gormley informed the Working Group that he was on the Board of the Lower Ormeau Residents' Action Group and, accordingly, declared an interest in relation to agenda item 3 – Request to Present – Lower Ormeau Residents' Action Group and agenda item 6 – Update on the Physical Programme, insofar as it related to projects being delivered by the Action Group under the Local Investment Fund and the Neighbourhood Regeneration Fund.

As the interests declared were not deemed to be financial or significant non-financial in nature, he was not required to leave the meeting whilst the items were under consideration.

Request to Present - Lower Ormeau Residents' Action Group

The Working Group granted approval for a representative of the Lower Ormeau Residents' Action Group to attend a future meeting to provide an update on the John Murray Lock House project, including the development of the new water activity hub.

Presentation - Edenderry Village Energy

The Working Group was reminded that, at its meeting on 28th November, it had agreed to receive at a future meeting a presentation on the work of Edenderry Village Energy.

It was reported that Mr. R. Davison-Kernan, a Director of Edenderry Village Energy, was in attendance and he was welcomed to the meeting.

Mr. Davison-Kernan informed the Working Group that Edenderry Village was comprised of approximately two hundred houses, half of which were the original, red brick terraced homes used by workers employed in the former linen mill. Overall, the housing stock in the village was quite low, in terms of energy efficiency, with gas and oil being the primary source of heating. He highlighted the increasing cost and environmental impact of using fossil fuels and made reference to the recognised need to decarbonise heat, in the same way as electricity.

He reported that Edenderry Village Energy was a community benefit society and that it had been established with the aim of developing and running an energy scheme in the village, which would take heat from the nearby River Lagan and underground and distribute it to homes via water source/geothermal heat pumps. He provided examples of similar initiatives being delivered elsewhere and pointed out that Edenderry Village Energy had, last year, with assistance from Northern Ireland Community Energy, secured funding from the National Lottery to undertake a feasibility study of its proposed scheme. He reviewed the scope and findings of that study and pointed out that there would be benefits for participants in the scheme, particularly in terms of cost and economies of scale.

Mr. Davison-Kernan then highlighted a number of issues which renewable energy projects in Northern Ireland were facing at present, including the absence of grant assistance, a regulatory framework and meaningful involvement at a local authority level. In such circumstances, Edenderry Village Energy was moving ahead to develop its energy scheme on a pilot basis and was currently working, as part of a consortium, on an application to the Centre for Advanced Sustainable Energy to secure funding to put in place a financial, governance and regulatory model, in advance of seeking capital for the project itself.

He went on to stress that the proposed heating scheme would provide sustainable, affordable heating in the long term, reduce the need to undertake more significant and costly works to improve energy efficiency, bring residents together and give them a stake in the process and could be replicated elsewhere. He concluded by confirming that there had been considerable engagement with the Belfast Climate Commissioner and her team in the Council and that that would continue as the scheme evolved.

The Chairperson thanked Mr. Davison-Kernan, following which the Committee noted the information which had been provided.

Update on the Expansion of the Belfast Bikes Network

The Working Group considered the following report:

“1. Introduction

The Belfast Bikes scheme was launched in 2015, as part of the Council's physical investment programme. The Department for Regional Development (now DfI) provided initial capital funding for the scheme as part of its Active Travel Demonstration Projects budget. The scheme launched with a network of 30 docking stations and 300 bikes. The scheme has been operated by NSL continually since inception, using bikes and supporting infrastructure from 'Nextbike by TIER'. The contract is coming to an end in March 2024.

The scheme currently operates with 573 bikes (including those in reserve for new stands) and 52 docking stations.

2. Recommendations

The Working Group is requested to note:

- i. the current status of the Belfast Bikes expansion scheme for South Belfast, and
- ii. the update on the tender process for a new Belfast Bikes contract.

3 Main Report

Expansion of the Belfast Bikes Network for South Belfast

The new station at Olympia in South has been installed funded by the Revitalisation Programme (DfC, DfI). In addition, in June 2021, Members agreed to proceed with an additional 15 docking stations and for £980,000 to be invested in the expansion proposal (£480,000 funding for Belfast Bikes expansion and £500,000 reallocated from public space programme). Expansion in the South area for Phase 4 2022/23 included Malone Road and Lisburn Road. At South AWG in November 2022 the exact locations in those areas were agreed as Elms Village and the entrance at Drumglass Park. The project status is as follows:

Elms Village – being installed currently.

Drumglass Park – drawings are complete. As the station encroaches slightly onto the public footpath, approval from DfI Roads is required. This is being pursued with DfI.

Expansion for Phase 5 2023/24 included Upper Ormeau Road. Planning for this expansion is on hold as the current supplier/operator contract is coming to an end in March 2024.

Update on New Contract

NSL continues to operate the Belfast Bikes scheme, with a contract renewal available until 2024. Council staff are currently reviewing the scheme and a recent Expression of Interest (EOI) was completed as a market testing exercise. This is used to inform the next stage of the tendering process.

Council staff are currently working on the tender documents for a new Belfast Bikes contract. Elements that potentially will be part of this include (still being refined):

- the introduction of e-bikes
- working with social enterprises and charities
- transition period between existing and new contract to ensure no gap in operation; step by step mobilisation
- expansion in the agreed areas and beyond
- managed service model i.e. the Council would still control locations and prices.

The Expression of Interest exercise has shown strong interest from suitable, experienced bike share companies (including the current supplier/operator). The majority indicated that they could operate a fully contracted managed service where the Council pays a fixed annual fee for the scheme supply and operation (this is the current model). Further detail will be brought to the AWGs and Committee in due course.”

The Working Group noted the contents of the report.

Update on the Physical Programme

The Working Group considered the following report:

“1. Introduction

The Council’s Physical Programme covers projects under a range of funding streams including the Capital Programme, the Leisure Transformation Programme, the Local Investment Fund (LIF), the Belfast Investment Fund (BIF), Social Outcomes Fund (SOF) and the Neighbourhood Regeneration Fund (NRF); in addition, the programme covers projects that the Council is delivering on behalf of other agencies. This report outlines the status of projects under the Physical Programme.

2. Recommendations

The Working Group is asked to:

- i. note the physical programme update for South Belfast;
- ii. note the project movements for Coffee Culture (BIF46) and Arts and Digital Hub (BIF48) to BIF Stage 3-*Committed; and*
- iii. note the details for the scheduled site visits for NRF Stage 2 Projects.

3. Local Investment Fund (LIF)

Members are reminded LIF is a £9m fixed programme of capital investment in non-council neighbourhood assets, over two tranches: LIF 1 (2012-2015) - £5m total funding pot, allocated across each AWG areas; and LIF 2 (2015 -2019) - £4m allocation. Each LIF project proposal is taken through a Due Diligence process prior to any funding award. The table below outlines funding spend to date for each tranche, at key stages of the delivery process: 24 projects received 'In Principle' letters under LIF1 and LIF2, of which 21 have been completed; 2 projects at delivery stage, and 1 project still at initial stage. Further details of these are outlined below.

LIF breakdown – South	LIF 1		LIF 2	
<i>Stage/ Description:</i>	<i>No. Projects</i>	<i>Amount (£)</i>	<i>No. Projects</i>	<i>Amount/ (£)</i>
Number of Projects Completed	12 (92%)	£1,053,600	9 (82%)	£676,000
Number of Projects in Delivery			2 (18%)	£120,000
Number of Projects in Pre-construction				
Number of Project in Initial Stage (Due Diligence)	1 (8%)	£30,000		
Total Number of Approved Projects	13	£1,083,600	11	£796,000

The table below provides an overview of progress and actions around the remaining live projects – Holylands Area Improvement Initiative (£80,000), The Lock House (£40,000) and Finaghy Bridge (£30,000). The Working Group asked to note the status of the live LIF projects and the ongoing actions.

LIF Ref	Project	Funding	Stage	Status	Action/ Recommendation
SLIF2-07	Holylands Area Improvement Initiative	£80,000	Phase 1 completed	Pilot works on planting trees completed. Note that this is a trial part and outcome of the initial phase will inform next steps.	Continue engagement with partners
SLIF2-13	LORAG- The Lock House	£40,000	On ground	LIF funding will contribute to the development of the community garden. Project is linked to Urban Villages programme. At procurement stage and planning permission has been received. Landscaping work completed in July 2023.	Continued engagement with the group; engagement with UV regarding overall project and spending profile.
SLIF017	Finaghy Bridge	£30,000	Design stage	Approved at SP&R Committee in May 2016 to undertake improvements to the bridge. DfI Roads Highways Team are taking the lead on design and the Council will contribute the LIF funding to DfI.	Continue engagement with DfI Roads.

4. **Belfast Investment Fund (BIF)**

Members are reminded BIF is a £28m investment fund for regeneration partnership projects, with a minimum £250k investment from Council. BIF – South Belfast was allocated £5.5m; with additional £500k ringfenced for new areas (outer South) that had joined the District area under Local Government Reform. In South Belfast, 6 projects received an in-principle funding commitment, thereby fully allocating its £5.5m, and £500k pot of funding. Each project is taken through a 3-stage approval process, including a rigorous Due Diligence process before any Funding Agreement is approved and put in place.

Summary of BIF allocated projects

South	Stage 3—Lagan Gateway—£2.1m; Lanyon Tunnels—£1.3m; Bredagh GAC- £700k Stage 2— Coffee Culture - £286k; Arts & Digital Hub- £584k Stage 1— Sandy Row Open Space project- £479k; Belfast Islamic Centre—no commitment
Balmoral DEA	Stage 3 - Knockbreda Parish Church Hall—£250k Stage 2— Linfield FC/ Boys Brigade and Belvoir FC—£250k

Ref	Project	Funding	Stage	Status	Action/ Recommendation
BIF04	Lagan Gateway	£2.1m	On ground	Phase 1 of the project completed in October 2021. Design of Phase 2 gone through consultation process. Site investigations have been undertaken in Spring 2023 and project will be submitted to Planning in August 2023. DfI Blue and Green Infrastructure Fund has been secured.	Continue engagement with the group and key stakeholders.
BIF19	Bredagh GAC	£700,000	On ground	Contractor on site. Project to be completed by end of the year 2023. Issues with neighbouring land owner are being dealt with by Legal Services.	Continue engagement with the group.
BIF07	Lanyon Tunnels	£1.3m	Stage 3- Committed	Stewart Street has been acquired by DfC. Potential funding under discussion with Urban Villages and DfC. Roundtable meeting being set up. Plans have been amended and additional surveys are required. New planning application will be submitted in autumn 2023. Ongoing discussions with group, DfC and TEO.	Officer engagement with Executive Office and DfC as key funders, and stakeholders.

BIF33	Linfield FC/ Boys Brigade and Belvoir FC	£250,000	Stage 3-Committed	Members agreed in Feb 2023 that the BIF proposal (includes Phase 1 - replacement of Belvoir FC's grass football pitch, including car parking resurfacing and widening access lane) is decoupled from the wider masterplan and that any future phases will be taken forward separately by Linfield FC and Boys Brigade. NIHE has confirmed that the Council is the preferred purchaser of the site (playing fields) subject to internal approval and contract. NIHE and the Council are liaising to agree key milestones including completion date of purchase of site.	Continue engagement with the group.
BIF46	Coffee Culture	<i>BIF-£286,519 SOF- £100,000 UV- £482,923 DfC-£100,000</i>	Stage 2-Uncommitted <i>Part of Sandy Row Area projects</i>	Partnership project with UV and DfC. Letter of Offer approved. Property purchase completed. Planning application submitted in June 2023. Procurement of contractor underway.	Move to Stage 3-Committed. Continue engagement with the group.
BIF48	Sandy Row Arts & Digital Hub	<i>BIF-£584,167 UV-£706,856</i>	Stage 2-Uncommitted <i>Part of Sandy Row Area projects</i>	Partnership project with UV. Letter of Offer approved. Property purchase completed. Planning application submitted in June 2023. Procurement of contractor underway.	Move to Stage 3-Committed. Continue engagement with the group.
BIF47	Sandy Row Open Space project	£479,314*	Stage 1-Emerging <i>Part of Sandy Row Area projects</i>	Work is progressing. Meeting being set up in early September with stakeholders to explore potential opportunities in terms of final project, urban farm to allotments or a mixed development	Continue engagement with the group.

				based on community needs. <i>*The remaining balance of the ringfenced allocation for the Sandy Row Area projects</i>	
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5. Social Outcomes Fund

SOF is £4m ringfenced capital investment programme with a focus on local community tourism projects. 3 projects in South Belfast received an In-Principle funding commitment, and 2 are completed. Similar to LIF and BIF, all projects are subject to Due Diligence process prior to any funding award. Members are asked to note the progress update of the remaining project in the table below.

SOF – South Belfast Project Overview

Project	Award	Status and update	Action/ Recommendation
SOF02 Coffee Culture	£100,000	As above at BIF46. Partnership project with UV and DfC. Letter of Offer approved. Property purchase completed. Planning application submitted in June 2023. Procurement of contractor underway.	Continue engagement with the group and key stakeholders.

6. Neighbourhood Regeneration Fund

The Neighbourhood Regeneration Fund is a £10m capital fund to help groups deliver capital projects that will make a real, long-term difference in their communities. The NRF Programme is currently at *Stage 2- Development Stage*. In line with the agreed process, the AWG made recommendations on which projects should move forward to *Stage 2 – Development Stage* and this was agreed by Strategic Policy and Resources Committee. The table below provides an overview of the projects that progressed to *Stage 2- Development*

South Belfast – NRF overview

South	Stage 2 - Sólás New Build project, Branching Out project, Lagan Water Access Activity Hub, Redevelopment of Riddel's Warehouse, Redevelopment of former School of Music, Market Heritage Hub <i>Stage 1 (Reserve) - The Avenue Arts Centre, An Droichead Annex, Lagan Legacy</i>
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South Belfast – NRF Projects at Stage 2 - Development

Project name	Description	Status
Sólás New Build project	Development of three-storey building and outdoor space for the special needs' charity.	Consultants progressing to complete Business Case.
Branching Out project	Refurbishment and extension of existing GVRT premises.	Business Case complete.
Lagan Water Access Activity Hub	Water activity hub on the River Lagan including floating pontoon and footbridge.	Business Case by the Executive Office has been reviewed. Consultant appointed to update costs estimates. Initially presented to Due Diligence and land issue to be resolved.
Redevelopment of Riddel's Warehouse	Improvements to disused listed building including creation of an arts centre, co-working space and visitor attraction.	Business case nearing completion. Group received Heritage Fund funding in March.
Redevelopment of former School of Music	Transformation of a derelict listed building into artist studios, a gallery, a rehearsal, dance and event space.	Business case nearing completion.
Market Heritage Hub	Regeneration of the former St Malachy's Convent School and warehouse at Sussex Place into a vibrant new community heritage hub and visitor attraction.	Business case nearing completion. LPS valuation completed. Condition report completed. The purchase of the property is a risk in terms of securing funding within a viable timeframe.

In June, the S P and R Committee received an update regarding NRF including the allocation model, outcome of *Stage 1- Application Stage*, updates on *Stage 2- Development Stage* which is underway and the updated programme timeline for delivery. Members also agreed to arrange site visits to Stage 2 projects for September. Site visits have now been arranged in conjunction with the groups and are detailed below. The AWG is asked to note the arrangements for the NRF site visits.

NRF Site Visits Arrangements:

Members are encouraged to attend any and all of these arranged visits and all of the Area Working Groups will also be provided with these details. The meeting point for all visits is City Hall and transport will be provided, returning to City Hall afterwards. Members are asked to RSVP as soon as possible when contacted.

Date	Time	Sites
Tues 5 Sept 2023	9:30am – 12:30pm	South Site visits to three projects – Sólás New Build Project, Lagan Water Access Activity Hub, and the Redevelopment of Riddel's Warehouse project
Wed 6 Sept 2023	1:30pm – 4:30pm	South Site visits to three projects – GVRT- Branching Out, Redevelopment of Former School of Music, and Market Heritage Hub project.
Wed 13 Sept 2023	9:30am – 12:30pm	North Site visits to three projects – AYE Youth and Community Hub, USEL- Green Growth & The Circular Economy, and Belfast Orange Hall Refurbishment project
Thurs 14 Sept 2023	1.30pm – 3.30pm	North Site visits to two projects – CCRF- Cliftonville Community Enterprise and SRG- St Joseph's Restoration project.
Wed 20 Sept 2023	9:30am - 12:30pm	West Site visits to three projects – The Mountainview Hotel, Croí na Carraige and Michael Davitt's Community Heritage Centre
Thurs 21 Sept 2023	9:30am - 12:30pm	West (Shankill) Site visits to three projects – Glencairn Community Project, The ACT Initiative Community Hub & Visitor Centre, and The Road
Tues 26 Sept 2023	9.30am – 1.30pm	East Site visits to four projects – EastSide Container Hotel, Portview Exchange, Impact Belfast and Nevin Spence Centre (NSC) Visitor Experience

Members will also note that the outcome of the Stage 2 - development phase, preparations of business cases along with the detailed designs and projects costings are nearing completion. It is currently proposed that there will be a special AWG meeting to be held in October/ November to consider the

outcome of *Stage 2- Development* and recommend to SP&R Committee which projects are progressing to next stage.

7. Capital Programme

The Capital Programme is a rolling programme to either enhance existing Council assets or build / buy new assets or facilities. Table below provides an update on current live projects South Belfast area. Members are asked to note status and update.

South Belfast – Capital programme overview

Project	Status and update
City Hall Statues – Winifred Carney & Mary Ann McCracken	<i>Stage 3 – Committed.</i> Contractor/artist appointed. Work progressing.
Alleygating Phase 5 – City wide	<i>Stage 3 – Committed.</i> The locations and back up locations were confirmed by Committee in Sept 2022. Engagement with stakeholders ongoing. Order placed with Contractor and gates being manufactured to roll-out the installation of gates.
City Hall – Installation of Two Stained Glass Windows	<i>Stage 2- Uncommitted.</i> OBC to be worked up.
Palm House, Botanic Gardens	<i>Stage 1 – Emerging.</i> Link to Tropical Ravine
Waterfront Hall Chiller Units	<i>Stage 1 – Emerging.</i> Agreed at SP&R in June 2023.
Waterfront Hall Smoke Curtains	<i>Stage 1 – Emerging.</i> Agreed at SP&R in June 2023.
City Hall Christmas Tree	<i>Stage 1 – Emerging.</i> Agreed at SP&R in June 2023.
Belfast Bikes Expansion	Further expansion – there is a separate update report being presented to Members at this AWG on Belfast Bikes Scheme.

8. Externally Funded Programmes

The Council is the delivery partner for several government department on key capital investment programmes, namely Social Investment Fund (SIF) and Urban Villages (UV) from the Executive Office as well as a number of schemes with DfC and DfI. The following is an overview of projects within each programme relevant to South Belfast.

Urban Villages Initiative

Table below is the status update on UV projects in South Belfast – note the UV programme has a defined South Belfast geography (Sandy Row; Donegall Pass and Markets).

UV – South Belfast projects overview

Project	Status and update
The Lockhouse— Gateway to the River / Walkway	As above at SLIF2-13. Partnership project with UV. Letter of Offer approved. Planning permission has been received in April 2023. MTC started landscaping work in April 2023. External works has been completed in July 2023. Contractor for main works will be appointed in August with start on site in September 2023.
Coffee Culture	As above at BIF46/ SOF02. Partnership project with UV and DfC. Letter of Offer approved. Property purchase completed. Planning application submitted in June 2023. Procurement of contractor underway.
Sandy Row Arts and Digital Hub	As above BIF48. Partnership project with UV. Letter of Offer approved. Property purchase completed. Planning application submitted in June 2023. Procurement of contractor underway.
Accidental Theatre (Shaftesbury Square)	Business Case not yet commenced, currently at good relations development stage.
Donegall Pass Good Relations Hub	Council is acting as delivery agent. Emerging project with Clanmil Housing Association. Legal documentation progressing. Approved business case received. Letter of Offer is in development by Executive Office.
Market Tunnels	Emerging project with business case being developed. Feasibility stage BIF Programme – Stage 3 – Committed. Potential funding under discussion with Urban Villages. Plans have been amended and new planning application will be submitted in autumn 2023. DfC to update on Business Case.

DfC Funded Projects

Below is the status update on project funded by Department for Communities in South Belfast.

DfC – South Belfast Projects Overview

Project	Status and update
Frederick Douglass Statue	Project completed. Statue unveiling at Rosemary Street (at junction of Lombard Street) held on 31 July 2023.
Belfast Islamic Centre – Renovations of Aldersgate House, University Rd	The project is to complete by Autumn 2023.
Holylands Alleygating and Cleansing Project	Project progressing. Link to the citywide Alleygating Phase 5 project.
Southwest Quarter Revitalisation Scheme	Council is acting as delivery agent. Contract for funding/ Letter of Offer received. Works underway.
2 Royal Avenue – Bank Square Enhancement	Project aims to improve the linkages and connectivity between Royal Avenue and Bank Square. Works to commence imminently.

DfI Funded Projects

Below is the status update on project funded by the Department for Infrastructure in South Belfast.

DfI – South Belfast projects overview

Project	Status and update
Lagan Gateway	As above as BIF04. Underway.
Finaghy Bridge	As above at SLIF017. Design stage.
Covered cycle stands Phase 2	<i>Via DfI Active Travel Enablers Blue and Green Infrastructure Fund</i> Ormeau Park – complete; Botanic Gardens – installation will begin by September as part of the Upsurge project; Cherryvale Park – installation will begin by September. Funding has been received for Phase 3; potential locations are Lagan Towpath, Clement Wilson/Barnett Demesne, Sir Thomas & Lady Dixon Park and P&R Blacks Road.
Expansion of Belfast Bikes Network	<i>Via Revitalisation Programme (DfC, DfI)</i> Further stations are also under development via the Council funded scheme. A separate report is being tabled at the AWGs this month.

EU HORIZON Funded Project

Project	Status and update
UPSURGE Project	City-centered approach to catalyze nature-based solutions through the EU Regenerative Urban Lighthouse for pollution alleviation and regenerative development. Additional funding has been secured from UKSPF to enable the first phase of the works (research plots and community garden) to be delivered in part. Project works underway at Botanic Gardens and the approved infrastructure works should complete in September 2023.”

The Working Group adopted the recommendations.

Date of Next Meeting

The Working Group noted that its next meeting would be held at 5.00 p.m. on Monday, 27th November.

Chairperson

North Belfast Area Working Group

Tuesday, 22nd August, 2023

NORTH BELFAST AREA WORKING GROUP

Members present: Councillor Bradley (Chairperson);
Alderman McCullough; and
Councillors Anglin, Bradley, Cobain, Doran,
Magee, Maskey, Nelson, Ó Néill
and Whyte.

In attendance: Ms. S. Grimes, Director of Physical Programmes;
Ms. S. Kalke, Client Manager; and
Ms. C. Donnelly, Democratic Services Officer.

Election of Chairperson

The Area Working Group noted that it was required to elect a Chairperson for the coming year.

Moved by Alderman McCullough,
Seconded by Councillor Cobain, and

Resolved – that Councillor Bradley be elected to serve as Chairperson to the North Belfast Area Working Group until the date of the Annual Meeting.

Apologies

No apologies for inability to attend were reported.

Minutes

The minutes of the meeting of 5th April were approved by the Working Group.

Declarations of Interest

No declarations of interest were reported.

Update on the Expansion of the Belfast Bikes Network

Ms. S. Kalke, Client Manager, provided an overview of the Belfast Bikes scheme and highlighted to the Working Group that a new station at Waterworks Park had been installed through funding which had been received through the Revitalisation Programme and had been operational since March, 2023.

She provided the Working Group with an update on the installation of the temporary station at Whitla Street car park, that would be placed at the site while the agreed location, Yorkgate Train Station, was under construction.

She explained that the drawings had been completed and that approval from DfI Roads would be required as the preferred location was on the wide adopted footpath, she added that the permanent site at Yorkgate Train Station had been agreed with Translink.

Ms. Kalke added that the station at Grove Leisure Centre had been installed and was operational.

She pointed out to the Working Group that NSL continued to operate the Belfast Bikes Scheme, until March 2024, and that Council staff were reviewing the scheme and a recent expression of interest had been completed as a market testing exercise and to inform the tendering process.

She stated that work had been undertaken with regard to the tender documents for a new Belfast Bikes contract, that would consider the following:

- the introduction of e-bikes;
- working with social enterprises and charities;
- transition period between existing and new contract to ensure no gap in operation; step by step mobilisation;
- expansion in the agreed areas and beyond; and
- managed service model i.e. BCC would still control locations and prices.

She concluded by informing the Members that the expression of interest exercise had shown strong interest from suitable, experienced bike share companies, the majority of which, had indicated that they could operate a fully contracted service where the Council would pay a fixed annual fee for the scheme supply and operation.

The Members noted the update and that a further report would be submitted to the Area Working Group in due course.

Update on Physical Programme

The Working Group considered the undernoted report:

“1 Introduction

The Council’s Physical Programme covers projects under a range of funding streams including the Capital Programme, the Leisure Transformation Programme, the Local Investment Fund (LIF), the Belfast Investment Fund (BIF), Social Outcomes Fund (SOF) and the Neighbourhood Regeneration Fund (NRF); in addition, the programme covers projects that the Council is delivering in behalf of other agencies. This report outlines the status of projects under the Physical Programme.

2. Recommendations

Members are asked to note:

- the physical programme update for North Belfast,
- the project movement for Cavehill Tennis Club (BIF49) to *BIF Stage 3- Committed*,
- the update on Basement Youth Club/ Elim Church BIF project and that no further information has been received from the Group and consider next steps including whether the AWG wishes to continue to support the project and if not then the potential for reallocation of funding, and;
- the details for the scheduled site visits for NRF Stage 2 Projects.

3. Local Investment Fund

LIF is a £9m fixed programme of capital investment in non-council neighbourhood assets, over two tranches: LIF 1 (2012-2015) - £5m total funding pot, allocated across each AWG areas; and LIF 2 (2015 -2019) - £4m allocation with the North being allocated £1.127m under LIF1 and £800,000 under LIF2.

Each LIF project proposal is taken through a Due Diligence process prior to any funding award. The table below outlines funding to date for each tranche, at key stages of the delivery process: 43 projects in total have received In Principle support under LIF1 and LIF2, of which 35 have been completed; 2 are at delivery stage; 2 are at pre-construction stage and 4 remain at due diligence/ initial stages.

LIF breakdown – North	LIF 1		LIF 2	
Stage/ Description	Projects	Value (£)	Projects	Value (£)
Number of Projects Completed	23 (92%)	£996,500	12 (67%)	£566,400
Number of Projects On-going Delivery			2 (11%)	£133,467
Number of Projects in Pre-construction			2 (11%)	£68,334
Number of Projects in Initial Stage (Due Diligence)	2(8%)	£131,000	2 (11%)	£30,000
Total Number of Approved Projects	25 *	£1,127,500	18 **	£798,201

****This includes additional funding for a LIF 2 project, Ballysillan Youth for Christ.***

***** This includes additional funding for two LIF 1 projects, Marrowbone Parochial Hall and Jennymount Church.***

The table below provide an overview of progress and actions around the remaining live projects. Members are asked to note the status of the current LIF projects and the ongoing actions.

LIF Ref	Project	LIF Funding	Stage	Status	Action/ Recommendation
NLIF2-14	Star Neighbourhood Centre	£58,467	On Ground	On ground. Final certificate from previous works has now been received and exact remaining budget confirmed. Group has been instructed to order the play equipment.	Continued engagement with the group.
NLIF2-22	Sailortown, St. Joseph's Church Refurbishment	£75,000	On Ground	On ground. Heaters procured and installed. Contractor on site. Works on gallery paused pending HED consent. Architectural option drawings for HED designed and submitted for HED approval.	Continued engagement with group and HED.
NLIF2-21	Somme Group – cross community memorial	£21,667	On Ground	On ground. Works nearly complete.	Continued engagement with group.
NLIF2-19	Women's Tec	£46,667	Pre-construction	Lease renewal is signed by group and is with Education Authority for signature. The quotation for works exceeds the budget. The team are working with the group and EA to bring the project back within budget.	Continued engagement with Group
NLIF014	Westland Community Centre - new building <i>(Link to UV Project)</i>	£65,000	Due Diligence stage	Agreed in January 2013. Partnership project with UV. This is an emerging project. The Group is exploring a suitable governance model. A revised community centre scheme has been agreed as an emerging UV capital project. Land ownership issues are progressing. The Business Case has been approved and the Letter of Offer is anticipated in the next few months.	Continued engagement with group and the Executive Office.
NLIF057	Ardoyne Holy Cross Boxing Club <i>(Link to UV project – ABC Trust H&L Hub)</i>	£66,000	Due Diligence stage	This project is part of the UV development of St Gemma's School - ABC Trust. Construction works on ABC Trust (Phase 1) ongoing. Boxing Club LIF project will be part of Phase 2 which will be commencing in Spring 2024.	Continued engagement with Group and with UV
NLIF2-03	Holy Cross Trust/ Houben	£15,000	Due Diligence stage	Agreed in June 2018. Project remains at Due Diligence stage. The	Engage with the group to ensure amendment to

	Centre (The Parents Room)			group wish to continue to engage in the project. Officers are working with the group on the detail of the proposal – likely now to be internal improvements as opposed to external play equipment – group to confirm their requirement so it can be reviewed.	project fits within the eligibility of AWG funding.
NLIF2-05	Mercy Primary, Crumlin Road	£15,000	Due Diligence stage	Agreed June 2016. The group wish to continue to engage in the project. Discussed at DD in July 2023 where officers requested more information on the community use and benefit along with details on the logistics of opening the playground to the community within a school facility.	Engage with the group when they return in Sept 2023.

4. **Belfast Investment Fund**

Members are reminded BIF is a £28m investment fund for regeneration partnership projects, with a minimum £250k investment from Council BIF – North Belfast was allocated £5.5m. In North Belfast, 7 projects have received an In-Principle funding commitment under BIF, thereby fully allocating its £5.5m: and 2 projects are on the longer BIF list. Each of the ‘In Principle’ projects are taken through a 3-stage approval process, including a rigorous Due Diligence process before any Funding Agreement is approved and put in place.

Members are asked to note the status update of these projects provided below. The table provides a summary of BIF allocated projects i.e. project stage; project title; and funding allocated.

Summary of BIF allocated projects

North	Stage 3 - Cancer Lifeline—£575k; Grace Family Centre —£1.3m; Midland Boxing Club £550k; Marrowbone Park £750k; Basement Youth Club/ Elim Church Ireland - £900k; Stage 2- Malgrove- £950k, Cultural Community Hub - £350k Stage 1 - Cavehill Tennis Club- £71k; Cliftonville Community Forum, Sunningdale Community Centre - no commitment
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BIF Ref	Project	Funding	Stage	Status	Action/ Recommendation
BIF45	Midland Boxing Club	BIF- £550,000; GWF- £30,000	Complete	Project completed. Project launched on 28 June 2023	Continue engagement with the group re post monitoring.

BIF41	Marrowbone Millennium Park	BIF- £750,000; DfC- £700,000; UV- £2,535,086	On Ground	On ground. Regular community liaison ongoing. SP&R agreed to the installation of Irish language signage in June 2023. Completion date anticipated in September 2023.	Continue engagement with the group and stakeholders.
BIF49	Cavehill Tennis Club	£71,413	On Ground	First phase of installing the flood lights has been completed. Second phase is court refurbishment. Quotations have been received and instruction to proceed will be issued shortly.	Move to Stage 3- Committed. Continue engagement with the group.
BIF22/34	Basement Youth Club/ Elim Church	BIF £900,000; DE- £500,000 (unconfirmed)	Design stage	Letter was sent to group in Jan 2023 seeking written confirmation on whether the group wish to either withdraw or engage in the process, with the deadline set of Feb and extended by AWG until March. However, officers have not yet received a response to that request. Recently, the Department of Education said that they will not have any capital spend for Basement YC this year which will impact on the deliverability of the project in its current scope. DE are keeping it on their list but are reducing spend commitments across the youth sector this year.	AWG to note the project update and that no further updates were received from the Group. AWG to consider if they wish to continue to support the project and if not then to consider next steps including potential reallocation of funding. Continue engagement with group.
BIF15	Malgrove	£950,000	Design stage	Business case completed - preferred option (2017) is for a 4-team changing pavilion via BIF allocation. Detailed design now agreed with group, meaning that officers can move forward with a planning application submission for the whole sporting complex. Planning to be submitted in September.	Continue engagement with the group.
BIF43	Cultural Community Hub	£350,000	Uncommitted – Due	Proposed new cultural hub community facility on a derelict Orange	Continue engagement with

			Diligence stage	Lodge owned site. Discussed at Due Diligence on 17 August 2023 and DD Board agreed to the appointment of a design team to work up designs to planning stage.	the group and stakeholders.
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5. Neighbourhood Regeneration Fund

The Neighbourhood Regeneration Fund is a £10m capital fund to help groups deliver capital projects that will make a real, long-term difference in their communities. The NRF Programme is currently at **Stage 2- Development Stage**. In line with the agreed process, the AWG made recommendations on which projects should move forward to **Stage 2 – Development Stage** and this was agreed by Strategic Policy and Resources Committee.

The table below provides an overview of the projects that have progressed to **Stage 2- Development**.

North Belfast – NRF overview

North	Stage 2— Belfast Orange Hall, Ulster Supported Employment Ltd (USEL), Cliftonville Community Regeneration Forum, Sailortown Regeneration Group, Ardoyne Youth Enterprises, Stage 1 (Reserve)— <i>Cumann Cultúrtha Mhic Reachtain, Indian Community Centre, North Belfast Working Men's Club, North City Business Centre, Quaker Service, Belfast Charitable Society, Sinclair Seamen's Presbyterian Church, Arts for All, Ligoniel Improvement Association</i>
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North Belfast – NRF projects at Stage 2- Development

Project name	Description	Status
Ardoyne Youth Enterprises – Community Hub	Creation of a Community Youth Hub totalling almost 1,000m ² . It will comprise three main zones – (i) a fully shared and inclusive Community Youth Hub comprising a range of facilities including a flexible activity/ youth space, counselling rooms, coffee point and rest area; (ii) a Creative Learning Centre (CLC) that will include digital and creative skills equipment and workspaces; and (iii) Office space and meeting rooms.	Linked to UV project below but other funding still required. Business Case has been approved by TEO and UV Letter of Offer received.
Belfast Orange Hall Refurbishment	Refurbishment works to the Belfast Orange Hall, a Grade B listed building, to ensure it is fit for purpose. External and internal improvements to lighting, multiple rooms on different floors including kitchens as well as a new heating system.	Business Case complete.
USEL - Green Growth & The Circular Economy	Extension of the site through construction of a 600m ² purpose-built processing unit with storage for recycled and unrecycled materials increasing increase capacity to	Business Case complete.

	recycle a wide range of Dry, Mixed Recycling materials (DMR).	
Cliftonville Community Enterprise	Building a 750m ² social enterprise on Cliftonpark Avenue with a 2-storey childcare facility and 8 enterprise units.	Business Case complete.
St Joseph's Restoration project	Stabilising and reopening the Parochial House, a Grade B+ listed Italianate red brick building. Work to the Grade B+ listed Church space to assist with remaining water ingress and developing its potential for wider use.	Business case nearing completion.

On 26 June 2023, Members will recall that the SP&R Committee received a detailed update on next steps in respect of the NRF programme including the allocation model, outcome of *Stage 1- Application Stage*, updates on *Stage 2- Development Stage* which is underway and updated programme timeline for delivery timeline. Members also agreed to arrange an area-based site visits to Stage 2 projects in September.

Members of the AWG are asked to note the details for the scheduled site visits for NRF Stage 2 projects:

Date	Time	Sites
Tues 5 Sept 2023	9:30am – 12:30pm	South Site visits to three projects – Sólás New Build Project, Lagan Water Access Activity Hub, and the Redevelopment of Riddel's Warehouse project
Wed 6 Sept 2023	1:30pm – 4:30pm	South Site visits to three projects – GVRT- Branching Out, Redevelopment of Former School of Music, and Market Heritage Hub project.
Wed 13 Sept 2023	9:30am – 12:30pm	North Site visits to three projects – AYE Youth and Community Hub, USEL- Green Growth & The Circular Economy, and Belfast Orange Hall Refurbishment project
Thurs 14 Sept 2023	1.30pm – 3.30pm	North Site visits to two projects – CCRF- Cliftonville Community Enterprise and SRG- St Joseph's Restoration project.
Wed 20 Sept 2023	9:30am - 12:30pm	West Site visits to three projects – The Mountainview Hotel, Croí na Carraige and Michael Davitt's Community Heritage Centre
Thurs 21 Sept 2023	9:30am - 12:30pm	West (Shankill) Site visits to three projects – Glencairn Community Project, The ACT Initiative Community Hub & Visitor Centre, and The Road
Tues 26 Sept 2023	9.30am – 1.30pm	East Site visits to four projects – EastSide Container Hotel, Portview Exchange, Impact Belfast and Nevin Spence Centre (NSC) Visitor Experience

Members will also note that the outcome of the Stage 2 - development phase, preparations of business cases along with the detailed designs and projects costings are nearing completion. There will be a special AWG meeting to be held in October / November to consider the outcome of *Stage 2- Development* and recommend to SP&R Committee which projects are progressing to the next stage

6. Capital Programme

The Capital Programme is the rolling programme of enhancing existing Council assets or building / buying new ones. Members are reminded of the 3-stage approval process in place for every project on council's Capital Programme, as agreed by SP&R Committee. The table below provides an update on current live projects North Belfast area.

Members are asked to note the updates on the Physical Programme.

North Belfast – Capital programme overview

Project	Status and update
Belfast Zoo – Programme of Works (Works to the Large Cats Enclosure, Sea Lion, etc)	<i>Stage 3 - Committed. On ground.</i> Sea Lion works complete, H&S works complete. Picnic area has been constructed. Work on new lion enclosure is now complete and open to the public. The lion enclosure is now considered to have the largest glass viewing area in a European zoo.
North Foreshore - Development Sites Infrastructure Works	<i>Stage 3 – Committed. On ground.</i> Storm Drainage Infrastructure Installation contractor appointed, started on site and nearing completion. The Landfill Gas Ring Main tender being reviewed in light of material price increases. Tender to be re-issued in Sep 2023.
Reservoir Safety Programme	<i>Stage 3- Committed.</i> Works to Alexandra Park, Waterworks Upper and Waterworks Lower. Consultants appointed and undertaking investigative work to assess the existing condition of the reservoirs and associated structures. Public consultation and planning application to be submitted in 2023. Proposals to take account and be integrated into Peace Plus application under Theme 1.4. Alexandra Park planning application due to be submitted Summer/Autumn 2023. Waterworks pre-application community consultation to commence in Autumn 2023.
Cathedral Gardens (including Belfast Blitz)	<i>Stage 3 – Committed.</i> Design team is continuing to develop the project and prepare a RIBA Stage 2 Close Out report. Procurement of Design Team to deliver the project is now complete and the team is in place. Aim to submit planning application in Autumn 2023.
Playground Improvement Programme	<i>Stage 3 – Committed.</i> Works programmed within 2023/24 include Loughside Park and New Lodge playgrounds. Loughside playground refurbishment is planned to start by November 2023, New Lodge works are currently planned to start by March 2024.

Alleygating Phase 5 – City wide	<i>Stage 3 – Committed.</i> The consultation period was extended due to a low response rate and has now closed. The output is being reviewed prior to submission to Legal Services. If clearance is given to proceed, then Committee approval will be sought to advertise the notice of intention to install gates. If it is found that there is not enough support or evidence via this consultation then further consultation may be necessary.
LTP - Girdwood Indoor Sports Facility	<i>Stage 2 – Uncommitted.</i> DfC partnership project. Continued development of OBC for new leisure facility. Continued liaison with key stakeholders around options for new facility and overall development of the Girdwood site.
Relocation of Dunbar Link Cleansing Depot	<i>Stage 2 – Uncommitted.</i> OBC being worked up. Viable alternative site at Corporation Street Car Park being assessed by design team. Designs progressing to RIBA Stage 3-4 up to Planning application stage. Agreeing design requirements with C&NS and communicating with CR&D.
Glencairn Park/ Ligoniel Park Greenway	<i>Stage 2- Uncommitted.</i> Project outline details submitted to DfI as part of the Greenway Development priority projects.
Access to the Hills – connections from Cavehill to Divis Mountain and Black Mountain	<i>Stage 2- Uncommitted.</i> Will also be considered within the wider study as below.
Waste Plan – Waste Transfer Station Upgrade	<i>Stage 2- Uncommitted.</i> OBC being worked up. Link to Duncrue Masterplan and city wide kerbside scheme.
Connectivity - Access to Hills Programme (city wide)	<i>Stage 1- Emerging.</i> Secured DAERA funding for the Access to the Belfast Hills Feasibility Study. Study and delivery plan has been completed in April 2023. Ongoing consultation with other stakeholders. Presentation to Members of outcomes of the study expected in autumn 2023.
Belfast Bikes Expansion	Further expansion – there is a separate update report being presented to Members at this AWG on Belfast Bikes Scheme.

7. Externally funded programmes

The Council is the delivery partner for several government department on key capital investment programmes, including Urban Villages (UV) from the Executive Office and Peace IV under SEUPB. The following is an overview of projects within each programme relevant to North Belfast.

Urban Villages Initiative

The table below shows the status on UV projects in North Belfast – note the UV programme has a defined North Belfast geography (Ardoyne and Greater Ballysillan).

North Belfast – Urban Villages Initiative overview

Project	Status and update
Marrowbone Millennium Park (links to BIF programme)	On ground. As above BIF41. Contractor has made good progress on site with expected completion date in September 2023.
ABC Trust Health and Leisure Hub (links to LIF programme)	On ground. Partnership project with UV DfC, DfI and Flax Trust. The Contractor has made good progress on site with Phase 1 works completing in August / September 2023. Demolition works in relation to Phase 2 expected to progress in Autumn 2023 with Phase 2 completion anticipated late 2024.
Ballysillan Playing Fields	Partnership project with UV, DfC and DfI Living with Water Programme. Planning approval was secured in June 2023 and the design stage is ongoing. Land transfers issues are progressing. It is anticipated that a contractor will be appointed and on-site in Summer 2024.
Ardoyne Youth Enterprises (AYE) Social Enterprise Project	Council is acting as delivery agent. The LoO has been signed. Demolition works have commenced on site and are expected to complete by end of August 2023. Outstanding legal issues are being progressed. The tender is expected to issue in October 2023. Initial project estimates indicate that the cost estimates will rise, and measures are being discussed with the funder. An NRF application has been submitted and moved to Stage 2.
Sunningdale Community Centre	Council is acting as delivery agent, proposed on Council land. The project is fully funded by TEO UV Programme. Legal matters in relation to land transfer remain ongoing and a lease / rental agreement is being discussed. The Design Team has been appointed and planning application has been submitted. It is anticipated that a main contractor will be appointed and on-site Spring 2024.
Westland Community Centre (links to LIF programme)	As above at NLIF014. Partnership project with UV. This is an emerging project. The Group is exploring a suitable governance model. A revised community centre scheme has been agreed as an emerging UV capital project. Land ownership issues are progressing. The Business Case has been approved and the Letter of Offer is anticipated within the next few months.

Peace IV

Members are asked to note the update on Peace IV - Forth Meadow Community Greenway project.

Project	Status and update
Forth Meadow Community Greenway project	<p><i>On ground.</i></p> <p><i>Section 1 – Glencairn – Works complete and handed over to C&N Services;</i></p> <p><i>Section 2 – Forth River/ Springfield Road – Works complete;</i></p> <p><i>Section 3 – Falls Park/Whiterock – Works complete;</i></p> <p><i>Section 4 – Bog Meadows – Works complete; and</i></p> <p><i>Section 5 – Westlink to City Centre – works to commence once signage package agreed.</i></p> <p>Signage package to be installed to include to all sections feature panels, narrative panels and beacon lights – subject to language proposals and agreement via Committee and Council. Artwork public unveiling held on 17 August 2023.</p>

PeacePLUS Theme 1.4 – Reimagining Communities

PEACEPLUS Investment Area 1.4 (Reimagining Communities) is now open for applications. The Reconnected Belfast proposal focuses on the redevelopment of the Waterworks and Alexandra Park. The proposal will enhance and improve connectivity within and between the two parks as well as enhance linkages with other parts of the city and to the Belfast Hills. This also links to Investment Area 1.1 the Local Community Peace Action Plan and builds on the legacy of other Peace funded projects. Activity to date for the Waterworks and Alexandra Park proposal has included a scoping study, visioning exercise, joint workshops with local stakeholder groups, dedicated youth and older person focus groups and a co-design workshop, as well as individual stakeholder meetings. The public consultation exercises generated 1,250 responses. The output from the consultation is now being analysed to identify key priorities, commonality and eligible activity. Next steps include feedback on the consultation, development of detailed designs, coordinate with reservoir safety requirements, ongoing engagement with stakeholders, programming development with good relations and preparation of the bid including cost estimates. The bid is looking at a number of key areas for both Waterworks and Alexandra Parks is being a place to 1. Enter and Connect; 2. Perform and Play, and 3. Reflect and Relax. The AWG is asked to note the ongoing activity for the Reconnected Belfast (Waterworks and Alexandra Park) capital proposal under PeacePLUS Investment Area 1.4.

Proposal

Moved by Councillor Maskey,
Seconded by Councillor Cobain,

“That the £900,000 which had previously been allocated to support the Basement Youth Club/Elim Church, be withdrawn and reallocated to the Malgrove project.”

On a recorded vote, eight Members voted for the proposal and two no votes and it was declared carried.

<u>For 8</u>	<u>No Vote 2</u>
Councillor Bradley (Chairperson); Alderman McCullough; and Councillors Anglin, Cobain, Doran, Magee, Maskey, and O'Neill.	Councillors Nelson and Whyte.

The Working Group noted the physical programme update for North Belfast and the project movement for Cavehill Tennis Club (BIF49) to BIF *Stage 3- Committed*.

Chairperson

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West Belfast Area Working Group

Thursday, 24th August, 2023

HYBRID MEETING OF THE SPECIAL WEST BELFAST AREA WORKING GROUP

Members present: Councillor McCann (Chairperson),
Alderman McCoubrey;
Councillors Black, Doherty, M. Donnelly,
R. M. Donnelly, Duffy, Garrett,
McCabe, McDowell, I. McLaughlin,
R. McLaughlin, Nic Bhranair, Verner and Walsh.

In attendance: Mr. M. Doherty, Programme Delivery Manager;
Ms. S. Kalke, Client Manager;
Ms. A. McGlone, Neighbourhood Integration Manager; and
Mrs. S. Steele, Democratic Services Officer.

Election of Chairperson

The Area Working Group noted that it was required to elect a Chairperson for the coming year.

Moved by Councillor Garrett,
Seconded by Councillor Walsh and

Resolved – that Councillor McCann be elected to serve as Chairperson to the West Belfast Area Working Group until the date of the Annual Meeting.

Apologies

Apologies were recorded on behalf of Councillors Beattie, Carson, Collins and Canavan.

Minutes

The minutes of the meeting of 23rd February were agreed as an accurate record of proceedings.

Declarations of Interest

No declarations were reported.

Update on the Forth Meadow Greenway (verbal update)

The Neighbourhood Integration Manager advised the Members that the entirety of the Forth Meadow Community Greenway was very close to opening, highlighting the following key points:

- a seven-metre-tall aluminium sculpture, called 'Carry Each Other' had been unveiled adjacent to the roundabout beside the Innovation Factory at the southern entrance to section 2 of the Greenway on Springfield Road on 21st August. This was the signature piece of the Forth Meadow Community Greenway art project, which also had five smaller pieces of floor art installed along the route.
- Springvale - only Section 2 (through the former Mackies site) which will be known as Springvale, has yet to formally open to the public, this was anticipated to be within the next fortnight. Some additional fencing was required and the final step was the installation of some health and safety signage;
- Community Celebration Event – 16th September - a day of fun activities for all the family to enjoy, including walks, talks, environmental activities and much more to mark the completion of the 12k Greenway route. This celebration event had been organised to mark the opening of new pathways between Ballygomartin Road and Springfield Road in a new shared space known as Springvale Park. This would link sections of Forth Meadow Community Greenway together, meaning that all 12 kilometres of the route would be open. More information on the route was available via the following link, www.belfastcity.gov.uk/forthmeadow

Following a query from a Member, the Programme Delivery Manager confirmed that additional remedial works regarding the access to Ballygomartin Baptist Church were being addressed.

The Members were asked to note that more details of the event would be confirmed closer to time, via the web page; e-mail to the stakeholder list and through social media.

Noted.

Update on the Expansion of the Belfast Bikes Network

Ms. S. Kalke, Client Manager, provided an update on the Belfast Bikes scheme, reminding the Members that the contract had been operated by NSL continually since its inception in 2015, using bikes and supporting infrastructure from Nextbike by TIER, however, the contract was coming to an end in March 2024.

She advised that the scheme currently operated with 573 bikes, including those in reserve for new stands, and 52 docking stations and proceeded to provide an overview of the proposed expansion of the Belfast Bikes Network for west Belfast, highlighting the following:

- the new station at Olympia in the Kennedy Centre had been installed, this had been funded by the Revitalisation Programme (DfC, DfI) and had been operational since January 2023. In addition, in June 2021, the Members had agreed to proceed with an additional 15 docking stations and for £980,000 to be invested in the expansion proposal (£480,000 funding for Belfast Bikes expansion and £500,000 reallocated from public space programme);

- expansion in the west area for Phase 4 2022/23 included Coláiste Feirste on the Falls Road, this docking station was scheduled to be installed in September, (currently waiting on some legal documentation) and the entrance of Glencairn Park, it was hoped that construction would commence on in the autumn once land and title issues had been resolved; and
- expansion for Phase 5 2023/24 had included the Springfield Road and the Whiterock Road. Planning for this expansion was currently on hold given that the operator contract was coming to an end in March 2024.

In term of progressing a new contract, the officer reported that NSL continued to operate the Belfast Bikes scheme, with a contract renewal available until 2024. Council staff were currently reviewing the scheme and an Expression of Interest (EOI) had been completed as a market testing exercise. This would be used to inform the next stage of the tendering process.

Officers were currently working on the tender documents for a new Belfast Bikes contract and she highlighted that some of the elements to be considered included the introduction of e-bikes, working with social enterprises and charities, the transition period between existing and new contract to ensure no gap in operation, step by step mobilisation, expansion in the agreed areas and beyond and managed service model i.e. BCC would still control locations and prices. She advised that at this stage this was not a definitive list.

The officer concluded by highlighting that the Expression of Interest exercise had shown strong interest from suitable, experienced bike share companies (including the current supplier/operator). The majority had indicated that they could operate a fully contracted manages service whereby the Council would pay a fixed annual fee for the scheme supply and operation (this was the current model).

Following a query, regarding the location of the proposed Royal location, it was noted that negotiations with the Belfast Trust were ongoing and that this would form part of the new contract. The officer undertook to keep the Members updated regarding any progress.

Following a query from a Member, regarding the Social Value element of contracts, it was agreed that an update on the structure of tender documentation would be submitted to a future meeting.

The Members noted the update and that a further report would be submitted to the Area Working Group in due course.

Physical Programme Update

The Working Group considered the undernoted report:

“1.0

The Council’s Physical Programme covers projects under a range of funding streams including the Capital Programme, the Leisure Transformation Programme, the Local Investment Fund (LIF), the Belfast Investment Fund (BIF), Social Outcomes Fund (SOF) and the Neighbourhood Regeneration Fund (NRF); in addition, the programme covers projects that the Council is delivering in behalf of other agencies. This report outlines the status of projects under the Physical Programme.

2.0 Recommendations

Members are asked to:

- note the updates on the Physical Programme for West Belfast,
- agree on the change in project scope for Glencairn Community Project (BIF09)
- note the details for the scheduled site visits for NRF Stage 2 Projects.

3.0 Local Investment Fund

Members are reminded LIF is a £9m fixed programme of capital investment in non-council neighbourhood assets, over two tranches: LIF 1 (2012-2015) - £5m total funding pot, allocated across each AWG areas; and LIF 2 (2015 -2019) - £4m allocation. (LIF 1 – West - £1,127,500 + Shankill £490,000 and LIF 2 - £1,400,000).

Each LIF project proposal is taken through a Due Diligence process prior to any funding award. The table below outlines funding to date for each tranche, at key stages of the delivery process: 50 projects have received In Principle support under LIF1 and LIF2, of which 49 have been completed and 1 project at delivery stage. In total, 98% of all LIF West projects have been completed. Further details of these are outlined below.

LIF breakdown – West	LIF 1		LIF 2	
Stage/ Description	Projects	Amount/ Value (£)	Projects	Amount/ Value (£)
Number of Projects Completed	25 (100%)	£1,617,500	24 (96%)	£1,341,788
Number of Projects On-going Delivery			1 (4%)	£58,212
Number of Projects in Pre-construction				
Number of Projects in Initial Stage (Due Diligence)				
Total Number of Approved Projects	25	£1,617,500	25	£1,400,000

The table below shows an overview of the remaining live project:

LIF Ref	Project	Funding	Stage	Status	Action / Recommendation
WLIF2-08	Berlin Swifts Football Club	LIF £65,085; SOF £113,000	On Ground	Contractor is now on site to carry out trenchwork for utilities connections. Liaison with utilities companies for final connections ongoing. Modular changing building has been installed.	Continue engagement with utility companies and project partners.

4.0 Belfast Investment Fund

Members are reminded BIF is a £28m investment fund for regeneration, partnership projects, with a minimum £250k investment. The West AWG had a total allocation of £9m comprising £5.5m from the original allocation, an additional £1.2m which was ring-fenced for projects in the Shankill area when this became part of the West AWG following the Council elections in 2015 and £2.5m which was ringfenced for projects in the Colin area following LGR.

6 projects have received an In-Principle funding commitment under BIF accounting for the full allocation. Each of the 'In Principle' projects are taken through a 3-stage approval process, including a rigorous Due Diligence process before any Funding Agreement is approved and put in place. Table below provides a summary of BIF allocated projects.

Summary of BIF allocated projects

West	Stage 3—Davitts GAC—£1m; Raidió Fáilte—£950k; St Comgall's- £3.5m; Colin Glen Forest Park—£2.5m Stage 2— Glencairn Community Project— £700k; Greater Shankill Community Council - RBL project- £300k, St Mary's CBS— no commitment Stage 1— An Sportslann; Suffolk Community Forum; Belfast Hills- Black Mountain Access—no commitment
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BIF Ref	Project	Funding	Stage	Status	Action/ Recommendation
BIF29	Greater Shankill Community Council - RBL	BIF- £300,000; SOF11- £507,000	On Ground	Contractor has been appointed and works are progressing.	Continue engagement with the group.
BIF09	Glencairn Community Project	£700,000	Uncommitted; Due Diligence stage	The proposal is a purpose-built community and youth facility - Glencairn Neighbourhood Centre. Cost estimates are at £1.8m. Contrary to earlier indications and due to cuts in their budget, Education Authority has now advised that they are no longer able to provide funding towards the project. Glencairn Community Project have agreed to progress with a smaller scale modular build on NIHE site (old Spar Hill site). Additional phases could be considered in future should the group wish to expand. They also plan to visit Cregagh PS modular building. A meeting is being arranged with NIHE to discuss land transfer/ sale.	Members are asked to note the update including the outcome of funding discussions with Education Authority and note the subsequent reduction in project scope.

5.0 Social Outcomes Fund

SOF is £4m ringfenced capital investment programme with a focus on local community tourism projects. 5 projects in West Belfast received an In-Principle funding commitment. Similar to LIF and BIF, all projects are subject to Due Diligence process prior to any funding award.

SOF – West Belfast projects overview

West	Stage 3— James Connolly Interpretative Centre—£650,000; Rock Centre —£200,000; Belfast Orange Hall Museum- £80,000; Roddy McCorley Museum - £1,350,000; Berlin Swifts Football Club - £113,000; Greater Shankill Community Council - £507,000; Shankill Road Environmental Improvement Project - £50,000 Stage 1—Woodvale Park - £80,000
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An overview of the remaining SOF projects is outlined in the table below

SOF Ref	Project	Funding	Stage	Status	Action / Recommendation
SOF10	Shankill Road Environmental Improvement Project	£50,000	Complete	Project completed. Final payment to be processed to determine potential underspend which can be considered for reallocation. Awaiting invoice from the group	Continue engagement with the group. Process final payment when documentation is received from group.
SOF05	Roddy McCorley Museum	SOF: £1,350,000 DfC: £250,000	On Ground	Project now complete and premises open to the public. Landscaping works underway. Official opening to be arranged.	Continue engagement with the group.
SOF13	Woodvale Park	£80,000	Initial stage	Proposed MUGA upgrades and development of a sensory garden. Offer of funding received of £120k from IFA/DCMS for MUGA - currently being reviewed. Sensory garden scoping exercise ongoing.	Continue engagement with the group.

6.0 Neighbourhood Regeneration Fund

The Neighbourhood Regeneration Fund is a £10m capital fund to help groups deliver capital projects that will make a real, long-term difference in their communities. The NRF Programme is currently at *Stage 2- Development Stage*. In line with the agreed process, the AWG made recommendations on which projects should move forward to *Stage 2 – Development Stage* and this was agreed by Strategic Policy and Resources Committee. The table below provides an overview of the projects that progressed to *Stage 2- Development*.

West Belfast – NRF overview

West	<p>Stage 2— The Mountainview Hotel, Michael Davitt's Community Heritage Centre, Croí na Carraige - 'The Heart of the Rock' - Phase 1, The ACT Initiative Community Hub & Visitors' Centre, The Road, Glencairn Community Project (Hub)</p> <p>Stage 1— <i>Improving the Environment at Patrick Sarsfield's GAC, Corrigan Park Redevelopment Project, WCC New Purpose-Built Childcare and Family Support Centre, Curam Leanaí na Fuisgeoige, Conway Mill - redeveloping for the future, Westcourt Uplift Project, Lamh Dhearg Renewable Energy & External Lighting Improvement scheme, St. Gall's Milltown Community Development, Colin Glen Eco Air-Cruizer, CNP Regeneration of Cloona House</i></p>
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West Belfast – NRF projects at Stage 2 – Development

Project name	Description	Status
The Mountainview Hotel	Building a socially owned environmentally friendly 65-bedroom hotel located on the new Glenmona development in West Belfast. This is promoted by Fáilte Feirste Thiar.	Business case consultant appointed. Engaging with group.
Michael Davitt's Community Heritage Centre	Transforming a large redundant site adjacent to Páirc Mac Daibhéid located in Beechmount, West Belfast. Creation of a museum/ exhibition space, multipurpose hall and supporting ancillary services.	Business case complete.
Croí na Carraige - 'The Heart of the Rock' - Phase 1	Development of a flagship multi-purpose youth, community, family and heritage hub on the derelict land adjacent to our current community hub Gael-Ionad Mhic Goill in the Upper Springfield Area of West Belfast. It will incorporate their existing building and provide space for Irish language youth provision, a heritage exhibition gallery and office space. This is promoted by Glór na Mona.	Business case complete.
The ACT Initiative Community Hub & Visitors' Centre	Purchase and development of ACT's central office and Community Hub to include a Visitors' Centre that features a historical exhibition.	Business case nearing completion.
The Road	Development of a capital tourism project based around the shared history of the Shankill Road and its contribution to Belfast. This is promoted by Lower Shankill Community Association.	Business case nearing completion.
Glencairn Community Project (Hub)	See BIF project (BIF09) above. Development of a purpose-built community and youth facility within the Glencairn estate to meet both the needs of the community and provide statutory youth provision within the area.	Business case being updated based on reduced scope due to lack of EA funding.

In June SP&R Committee received an update regarding NRF including the allocation model, outcome of **Stage 1- Application Stage**, updates on **Stage 2- Development Stage** which is underway and the updated programme timeline for delivery. Members also agreed to arrange site visits to Stage 2 projects for September. Site visits have now been arranged in conjunction with the groups and are detailed below. The AWG is asked to note the arrangements for the NRF site visits.

NRF Site visits arrangements:

Members are encouraged to attend any and all of these arranged visits and all of the Area Working Groups will also be provided with these

details. The meeting point for all visits is City Hall and transport will be provided, returning to City Hall afterwards. Members are asked to RSVP as soon as possible when contacted.

Date	Time	Sites
Tues 5 Sept 2023	9:30am – 12:30pm	South Site visits to three projects – Sólás New Build Project, Lagan Water Access Activity Hub, and the Redevelopment of Riddel's Warehouse project
Wed 6 Sept 2023	1:30pm – 4:30pm	South Site visits to three projects – GVRT- Branching Out, Redevelopment of Former School of Music, and Market Heritage Hub project.
Wed 13 Sept 2023	9:30am – 12:30pm	North Site visits to three projects – AYE Youth and Community Hub, USEL- Green Growth & The Circular Economy, and Belfast Orange Hall Refurbishment project
Thurs 14 Sept 2023	1.30pm – 3.30pm	North Site visits to two projects – CCRF- Cliftonville Community Enterprise and SRG- St Joseph's Restoration project.
Wed 20 Sept 2023	9:30am - 12:30pm	West Site visits to three projects – The Mountainview Hotel, Croí na Carraige and Michael Davitt's Community Heritage Centre
Thurs 21 Sept 2023	9:30am - 12:30pm	West (Shankill) Site visits to three projects – Glencairn Community Project, The ACT Initiative Community Hub & Visitor Centre, and The Road
Tues 26 Sept 2023	9.30am – 1.30pm	East Site visits to four projects – EastSide Container Hotel, Portview Exchange, Impact Belfast and Nevin Spence Centre (NSC) Visitor Experience

Members will also note that the outcome of the Stage 2 - development phase, preparations of business cases along with the detailed designs and projects costings are nearing completion. There will be a special AWG meeting to be held in October/ November to consider the outcome of Stage 2- Development and recommend to SP&R Committee which projects are progressing to next stage.

7.0 Capital Programme

The Capital Programme is the rolling programme of enhancing existing Council assets or building/ buying new ones. Members are reminded of the 3-stage approval process in place for every project on council's Capital Programme, as agreed by SP&R Committee. The table below provides an update on current live projects on the Council's Capital Programme in the West Belfast area.

West Belfast – Capital programme overview

Project	Status and update
City Cemetery Visitor Centre —Heritage Fund/ DfC	Project complete. The new centre is now open and includes an interpretive exhibition, digital touchscreens, interactive features for children, genealogy workstations and educational space. Final restoration works to be completed at Victorian Fountain and Central Steps. Dual language signage works and designs are ongoing.
Playground Programme – Sally Gardens, Areema, Northlink	Stage 3 – Committed. Sally Gardens and Areema playgrounds refurbishment complete. Northlink playground works programmed to start in early 2024.
Alleygating Phase 5 – City wide	Stage 3 – Committed. The consultation period was extended due to a low response rate and has now closed. The output is being reviewed prior to submission to Legal Services. If clearance is given to proceed, then Committee approval will be sought to advertise the notice of intention to install gates. If it is found that there is not enough support or evidence via this consultation then further consultation may be necessary.
Access to the Hills	Stage 2- Uncommitted. Connections from Cavehill to Divis Mountain and Black Mountain. Considered within the wider study as below.
Black Mountain/Upper Whiterock Greenway	Stage 2- Uncommitted. Design stage. Design team is continuing to develop the project to prepare for planning application. Project outline details submitted to DfI as part of the Greenway Development priority projects.
Colin Greenway	Stage 2- Uncommitted. Business case related to the development of the Colin Active Travel Routes prepared. In contact with funding partners requesting support to deliver the project.
Connectivity - Access to Hills Programme (city wide)	Stage 1- Emerging. The Access to the Belfast Hills Feasibility Study and delivery plan have now been completed, funded via DAERA. Consultation is continuing with stakeholders. Presentation of the outcomes of the study will be made to Elected Members in autumn 2023.
Belfast Bikes Expansion	Further expansion – there is a separate update report being presented to Members at this AWG on Belfast Bikes Scheme.

8.0 Externally funded programmes

The Council is the delivery partner for several government department on key capital investment programmes, namely Urban Villages (UV) from the Executive Office, Peace IV, DfI as well as schemes with DfC. The following is an overview of projects within each programme relevant to West Belfast.

Urban Villages Initiative

The table below shows the status on UV projects in West Belfast – note the UV programme has a defined West Belfast geography (Colin area).

West Belfast – UV overview

Project	Status and update
Colin Valley Football Club	Project completed 23 March 2023.

Healthy Living Centre (Sport in the Community PCA)	Council is acting as Delivery Partner. Project handover complete. Lease has been prepared and is awaiting signature by the group.
Colin Community Health and Wellbeing Hub	Emerging project. Business Case progressing however a significant funding shortfall has been identified. Project not yet in UV Capital Plan. UV progressing with a Planning application. Potential for PeacePLUS bid under Theme 1.4 by CNP.

PEACEIV – Capital Projects

Members are asked to note updates on the capital projects that are related to the PEACEIV Programme.

West Belfast – Peace IV Capital Projects overview

Project	Status and update
Forth Meadow Community Greenway	<p><i>On ground.</i></p> <p><i>Section 1 – Glencairn – Works complete and handed over to C&N Services;</i></p> <p><i>Section 2 – Forth River/ Springfield Road – Works complete;</i></p> <p><i>Section 3 – Falls Park/Whiterock – Works complete;</i></p> <p><i>Section 4 – Bog Meadows – Works complete; and</i></p> <p><i>Section 5 – Westlink to City Centre – works to commence once signage package agreed.</i></p> <p>Signage package to be installed to include to all sections feature panels, narrative panels and beacon lights – subject to language proposals and agreement via Committee and Council. Artwork public unveiling held on 17 August 2023.</p>
Black Mountain Shared Space Project	<p><i>On ground.</i> Phase 1. Works progressing. Currently liaising with funders regarding reducing the deficit. Project completion will be outside the PIV funding programme. Meetings with SEUPB on the funding that can be claimed before PEACE IV programme completion of December 2023. All options are being considered.</p> <p><i>Phase 2.</i> Design Team appointed. Planning application submitted. Procurement of works contractor underway.</p>
Shankill Shared Women's Centre	<p><i>On ground.</i> Contractor works ongoing. Project completion end of December 2023.</p>

Dfl funded projects

Below is the status update on projects funded by Department for Infrastructure in West Belfast.

Dfl – West Belfast projects overview

Project	Status and update
Covered cycle stands Phase 2	<p><i>Via Dfl Active Travel Enablers Blue and Green Infrastructure Fund</i></p> <p>Andersonstown Leisure Centre – complete.</p> <p>Páirc Nua Chollann – will be installed in September.</p> <p>Brook Leisure Centre – will be installed in September.</p>

	Funding has been received for Phase 3; potential locations are Musgrave Park and Falls Park (suggested by CNS or Councillors).
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DfC funded projects

Members are asked to note that the projects currently match funded by Department for Communities have been covered elsewhere and include Berlin Swifts Football Club, Forth Meadow Community Greenway, Black Mountain Shared Space Project and Paisley Park Sportsplex refurbishment (see below). Projects are progressing well.

Project	Status and update
Paisley Park Sportsplex refurbishment	<i>On ground.</i> Refurbishment of the existing 3G pitch, provision of floodlighting, changing facilities and associated amenities. 3G pitch complete and operational. Works to changing facilities currently underway.

9.0 Appendices – none.”

Following an issue raised by a Member, the Programme Delivery Manager undertook to investigate the maintenance schedule at Paisley Park.

The Working Group noted the update provided.

Request to Present – Alderman McCoubrey

The Working Group agreed to receive a presentation at its next meeting from BUILD Shankill, a community-led partnership addressing issues around vacant and derelict land in the Greater Shankill areas of Belfast.

Chairperson

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East Belfast Area Working Group

Thursday, 7th September, 2023

HYBRID MEETING OF EAST BELFAST AREA WORKING GROUP

Members present: Councillor Flynn (Chairperson);
Aldermen Lawlor and Rodgers;
Councillors Bell, Bower, R. Brooks, de Faoite,
P. Donnelly, D. Douglas, S. Douglas, Ferguson,
Long, Maghie, F. McAteer, McCormick, McMullan.

In attendance: Mr. D. Logan, Programme Delivery Manager;
Ms. S. Kalke, Client Manager;
Ms. L. Wilson, Client Manager;
Ms. K. Watters, Neighbourhood Integration Manager; and
Ms. E. McGoldrick, Democratic Services Officer.

Election of Chairperson

The Area Working Group noted that it was required to elect a Chairperson for the coming year.

Moved by Councillor Long,
Seconded by Councillor Ferguson and

Resolved – that Councillor Flynn be elected to serve as Chairperson to the East Belfast Area Working Group until the date of the Annual Meeting.

Apologies

Apologies were reported on behalf of Alderman Copeland and Councillors Hanvey and Smyth.

Minutes

The Working Group agreed that the minutes of the meeting of 30th March were an accurate record of proceedings.

At the request of the Chairperson, the Working Group agreed that future meetings would commence at 5.15pm.

Declarations of Interest

Councillor Ferguson declared an interest in item 4. Update on Physical Programmes, in that he was on the Board of Nettlefield Football Club and left the room whilst the item was under consideration.

Councillor D. Douglas declared an interest in item 4. Update on Physical Programmes, as his children played for Bloomfield Football Club and left the room whilst the item was under consideration.

Update on the Expansion of the Belfast Bikes Network

Ms. S. Kalke, Client Manager, provided an update on the Belfast Bikes scheme, reminding the Members that the contract had been operated by NSL continually since its inception in 2015, using bikes and supporting infrastructure from Nextbike by TIER, however, the contract was coming to an end in March 2024.

She advised that the scheme currently operated with 573 bikes, including those in reserve for new stands, and 56 docking stations and proceeded to provide an overview of the proposed expansion of the Belfast Bikes Network for East Belfast, highlighting the following:

- The new station at the Lisnasharragh Leisure Centre had been installed and funded by the Revitalisation Programme (DfC, DfI) and had been operational since July 2022. In addition, in June 2021, Members had agreed to proceed with an additional 15 docking stations and for £980,000 to be invested in the expansion proposal (£480,000 funding for Belfast Bikes expansion and £500,000 reallocated from public space programme);
- Expansion in the East area for Phase 4 2022/23 included the Castlereagh Road and the Upper Newtownards Road. In the previous East AWG in January 2023 the exact locations in those areas were agreed: Castlereagh Road at the entrance of the CCG and on the Upper Newtownards Road/ Astoria Gardens, subject to agreement with landowners and local businesses, and that the Upper Newtownards Road/Sandown Rd Carpark be the reserve option for the area if the approval for Astoria Gardens was not forthcoming;
- Castlereagh Road – completed and operational since 25th August 2023;
- Upper Newtownards Road – as an agreement with local businesses/landowners could not be secured, officers had contacted BCC's Off Street Car Park Manager regarding the agreed back-up option at the Council car park. As the drawing showed the loss of three car parking spaces, the car park team had refused the location of the Belfast Bikes docking station in this area (they expect a legal challenge if they suspend parking bays under the current Off Street Parking Order). Officers were currently exploring the potential for a docking station in the car park that would not reduce the number of car parking spaces; and
- Expansion for Phase 5 2023/24 included the Creagh Road and the Hollywood Road. Planning for this expansion was on hold as the current supplier/operator contract was coming to an end in March 2024.

In term of progressing a new contract, the Client Manager reported that NSL continued to operate the Belfast Bikes scheme until March 2024. Council staff were currently reviewing the scheme and an Expression of Interest (EOI) had been completed as a market testing exercise. This would be used to inform the next stage of the tendering process.

The Client Manager advised that officers were currently working on the tender documents for a new Belfast Bikes contract and she highlighted that some of the elements to

be considered included the introduction of e-bikes, working with social enterprises and charities, the transition period between the existing and the new contract to ensure no gap in operation, step by step mobilisation, expansion in the agreed areas and beyond and managed service model, in that the Council would still control locations and prices. She advised that, at this stage, this was not a definitive list.

The officer concluded by highlighting that the Expression of Interest exercise had shown strong interest from suitable, experienced bike share companies (including the current supplier/operator). The majority had indicated that they could operate a fully contracted managed service whereby the Council would pay a fixed annual fee for the scheme supply and operation (this was the current model).

During discussion, the Working Group raised concerns in relation to the refusal of the Upper Newtownards Road/Sandown Rd Carpark and the lengthy process from location agreement to installation. The Client Manager explained further the consultation and tender processes and highlighted that officers were aware of the risks involved with a new tender process and had appointed an expert to advise on such issues.

After discussion, the Working Group agreed to write to the Department for Infrastructure (DfI) to:

- suggest it brings forward legislation on the current Off-Street Parking Order to devolve through local councils;
- suggest a pilot scheme in relation to Bike docking stations in Council owned land, such as the proposed Sandown Road Carpark; and
- invite representatives from DfI to a meeting of the East Area Working Group to discuss the Bike Scheme and wider issues impacting the East of the city.

The Working Group also noted that the Client Manager would explore with the Off Street Car Parking Manager what the status of the changed car parking legislation was.

Update on Physical Programme

The Working Group considered the undernoted report:

“1. Introduction

The Council's Physical Programme covers projects under a range of funding streams including the Capital Programme, the Leisure Transformation Programme, the Local Investment Fund (LIF), the Belfast Investment Fund (BIF), Social Outcomes Fund (SOF) and the Neighbourhood Regeneration Fund (NRF); in addition, the programme covers projects that the Council is delivering on behalf of other agencies. This report outlines the status of projects under the Physical Programme.

2. Recommendations

Members are asked to note:

- **the physical programme update for East Belfast and the invitation from Cregagh Sports Club;**

- the details for the scheduled site visits for NRF Stage 2 Projects, and;
- the updates on the contribution to Newtownards Road plan and the visit to Sanctuary Theatre as requested by Members.

3. Local Investment Fund

LIF is a £9m fixed programme of capital investment in non-council neighbourhood assets, over two tranches: LIF 1 (2012-2015) - £5m total funding pot, allocated across each AWG areas; and LIF 2 (2015 -2019) - £4m allocation with the East being allocated £1.127m under LIF1 and £1.2m under LIF2.

Each LIF project proposal is taken through a Due Diligence process prior to any funding award. Table below outlines funding spend to date for each tranche, at key stages of the delivery process: 22 projects received In Principle support under LIF1 and LIF2, of which 19 have been completed; 1 project in delivery; 2 projects at due diligence stage.

LIF breakdown – East	LIF 1		LIF 2	
Stage/ Description	Projects	Amount/ Value (£)	Projects	Amount/ Value (£)
Number of Projects Completed	8 (80%)	£931,902	11 (92%)	£1,146,589
Number of Projects in Delivery			1 (8%)	£15,000
Number of Projects in Pre-construction				
Number of Projects at Initial Stage (Due Diligence)	2 (20%)	£100,000		
Total Number of Approved Projects	10	£1,031,902	12	£1,161,589

The table below provides an overview of progress and actions around the remaining live projects.

Ref	Project	Funding	Stage	Status	Action / Recommendation
ELIF30	Cregagh Sports Club	£70,000	Complete	Project completed (see Appendix 1). The organisation is continuing to seek partner funding to make improvements to the heating system.	Members are asked to note that the group has invited them to visit the completed project.
ELIF2-17	Lagan Village Youth and Community Association	£15,000	Complete	Project completed.	Continue engagement with the group re post monitoring.
ELIF29	Cycling Ireland	£70,000	Due Diligence	The group is exploring a phased approach. Due Diligence issues to be resolved. Internal discussions ongoing regarding wider site and tenure options.	Continue engagement with the group and key stakeholders.

ELIF31	Bloomfield FC, Clonduff FC, East Belfast FC and Glentoran Academy plus Tullycarnet, Cregagh Wanderers, Nettlefield Multi-Sports and Bredagh GAC – storage facilities	£65,000 (comprising £30k plus £35k reallocation)	Due Diligence	Some Due Diligence information still outstanding from groups. Will bring back to DD once all groups have supplied the required DD information. Engagement ongoing with City & Neighbourhood Services Dept on storage facilities on Council assets.	Continue engagement with the group and key stakeholders.
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4. **Belfast Investment Fund**

Members are reminded BIF is a £28m investment fund for regeneration, partnership projects, with a minimum £250,000 investment from Council. In East Belfast 9 projects have received an In-Principle funding commitment under BIF. There are 5 projects on the longer BIF list. Each of the 'In Principle' projects are taken through a 3-stage approval process, including a rigorous Due Diligence process before any Funding Agreement is approved and put in place. Table below provides a summary of BIF allocated projects i.e. project stage; project title; and the funding allocated.

Summary of BIF allocated projects:

East	Stage 3—Willowfield—£560k; H&W Welders—£2.37m; Strand—£1.8m; Bloomfield—£440k Stage 2— <i>Lagan Village Youth & Community—no commitment</i> Stage 1— <i>East Belfast Mission; Belmont Bowling Club; Bloomfield Presbyterian Church; St. John's Orangefield, Church of Ireland, Tullycarnet Community Support Services—no commitment / on long list</i>
Outer East	Stage 3 —TAGIT- £434k; Hanwood—£396k; Lisnasharragh Community Schools—£398k; Braniel—£390k; Castlereagh Presbyterian Church—£382k

The table below provides an overview of the remaining projects. Members are asked to note the actions and recommendations.

Ref	Project	Funding	Stage	Status	Action/ Recommendation
BIF12	Strand Arts Centre	£5,805,000 Comprising: LUF £4m BIF £1,550,000 HF £255,000	Stage 3 – procurement stage	Planning secured in August 2022. Funding has been secured from Heritage Fund (Development Phase) and Levelling Up Fund. An application to Heritage Fund (Delivery Phase) has been submitted with a response due in Sep 2023. Discussions with DfC on potential funding are also continuing. The project has progressed to RIBA Stage 4. Preparation for contractor procurement is underway with appointment expected by end of 2023.	Continue engagement with the group.
BIF13	Bloomfield Community Association	£715,009 Comprising £440,000 plus reallocations of £60,009 and £215,000	Stage 3 - Committed – In Principle	The updated cost estimate is £815,635 as of June 2023, resulting in a current funding deficit of £100k. BCA are actively exploring additional funding opportunities to meet the shortfall.	Continue engagement with the group.

Outer East BIF Projects

Ref	Project	Funding	Stage	Status	Action/ Recommendation
BIF25	Branial Church	£455,000 Comprising £390,000 plus £65,000 reallocation	Complete	Project completed. Base Branial launched on 22 June 2023.	Continue engagement with the group re post monitoring
BIF38	Castlereagh Presbyterian Church	£382,000	Stage 3 – Due Diligence	In August 2023 the congregation agreed to appoint The Presbyterian Church In Ireland Holding Trustee Company to hold congregational properties in trust. Due Diligence will now be carried out with new trustee. Due Diligence preparation underway. Procurement of design team undertaken.	Continued engagement with group and progress through Due Diligence.

5. Social Outcomes Fund

SOF is £4m ringfenced capital investment programme with a focus on local community tourism projects. There is one project under SOF for East Belfast - Eastside Visitor Centre – with an In-Principle funding commitment. Similar to BIF, all projects are subject to Due Diligence process prior to any funding award.

Project	SOF Award	Status and update
Eastside Visitor Centre <i>Link to UV project</i>	£700,000	<i>Business case stage.</i> Partner project with Urban Villages. The project proposal is for the extension of the existing visitor centre at C.S. Lewis Square. Status remains as reported previously - Final draft business case completed and remains with Executive Office.

6. Neighbourhood Regeneration Fund

The Neighbourhood Regeneration Fund is a £10m capital fund to help groups deliver capital projects that will make a real, long-term difference in their communities. The NRF Programme is currently at **Stage 2- Development Stage**. In line with the agreed process, the AWG made recommendations on which projects should move forward to **Stage 2 – Development Stage** and this was agreed by Strategic Policy and Resources Committee. The table below provides an overview of the projects that have progressed to **Stage 2- Development**.

East Belfast – NRF overview

East	Stage 2 - Eastside Container Hotel, Impact Belfast, Nevin Spence Centre (NSC) Visitor Experience, Portview Exchange - a makerspace in East Belfast <i>Stage 1 (Reserve) - Development of sporting hub at Wilgar Park, Hosford Community Homes: 335 Newtownards Road</i>
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East Belfast – NRF projects at Stage 2 - Development

Project name	Description	Status
Eastside Container Hotel	Development of 10 unique serviced tourist apartments overlooking the C.S. Lewis Square in east Belfast.	Business Case complete. Site visit for Members scheduled on 26 September.
Impact Belfast	Regeneration of the former church at 122-128 Ravenhill Road into a state-of-the-art social Impact Hub providing facilities for social impact organisations to work, collaborate, network and grow.	Business Case complete. Site visit for Members scheduled on 26 September.
Nevin Spence Centre Visitor Experience	Major overhaul of the NSC Visitor Experience, involving a new layout, full re-design, new exhibitions and integration of new augmented reality technology.	Business Case complete. Site visit for Members scheduled on 26 September.

Portview Exchange – a makerspace in East Belfast	Development of a state-of-the-art studio on the Newtownards Road comprising significant additional artist studio space as well as private rooms, workshops, test labs, a kiln and a retail shop frontage.	Linked to UV project. Business Case is awaited from Executive Office. Site visit for Members scheduled on 26 September.
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In June SP&R Committee received an update regarding NRF including the allocation model, outcome of *Stage 1- Application Stage*, updates on *Stage 2- Development Stage* which is underway and the updated programme timeline for delivery. Members also agreed to arrange site visits to Stage 2 projects for September. Site visits have now been arranged in conjunction with the groups and are detailed below. The AWG is asked to note the arrangements for the NRF site visits.

NRF Site visits arrangements:

Members are encouraged to attend any and all of these arranged visits and all of the Area Working Groups have now been provided with these details. The meeting point for all visits is City Hall and transport will be provided, returning to City Hall afterwards. Members are asked to RSVP as soon as possible.

Date	Time	Sites
Tues 5 Sept 2023 (complete)	9:30am – 12:30pm	South Site visits to three projects – Sólás New Build Project, Lagan Water Access Activity Hub, and the Redevelopment of Riddel's Warehouse project
Wed 6 Sept 2023 (complete)	1:30pm – 4:30pm	South Site visits to three projects – GVRT-Branching Out, Redevelopment of Former School of Music, and Market Heritage Hub project.
Wed 13 Sept 2023	9:30am – 12:30pm	North Site visits to three projects – AYE Youth and Community Hub, USEL-Green Growth & The Circular Economy, and Belfast Orange Hall Refurbishment project
Thurs 14 Sept 2023	1.30pm – 3.30pm	North Site visits to two projects – CCRF-Cliftonville Community Enterprise and SRG- St Joseph's Restoration project.
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Thurs 21 Sept 2023	9:30am - 12:30pm	West (Shankill) Site visits to three projects – Glencairn Community Project, The ACT Initiative Community Hub & Visitor Centre, and The Road
Tues 26 Sept 2023	9.30am – 1.30pm	East

		Site visits to four projects – EastSide Container Hotel, Portview Exchange, Impact Belfast and Nevin Spence Centre (NSC) Visitor Experience
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Members will also note that the outcome of the Stage 2 - development phase, preparations of business cases along with the detailed designs and projects costings are nearing completion. There will be a special AWG meeting to be held in October / November to consider the outcome of *Stage 2- Development* and recommend to SP&R Committee which projects are progressing to the next stage.

7. Capital Programme

The Capital Programme is the rolling programme of enhancing existing Council assets or building / buying new assets. Members are reminded of the 3-stage approval process in place for every project on council's Capital Programme, as agreed by SP&R Committee. The table below provides an update on current live projects in East Belfast. Members are asked to note the status and update.

East Belfast – Capital programme overview

Project	Status and update
LTP- Templemore- NLHF	Project completed and operational. Official opening held on 27 June 2023.
New Crematorium	<i>Stage 3 – Committed.</i> RIBA Stage 4 Technical Design is currently being progressed. Planning Approval received in June 2023. Tender process is underway. Alternative use for existing building is being explored currently.
Alleygating Phase 5 – City wide	<i>Stage 3 – Committed.</i> The consultation period was extended due to a low response rate and has now closed. The output is being reviewed prior to submission to Legal Services. If clearance is given to proceed, then Committee approval will be sought to advertise the notice of intention to install gates. If it is found that there is not enough support or evidence via this consultation then further consultation may be necessary.
Sydenham Greenway	<i>Stage 2- Uncommitted.</i> Business case to be worked up with DfI.
Shared Youth and Community Facility Inner East	<i>Stage 1- Emerging.</i> Link to Ballymacarrett Area Masterplan. Officers had been liaising with the Education Authority on a potential youth facility at the council owned Ballymacarrett site. Following budget cuts for the EA overall, officers have now written formally to EA to ask for confirmation of their interest in the proposed project and await a response.
Ballymacarrett Area Masterplan	<i>Stage 1- Emerging.</i> Link to the UV/DfI funded Ballymacarrett Walkway Environmental and Cycling Infrastructure Improvement project, now complete. See update above.

Cremated Remains Burial Plots	<i>Stage 1 – Emerging.</i> Agreed at SP&R in June 2023. Business case to be developed.
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8. Externally funded programmes

The Council is the delivery partner for a number of government departments on significant capital investment programmes, namely Social Investment Fund (SIF) and the Urban Villages Initiative (UV) funded by the Executive Office, and number of schemes with DfC. The following is an overview of projects within each programme relevant to East Belfast.

Social Investment Fund

Project	Status and update
Walkway Community Association	Project completed. This is the final Social Investment Fund capital project to be delivered by the Council.

Urban Villages Initiative

Project	Status and update
Pitt Park redevelopment <i>Council asset</i>	<i>Project underway.</i> This UV funded project is on a Council site and the Council is acting as the delivery partner. Contractor started on site in August 2023. Aiming to complete works in late Spring 2024. Ongoing community engagement information sessions are taking place.
Hosford Community Homes Inclusion Hub	<i>Letter of Offer stage.</i> Council is acting as Delivery Partner. Design team appointed. Proposed change of use Planning Application has been submitted and consultation is ongoing with statutory consultees. The procurement process is underway.
Pop EastSide- Landmark East <i>Link to SOF project 'Eastside Visitor Centre' and NRF 'Eastside Container Hotel'</i>	<i>Business case stage.</i> Partner project with Urban Villages. The project proposal is for the extension of the existing visitor centre at C.S. Lewis Square. Status remains as reported previously - Final draft business case completed and remains with Executive Office.
Titanic People Exhibition	<i>Business case stage.</i> Work is ongoing to review design options with consideration being given to building safety and project outcome measures. DfC funding in the sum of £600,000 has been committed together with UV funding in the sum of £600,000. UV have finalised the business case. The design team has been re-engaged and started design process.
Portview Exchange <i>Link to NRF 'Portview Exchange'</i>	<i>Feasibility stage.</i> Emerging project at feasibility stage. Business case progressing. Procurement of design team underway. Application to NRF has moved to Stage 2.

DfC and DfI funded projects

Below is the status update on project funded by Department for Infrastructure and the Department for Communities in East Belfast.

DfI and DfC – East Belfast projects overview

Project	Status and update
Lagan Village Youth and Community Centre	Project completed. As above.
Covered cycle stands Phase 2 –East	<i>Via DfI Active Travel Enablers Blue and Green Infrastructure Fund</i> <ul style="list-style-type: none">– Avoniel Leisure Centre - completed.– Lisnasharragh Leisure Centre - completed
Expansion of Belfast Bikes Network - East	<i>Via Revitalisation Programme (DfC, DfI)</i> Further stations are also under development via the Council funded scheme. A separate update report being presented at this AWG.

EB Northern Ireland Ltd (Landfill Communities Fund)

One project is receiving capital funding via EBNI in East Belfast:

Project	Status and update
Cherryvale Playing Fields Improvements Pitch 1	The project involves erection of catch nets, spectator fencing and path on one boundary of Pitch 1 at Cherryvale Playing Fields. The pitch is used for Gaelic football, camogie and hurling. It is anticipated that the contractor will begin site set-up in the week commencing 11 September with works anticipated to begin the following week.

Newtownards Road 2030 update

Members will recall that in January 2023 they agreed to a request from Eastside Partnership for the Council to contribute to the creation of a new development proposal for the Newtownards Road 2030. The planning workshops have now started and attended by representatives from different sectors across East Belfast. The Local Action Group was introduced regarding the initiatives, and discussed the issues, challenges and opportunities for Newtownards Road. This activity is contributing to the creation of the Newtownards Road plan and is led by Eastside Partnership together with the consultants, utilising the Living High Streets – Craft Kit. This is a new approach to placemaking that engages local communities in working together on all aspects of their village, town or city. There are 6 workshops scheduled from July-December 2023 with the final report envisaged to be completed by December 2023. Members will be updated on the outcome of this initiative.

Sanctuary Theatre update

In March 2023 the AWG received a request from the Sanctuary Theatre and it was agreed that the Property & Projects Department

would undertake a visit and report back to Members. This site visit has now taken place and Members are updated as follows:

- The Bright Umbrella Drama Company (BUDCo) is a professional theatre company and registered charity affiliated to Equity, the Actor's Union. The group lease the old Mountpottinger Church building which is now renamed 'The Sanctuary Theatre'.
- The Sanctuary Theatre is located on the corner of Castlereagh Street and Albertbridge Road in East Belfast where plays, concerts and events are delivered. The church sits directly on an interface area dividing the Loyalist Mount and the Nationalist Short Strand areas of East Belfast.
- The company aims are:
 - To construct a modern arts and theatre facility for East Belfast
 - To help encourage a sense of community pride
 - To act as a catalyst for renewal and renovation in the wider area
 - To provide a focus for arts based cross community and good relations projects
- Short Term Objective - BUDCo require immediate funding to repair the dry rot so that it does not spread throughout the building and to reduce additional costs to the larger project. The estimated cost for the repair work is £30,000 including repairs, new ceiling, replacement roof and deck elements.
- Long Term Objective - BUDCo main goal is to renovate the church and turn it into a modern arts and theatre centre for East Belfast while retaining the historical and heritage elements of the building. Some of the main objectives are to construct a state of the art theatre auditorium seating around 150 people, a modern café bar which doubles as a smaller performance area, and a permanent exhibition detailing the history of the church and area. The aim is for construction work to start in January 2025 with the new facility opening in January 2026. Estimates from the group's architects put the capital works at £1.87m and £735,000 required in additional revenue costs for the project's first 3 years.

Following the site visit, BUDCo submitted two applications to potential funders for the repair works. Decisions are awaited."

The Programme Delivery Manager highlighted that the Strand Arts Centre (BIF12) had now been granted the delivery phase funding from the Lottery Heritage Fund.

During discussion, Ms. L. Wilson, Client Manager, explained further the Storage Facilities project (ELIF31) and the work that was being undertaken with City Neighbourhood Services and Legal Services to progress the 2 batches of container units through the due diligence process. In response to a Member's proposal to release £8k of the agreed £65k

funding to expedite the new toilet facilities at the Cregagh Wanderers Container, the Programme Delivery Manager advised that this would be explored with Legal Services, subject to the parameters of the Local Investment Fund.

In relation to the Sydenham Greenway Capital Project, the Working Group agreed to write to the Department of Infrastructure to request a meeting with all stakeholders, such as the other relevant Council's and EastSide Greenways, to learn from the Connswater Greenway model, to progress the Business Case.

During further discussion, the Working Group noted the need for prepared and viable projects to be on a reserve list for each of the various funding streams.

In addition, one Member suggested the necessity to update the Braniel Community Centre and the option for this to be placed on the reserve list under the Capital Programme. The Working Group agreed that the Physical Programmes Department would undertake a visit and report back to the Area Working Group.

After discussion, the Working Group:

- noted the physical programme update for East Belfast and the invitation from Cregagh Sports Club;
- noted the details for the scheduled site visits for NRF Stage 2 Projects;
- noted the updates on the contribution to Newtownards Road plan and the visit to Sanctuary Theatre as requested by Members;
- agreed that officers would explore the potential to release £8k of the agreed £65k funding to expedite the new toilet facilities at the Cregagh Wanderers Container (under ELIF31) with Legal Services, subject to the parameters of the Local Investment Fund;
- agreed to write to the Department of Infrastructure to request a meeting with all stakeholders in relation to the Sydenham Greenway; and
- agreed that the Physical Programmes Department would undertake a visit to the Braniel Community Centre and report back to the Area Working Group.

Correspondence from Dundela FC

The Working Group granted approval for representatives of Dundela Football Club to attend a future meeting to provide an update on their project to upgrade the grounds.

The Larder

Following a request from the Chairperson, on behalf of Councillor Smyth, the Working Group agreed to visit with representatives of the Larder to discuss their future plans.

Date of Next Meeting

The Working Group noted that the next meeting had been scheduled for Thursday, 30th November at 5.15pm.

Chairperson

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Subject:	Belfast City Council Statement of Accounts 2022/23
Date:	22 September 2023
Reporting Officer:	Trevor Wallace, Director of Finance
Contact Officer:	Helen Lyons, Corporate Finance Manager

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	The purpose of this report is to present to the Strategic Policy and Resources Committee, the Statement of Accounts of the Council, including the Annual Governance Statement, for the period ending 31 March 2023.
1.2	The Statement of Accounts are an important element of the council's overall corporate governance framework as they provide assurance to Members and ratepayers on the stewardship of the council's finances and its financial position.
1.3	The Statement of Accounts for the year ended 31 March 2023, as attached, have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 based on International Financial Reporting Standards and the Department for Communities Accounts Direction, Circular LG 07/23 dated 31 January 2023 and 10 February 2023.

1.4	The Chief Executive in his role as Chief Financial Officer can confirm that the Statement of Accounts for the year ended 31 March 2023 has been prepared in the form directed by the Department for Communities and in his opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.
2.0	Recommendations
2.1	<p>The Committee is asked to:</p> <ul style="list-style-type: none"> i. approve the Council's Statement of Accounts and incorporated Annual Governance Statement for the year ended 31 March 2023, and ii. agree that this paper should not be subject to call-in (as indicated above) because it would cause an unreasonable delay which would be prejudicial to the Council's and the public's interests given that the statement of accounts must be published by 30 September 2023.
3.0	Main report
	<u>Key Issues</u>
	Normal Approval Process
3.1	The Committee will be aware that the normal approval process allows for the Statement of Accounts to be presented to the Audit and Risk Panel to allow them to review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the council prior to this report going to the Strategic Policy and Resources Committee.
3.2	<p>The Audit and Risk Panel was presented with the Statement of Accounts at the meeting on 12th September and a verbal update on the status of the audit and the draft Report to those charged with Governance (RTTCWG) for 2022/23 was provided at this meeting by Northern Ireland Audit Office (NIAO). The draft RTTCWG will be circulated to the Audit and Risk panel members for consideration when issued by NIAO. NIAO have indicated that there are currently no issues, however the audit is still ongoing.</p> <p>The Panel reviewed the annual Statement of Accounts and, subject to receipt of the RTTCWG, did not identify any concerns arising from the Statement of Accounts that needed to be brought to the attention of the Strategic Policy and Resources Committee.</p>
	Audit Opinion
3.2	It is the Local government Auditors' opinion that:

	<ul style="list-style-type: none"> the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23, of the financial position of Belfast City Council as at 31 March 2023 and its income and expenditure for the year then ended; and the statement of accounts have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and the Department for Communities directions issued thereunder; and the part of the Remuneration Report to be audited has been properly prepared in accordance with the Department for Communities directions made under the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015; and the information given in the Narrative Report for the financial year ended 31 March 2023 is consistent with the financial statements. 																						
	Reserves																						
3.3	<p>General Fund</p> <p>The credit balance on the General Fund has decreased to £58.8m (of which £44.8m relates to specified reserves). The movement on the reserves balance is summarised in Table 1 below:</p> <p>Table 1: Summary of Reserves Position</p> <table> <tr> <td>Opening Balance</td><td>£62.2m</td></tr> <tr> <td></td><td></td></tr> <tr> <td>In year movement in reserves</td><td><u>£3.4 m</u></td></tr> <tr> <td></td><td></td></tr> <tr> <td>Closing Balance</td><td>£58.8m</td></tr> <tr> <td></td><td></td></tr> <tr> <td>Specified Reserves at year end</td><td><u>£44.8m</u></td></tr> <tr> <td></td><td></td></tr> <tr> <td>Balance Available</td><td><u>£14 m</u></td></tr> <tr> <td></td><td></td></tr> <tr> <td></td><td></td></tr> </table>	Opening Balance	£62.2m			In year movement in reserves	<u>£3.4 m</u>			Closing Balance	£58.8m			Specified Reserves at year end	<u>£44.8m</u>			Balance Available	<u>£14 m</u>				
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Balance Available	<u>£14 m</u>																						
3.4	<p>Capital Fund £15,096,990</p> <p>The Capital Fund is made up of:</p> <ul style="list-style-type: none"> Belfast Investment Fund (£4,638,532) -created to support key partnership projects to regenerate Belfast and help lever substantial funds from other sources Local Investment Fund (£579,545) to fund smaller local regeneration projects City Centre Investment Fund (£8,237,263) to support the Belfast City Centre Regeneration Investment Plans 																						

	<ul style="list-style-type: none">• Social Outcomes Fund (£1,641,650) to support City Centre projects which might not generate a direct financial return but would enhance the overall City Centre offer and support the attraction of investment.															
3.5	<p>Neighbourhood Regeneration Fund £10,000,000</p> <p>This fund is to support neighbourhood regeneration and tourism projects in local neighbourhoods.</p>															
3.6	<p>Leisure Mobilisation Fund £611,877</p> <p>This fund is to support the Leisure Transformation Programme and will cover programme level costs including communications, engagement and procurement costs.</p>															
3.7	<p>Capital Receipts Reserve £642,458</p> <p>These are capital receipts which have originated primarily from the sale of assets and which have not yet been used to finance capital expenditure.</p>															
3.8	<p>Other Fund Balances and Reserves £2,620,360</p> <p>This relates to the Election Reserve (£913,390) which has been set up to smooth the cost of running council elections, the BWUH Subvention Fund (£909,283) to support national and international organisations in bringing their conferences to Belfast and the BWUH Sinking Fund (£797,687) to support planned maintenance and future capital works at the new exhibition centre.</p>															
3.9	<p>Debt</p> <p>The overall level of trade debtors had decreased this year from £7.1m at 31 March 2022 to £4.3m at 31 March 2023, mainly due to resuming debt management activity to pre-pandemic levels. An analysis of trade debtors, inclusive of VAT, for the last two years is shown below:</p> <p>Table 2: Analysis of Trade Debtors</p> <table><tr><td></td><td>31 March 2023</td><td>31 March 2022</td></tr><tr><td>Less than three months</td><td>£3,129,548</td><td>£5,450,710</td></tr><tr><td>Three to one year</td><td>£482,337</td><td>£1,070,718</td></tr><tr><td>More than one year</td><td>£720,939</td><td>£553,310</td></tr><tr><td>Total</td><td>£4,332,824</td><td>£7,074,738</td></tr></table>		31 March 2023	31 March 2022	Less than three months	£3,129,548	£5,450,710	Three to one year	£482,337	£1,070,718	More than one year	£720,939	£553,310	Total	£4,332,824	£7,074,738
	31 March 2023	31 March 2022														
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Total	£4,332,824	£7,074,738														
3.10	<p>Creditors</p> <p>The Department for Communities has set councils a target of paying invoices within 30 days. During the year the council paid 86,459 invoices totalling £180,029,594.</p>															
	<p>The average time taken to pay creditor invoices was 17 days for the year ended 31 March 2023. The Council paid 70,303 invoices within 10 days, 79,378 invoices within 30 days, and</p>															

	7,081 invoices outside of 30 days. The council endeavours to process invoices as quickly as possible and has an improvement plan to support this process.
3.11	<p>Annual Governance Statement (AGS)</p> <p>The Statement of Accounts include the Annual Governance Statement (AGS) for the year 2022/23, which has been prepared in line with the Accounts Directive provided by the Department for Communities, NIAO guidance and is consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government'. Specifically the AGS sets out:</p> <ul style="list-style-type: none"> • scope of responsibility • the purpose of the governance framework • the governance framework in place • review of effectiveness • update on the significant governance issues declared last year • significant governance issues for current year
3.12	The AGS is approved by the Chair of the Strategic Policy and Resources committee and the Chief Executive. It is subject to review by the LGA (NIAO) as part of their annual audit.
3.13	<p><u>Financial & Resource Implications</u></p> <p>None</p>
3.14	<p><u>Equality or Good Relations Implications/Rural Needs Assessment</u></p> <p>None</p>
4.0	Appendices – Documents Attached
	Appendix 1 - Detailed Statement of Accounts titled "Belfast City Council Statement of Accounts 2023"

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Belfast City Council

Statement of Accounts 2023



**Belfast
City Council**

BELFAST CITY COUNCIL
Statement of Accounts
For the year ended 31 March 2023

Contents	Page
Narrative Report	2
Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement of Accounts	15
Governance Statement	16
Remuneration Report	29
Certificate of the Chief Financial Officer & Council Approval of Statement of Accounts	34
Independent Auditor's Report to the Members of Belfast City Council	35
Movement in Reserves Statement	42
Comprehensive Income and Expenditure Statement	43
Balance Sheet	44
Cash Flow Statement	45
Notes to the Financial Statements	46
Group Financial Statements	100
Notes to the Group Financial Statements	104

Narrative Report

Introduction

Organisational overview and external environment

Belfast City Council remains the largest of Northern Ireland's 11 local authorities, serving a population of 345,420 residents, as well as the thousands of people who travel to the city to work, study and visit each day.



With a net budgeted expenditure of £178.9m in 2022/23, Belfast City Council's 2,278 employees, led by 60 councillors across 10 electoral areas, carry out six principal roles:

- i. a civic leadership role to ensure a better quality of life for our citizens;
- ii. provision of a number of services and facilities including planning, parks and leisure, refuse and recycling and community services;
- iii. promoting the arts, tourism, community and economic development;
- iv. regulating and licensing activities relating to environmental health, consumer protection, building and public safety;
- v. a representative role on a number of bodies and boards, including education and health; and
- vi. a consultative role in relation to functions conducted by other government bodies and agencies on issues such as planning, water, roads and housing.

With our role in leading community planning in Belfast we have published the Belfast Agenda, outlining our priorities for the City which will require collaboration with key partners to ensure delivery of these ambitions for the City.

The key services delivered by the Council are outlined below under our Operational Model and the key objectives of the Council are outlined below under Strategic Performance. The key deliverables for year ended 31 March 2023 reflect the priorities articulated by local people and relate to the council's functions as both a civic leader and service provider.

Operational Model

Each year, the Council must ensure it has the resources it needs to deliver services to the standard expected by its ratepayers. Budget plans are submitted to the relevant committees for approval regarding what the Council hopes to do and how much it will cost. This helps the Council understand how much money is required and, taking account of other sources of income, what 'rate' needs to be set for the city to raise the required money.

Throughout the year the Council reports to the relevant committees on the financial performance against agreed budget for each committee. The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis (Note 2) and the Movement in Reserves Statement.

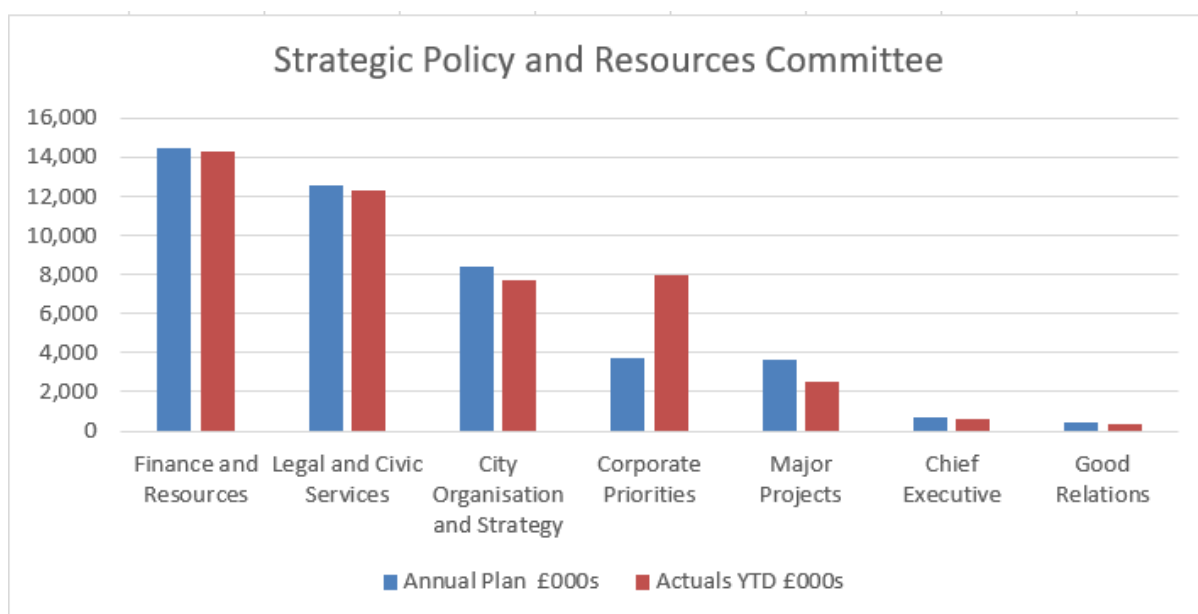
The majority of the variance between budget and actual expenditure is disclosed in the Expenditure and Funding Analysis and is mainly due to accounting adjustments that are required for the purposes of preparing the financial statements, such as depreciation and impairments, fair value adjustments on investment properties and IAS 19 accounting adjustments. There are also variances due to reclassification of income and expenditure to other income and expenditure for financial accounting purposes such as rental and financing activities.

Each committee is responsible for the delivery of key services to the Council and the main services included in each committee is as follows:

Strategic Policy and Resources Committee

This committee is responsible for setting the strategic direction of the Council through the development of its Corporate Plan and other key corporate and cross cutting strategies and policies. The net expenditure of this committee includes Legal and Civic Services, Finance and Resources, City Organisation Structure and Major Projects and Corporate Priorities with Human Resources and Good Relations. The total net expenditure budget for this committee for these services in 2022/23 was £47.2m, with actual net expenditure for the year amounting to £49.0m.

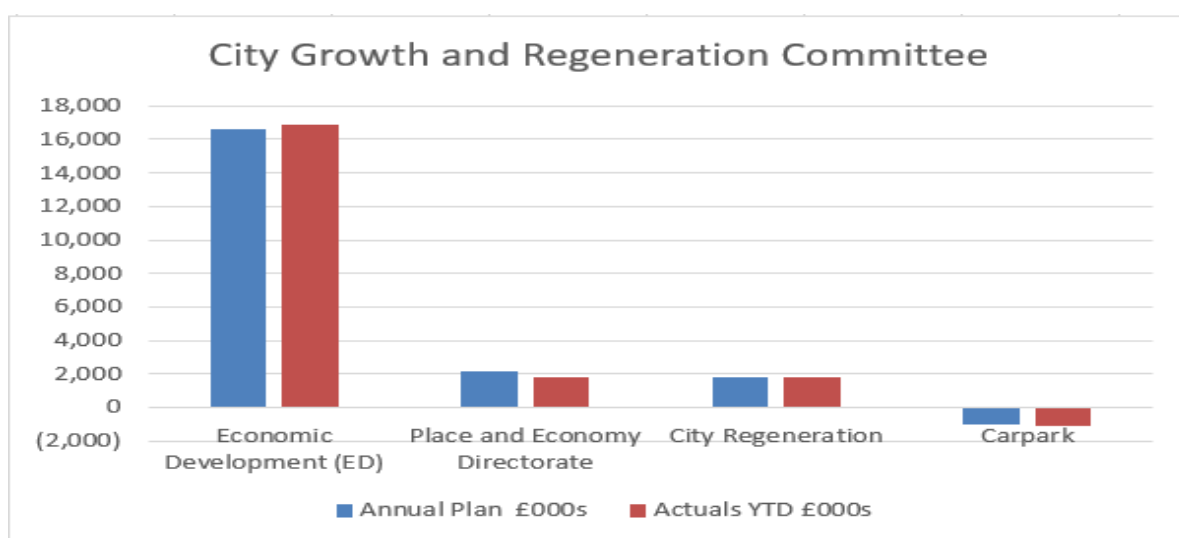
The graph below outlines the services delivered within this committee and performance against budget. These amounts do not include the accounting adjustments that are required to be included in the net expenditure for this committee in the Comprehensive Income and Expenditure Account. The net expenditure of £64.6m reported in the Comprehensive Income and Expenditure Statement for this Committee includes the accounting adjustments that are required for preparing the financial statements.



City Growth and Regeneration Committee

This committee is responsible for the development and implementation of strategies, policies, programmes and projects directed to the regeneration and growth of the City in the context of outcomes agreed in the Community and Corporate plans and other corporate strategies. The net expenditure of the committee includes Economic Initiatives and City Regeneration, City Events and Venues including Off-Street Car Parking, Place and Economy Directorate, Parks Estates and Zoo. The total budget for net expenditure for this committee for these services was £19.6m and actual net expenditure was £19.4m

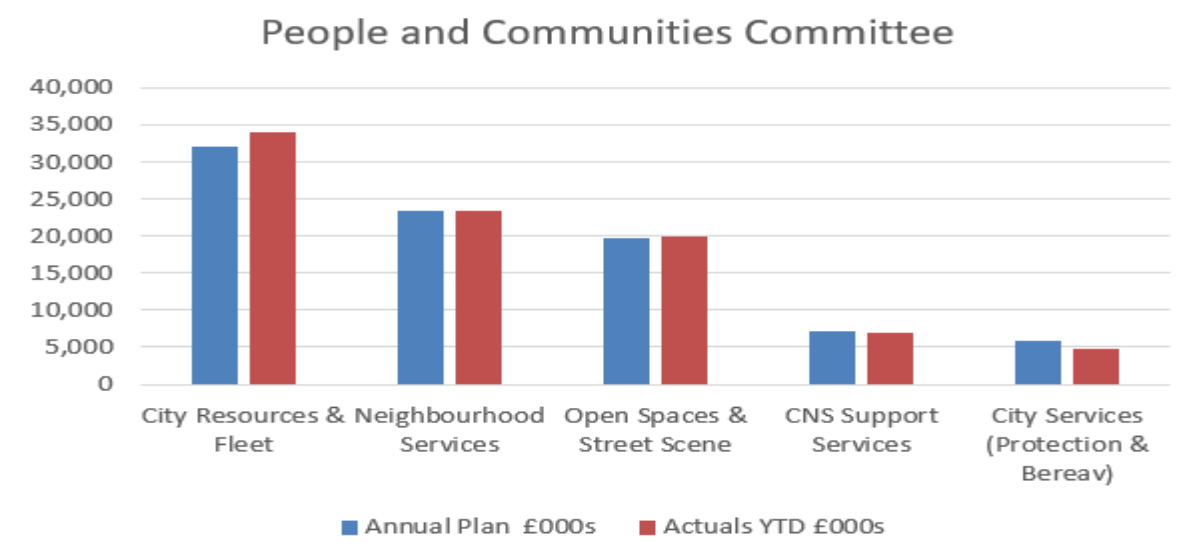
The graph below outlines the services delivered within this committee and performance against budget. These amounts do not include the accounting adjustments that are required to be included in the net expenditure for this committee in the Comprehensive Income and Expenditure Account. The net expenditure of £27.6m for this Committee reported in the Comprehensive Income and Expenditure Statement includes the accounting adjustments that are required for preparing the financial statements.



People and Communities Committee

This committee is responsible for the development and implementation of strategies, policies, programmes and projects aimed at improving life at a local level in the context of the outcomes agreed in the community and corporate plans and other corporate strategies. The net expenditure of the committee includes Cleansing, Waste Management and Vehicles, Parks, Cemeteries and Leisure Centres, Environmental Health, Neighbourhood and Development and Community Services. The total budget for net expenditure for this committee for these services was £88.3m and actual net expenditure was £89.0m.

The graph below outlines the services delivered within this committee and performance against budget. These amounts do not include the accounting adjustments that are required to be included in the net expenditure for each committee in the Comprehensive Income and Expenditure Account. The net expenditure of £112m for this Committee reported in the Comprehensive Income and Expenditure Statement includes the accounting adjustments that are required for preparing the financial statements.



Planning and Licensing Committee

These two committees are responsible for delivery of all of the Council's planning functions and policy and legislation in relation to licensing issues. The net expenditure includes Planning and Building Control services. The total budget for net expenditure for this committee for these services was £1.6m and actual net expenditure was £1.1m.

The graph below outlines the services delivered within this committee and performance against budget. These amounts do not include the accounting adjustments that are required to be included in the net expenditure for each committee in the Comprehensive Income and Expenditure Account. The net expenditure of £3.9m for this Committee reported in the Comprehensive Income and Expenditure Statement includes the accounting adjustments that are required for preparing the financial statements.



Further information regarding the variances between budgeted (planned) and actual expenditure is included in the individual committee reporting for 2022/23. Total net expenditure budget of £178.9m includes the above committees budgets totalling £156.7m and the capital financing budget of £22.3m.

Cost of Living Crisis

The Covid-19 pandemic continued to have an impact on the Council in 2022/23, however, the cost of living crisis that developed during 2022/23 has had as big an impact and will extend into the 2023/24 financial year. Additional cost pressures as a result of rising inflation impacted on pay negotiations and increased demands for financial help from communities. Furthermore, supply chain issues impacted on capital programme delivery.

The Council reset its Medium Term Financial Plan (MTFP) in recognition of the impact of higher inflation and the Council's strategic objectives.

Financial Impact

The Council incurred substantial cost pressures across many of its services. Due to the Council's reliance on fees and charges, rates income and consequently its exposure to the economic cycle, the Council has sought in recent years to build up the General Fund balance to ensure the Council is financially resilient in a recession.

The five step Finance Strategy the Council implemented in 2020/21 to mitigate the risk of a potential deficit was extended into 2021/22 and reviewed on a quarterly basis. The five steps were to:

1. Secure Financial Support from Central Government
2. Balance the deficit as far as possible through in year savings
3. Use of Balance Sheet Funds
4. Use of Specified Reserves
5. Use of General Reserves

Having set up a specified reserve to deal with Covid pressures, this reserve along with strict vacancy control measures and stringent expenditure controls meant the Council did not need to use steps 3-5 in order to balance the budget for the 2022/23 financing year.

Moving forward

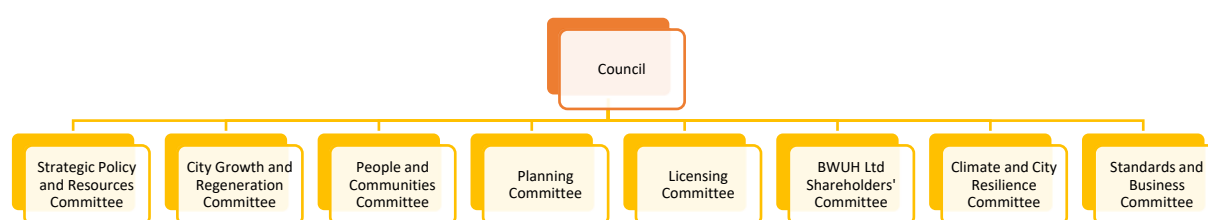
Belfast City Council's financial planning processes take on greater importance given the current economic climate and the local government elections in 2023.

It is critical that the Council has adequate financial resources in place to fund its future requirements, ambitions and priorities regarding waste management, climate, innovation, and capital investment. In addition, the Council is cognisant of the current economic backdrop and the impact this will have on future pay negotiations as well as other cost implications.

Work is now underway for capital programme planning over a longer timeframe. Thematic sessions have been held exploring capital requirements in line with the refreshed Belfast Agenda priorities. The information gathered, along with an assessment of other financial factors, will enable the production of a new medium term financial plan.

Governance

The work of Belfast City Council is overseen by the committee structure outlined below and detailed further in our Governance Statement on pages 16 - 28. This Annual Governance Statement for 2022/23 highlights the Council's governance arrangements during the year and how significant governance issues are being addressed and actions implemented. A programme management framework is in place to manage both revenue and capital streams of activity for the Council. Directors and Members have oversight in accordance with the terms of reference for the relevant Committee as well as finance reports covering all aspects of Council expenditure being presented to Committee on a quarterly basis. The Committee structure, which is based on the full council and eight standing committees, is illustrated and described below.



Strategic Performance

The strategic performance of the Council is incorporated in the Belfast City Council's Corporate Plan 2020-24. The Belfast Agenda is published on the Council's website and outlines the Council's ambitions for the City by 2035 as well as the immediate priorities for:

- Growing an inclusive economy
- Living here
- City Development
- Working and learning
- Resilience and sustainability

The Council outlines its priorities within the Corporate Plan 2020-24 which was agreed in March 2020 just before the Covid-19 pandemic. These priorities cascade from the longer term outcomes identified in the Council's Community Plan (Belfast Agenda). These priorities are based upon extensive external and internal analysis, including key socio-economic data, analysis of the plans and strategies impacting the city and its communities, performance information and political engagement.

A Corporate Annual Delivery plan reflects the in-year deliverables against the priorities agreed as part of the four-year corporate plan, plus some additional priorities that have arisen in response to the pandemic.

In September 2020, the Council published the "Belfast: Our Recovery" document that set out the areas it needed to focus on in the short term during the pandemic, and looking forward, what is needed to build and lay the foundations for sustained recovery.

The Council's 2022-23 improvement plan, continues to build on this with the improvement objectives focusing on the City & Digital Innovation, Services, Communities, Economy and Environment.

The five improvement objectives are:

1. We will continue to support our city to recover and innovate in a safe, inclusive and sustainable way
2. We will continue to adapt and improve our services
3. We will work to support our communities, helping them to become stronger, healthier and more resilient
4. We will work collaboratively to support businesses, jobs and inclusive growth
5. We will champion climate action; protect the environment and improve the sustainability of Belfast

An annual performance assessment of progress against these objectives is contained within the Corporate Performance Assessment Report to include details of the Council's performance against statutory performance indicators set by the Department for Communities.

Financial Statements

The Council's financial performance for the year ended 31st March 2023 is as set out in the Comprehensive Income and Expenditure Statement and its financial position is as set out in the Balance Sheet and Cash Flow Statement.

These financial statements have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom for the year ended 31st March 2023 (the Code) and the Department for Communities Accounts Direction, Circular LG 07/23. It is the purpose of this foreword to explain, in an easily understandable way, the financial facts in relation to the Council.

This Statement of Accounts explains Belfast City Council's finances during the financial year 2022/23 and its financial position at the end of that year. It follows approved accounting standards and is necessarily technical in parts.

The annual accounts for 2022/23 have been prepared on the assumption that the Council will continue in existence for the foreseeable future.

Group Accounts

The Code requires Local Authorities to consider all their interests and to prepare a full set of group financial statements where they have material interests in subsidiaries, associates or joint ventures. Belfast City Council have prepared group financial statements for the financial year ended 31 March 2023 to include Belfast Waterfront and Ulster Hall Limited (BWUH) and Belfast City Council's contribution to Beltel LLP in relation to the redevelopment of the Belfast Telegraph Building. The results of Beltel LLP are included in the group financial statements. The results of Belfast Gasworks Management Co Ltd for the year ended 31 March 2023 are not deemed material to Belfast City Council accounts and as such are not included in the group financial statements.

The Movement in Reserves Statement

This statement, as set out on page 42, shows the movement in the year on the different reserves held by the Council, analysed into 'usable reserves' (i.e. those that can be applied to fund expenditure or reduce local taxation) and unusable reserves. The 'Surplus or (Deficit) on the Provision of Services' line shows the true economic cost of providing the Council's services, more details of which are shown in the Comprehensive Income and Expenditure Statement (CIES). These are different from the statutory amounts required to be charged to the General Fund Balance for Local Tax purposes. The 'Net Increase/Decrease before transfers to Earmarked Reserves' line shows the statutory General Fund Balance before any discretionary transfers to or from earmarked reserves undertaken by the Council.

The group Movement in Reserves Statement on page 100, includes the reserves of BWUH Ltd, contributing to an increase of £13.1k on the Group General Fund.

The Comprehensive Income and Expenditure Statement

This statement, as set out on page 43, shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

The group Comprehensive Income and Expenditure Statement on page 101, includes the consolidated income and expenditure of BWUH Ltd.

The Balance Sheet

The Balance Sheet, as set out on page 44, shows the value as at the Balance Sheet date of the Council's assets and liabilities. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Authority. Reserves are reported in two categories:

- The first category of reserves are *usable reserves*, i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use (for example the Capital Receipts Reserve that may only be used to fund capital expenditure or repay debt).
- The second category of reserves are *unusable reserves* i.e. those that the authority is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis and funding basis under regulations'.

The group Balance Sheet on page 102, includes relevant balances for BWUH Ltd and Beltel LLP.

The Cash Flow Statement

The Cash Flow Statement, as set out on page 45, shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

The group Cash Flow Statement on page 103, includes the cash and cash equivalents of BWUH Ltd, Gas Pension Fund and the Council's interests in Beltel LLP.

Expenditure and Funding Analysis

The resourcing of the Council's activities is outlined in the Annual Report, demonstrating the funding available and what services this funding provided for 2022/23.

The objective of the Expenditure and Funding Analysis is to demonstrate to ratepayers how the funding available to the Council (i.e. government grants, rates, fees and charges) for the year has been used in providing services in comparison with those resources consumed or earned by the Council in accordance with generally accepted accounting practices. The main services provided under each committee are summarised in this note and performance against budget is summarised in the Narrative Report. The main variances from the results as reported in the Narrative Report will arise due to the accounting cost of providing services in accordance with generally accepted accounting practices, such as depreciation charges and IAS 19 pension adjustments which are not funded from taxation. These charges are summarised per committee in Note 2a and Note 2b.

The Expenditure and Funding Analysis also shows how this expenditure is allocated for decision-making purposes between the Council's committees. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

Financial Performance

For the year ended 31 March 2023, the Council decreased its General Fund to £58.8m. The Budget plans form part of the Revenue Estimates and in 2022/23 the total net expenditure budget for the Council was set at £178.9m.

The Council reported £2.0m over spend on service delivery at the year end. Performance against budget for each of the Committees is continuously monitored throughout the year. This performance is reported to the Strategic Policy and Resources Committee on a quarterly basis as agreed at Strategic Policy and Resources on 19th February 2021. The overall position for the year ended 31 March 2023 is mainly due to unbudgeted staff costs. These included cost of living payments and higher than anticipated payraises for council staff.

The Cost of Services on Continuing Operations of £208.3m as reported in the Comprehensive Income and Expenditure Statement, also includes the accounting cost of providing services in addition to the amount to be funded from taxation. The total net expenditure reported in

the Comprehensive Income and Expenditure Statement is £22.4m (net deficit on the provision of services).

Borrowings

For the 2022/23 year the Council has an authorised borrowing limit of £147m. This is based on the Council's forecast capital expenditure plans over the medium to long term. In conjunction with the Council's Capital Financing Requirement of £129m, this ensures that the Council only borrows for capital purposes. During the year, the Council repaid external loans of £5m with Department of Finance. At 31 March 2023, the total amount outstanding on external loans was £44m.

Capital Expenditure

Expenditure on capital projects during the year amounted to £23.2m. The most significant expenditure was on: Templemore Leisure Centre £5m; Marrowbone Park £2.5m; Fleet Replacement Programme 2022/23 £2.2m; Forth Meadow and Springfield Shared Spaces £2.2m and Belfast Story Site £2m.

Strategy and Resource allocation

The impact of Covid-19 has continued in 2022/23 to impact on the ability to fully recover services. For 2022/23 the Councils' underpinning financial management strategy was committed to:

- Keeping the district rate increase to a minimum
- Delivering efficiency savings
- Sustaining capital investment priorities
- Supporting the Belfast Agenda

When setting the district rate for 2023/24 consideration was given to the following key financial factors for the Council:

- The cost of living crisis. - at the time of rate setting, utility costs including gas and electricity were volatile and difficult to predict. The 2023/24 nationally agreed pay award was not agreed and inflation was over 10%. An inflationary uplift of 9% was applied to all contracts, reflecting inflation forecasts in the November 2022 Bank of England Monetary Policy Report.
- External income – rate base volatility is a key financial risk for the Council as rate income accounts for almost 80% of budgeted external income. Pressure on domestic and business ratepayers resulting from the cost of living crisis adds further risk to rate income. Members agreed to explore income generation opportunities in a number of areas including fees and charges review, service reviews, sponsorship opportunities and compliance with the Corporate Pricing Framework to increase external sources of income in future years.
- Existing commitments – these include previously agreed rate increases to support priorities including the Cultural Strategy and the City Deal. All City Deals require the councils to make a financial contribution to the delivery of their own capital projects, such as the City's Visitor Attraction and Members agreed to include rate supported funding to help build the City Deal fund for Belfast.

- Growth Proposals – departments were asked to fund growth proposals through the prioritisation and realignment of their own existing budgets. However Members did support proposals totalling £4.3m for Neighbourhoods Taskforce, City Centre Taskforce, Crematorium Structural Review, Pay and Grading Review and Capacity and Revenue Grants

As part of the rate setting process a strategy was agreed to minimise the District Rate increase for 23/24 which included:

- The continued application of enhanced expenditure and vacancy controls to target in year savings
- a targeted underspend in the Capital Financing Budget from slippages in capital schemes;
- the temporary diversion of the City Deal recurrent budget for one year only as it will be required in 2024/25 to finance the Belfast Stories project;
- the temporary realignment of part of the Belfast Investment Fund (BIF) recurrent budget. Delays in projects getting on the ground mean that not all of the recurrent funding will be needed in 2023/24 to fund the borrowing requirement.
- Any further balance to be funded from specified reserves

Outlook

The Council is fully aware that it is continuing to operate in a continually challenging environment with the ongoing cost of living crisis and inflationary pressures. The Council is committed to delivering business as usual where possible and will continue with our ambitions for the City under the Belfast Agenda and City Deal.

The Council strives to deliver at the highest of standards and these efforts have been recognised in the many awards achieved by the Council in the year ended 31 March 2023, including:

- Belfast Zoo awarded Gold Award for Diversity and Inclusion
- BCC named Council of the Year at Social Enterprise NI Awards 2022
- Adelaide Street regeneration shortlisted for RIBA MacEwen Architecture for the Common Good Awards
- BCC first Council in NI to become an accredited Living Wage Employer
- BCC awarded AAA* Disability Positive accreditation in recognition of commitment to supporting disabled people into employment
- St Georges Market named Best Large Indoor Market in the UK in the NABMA Awards
- Green Flag awarded to - Botanic Gardens, Barnett Demesne, Belmont Park, Cavehill Country Park, Connswater Community Greenway, Drumglass Park, Dunmurry Park, Dunville Park, Falls Park, Grove Park, Knocknagoney Park, Lagan Meadows, Musgrave Park, Ormeau Park, Sir Thomas and Lady Dixon Park, Tullycarnet Park, Waterworks and Woodvale Parks. Half Moon Lake and Roselawn Cemetery

The Council seeks out opportunities to pursue additional funding streams for the City, adopting innovative approaches to delivering services and working in partnership to ensure the City optimises its resources to deliver on its six key objectives. A few of the current initiatives the Council is currently developing are outlined below:

- Smart Belfast – Urban Innovation Framework – the Council has developed a new framework to support its leadership role to foster city innovation and working cross sector delivering a range of significant innovation programmes. It continues to attract and leverage funding to support the delivery of collaborative innovation projects from a range of sources including central government innovation funding and Horizon 2020. It is driving the creation of a world class Smart District and a testbed programme and continues to support the Innovation City Belfast partnership as it drives the delivery of programmes towards the City's digital innovation ambitions. The Urban Innovation programme is attracting private sector co-investment and significant City Deal funding to support the City's new Smart District with the development of business cases for advanced wireless infrastructure and innovation challenge funding underway.
- Belfast Region City Deal - In its 2018 autumn budget, the UK Government committed £350m of funding to the Belfast Region City Deal (BRCD). In May 2020, the NI Executive committed to match the £350m of UK Government funding, with the six participating councils and the two Universities committing a further £150m in total. In March 2019, the Secretary of State, BRCD partners and the Northern Ireland Civil Service signed a Heads of Terms document, enabling business cases to be prepared for the projects proposed. The BRCD partners then began working with the UK and NI departments to develop Outline Business Cases (OBC) for their individual projects and to agree the process for approval. Following a number of OBC approvals towards the end of 2021, in December the BRCD partners and the two governments signed a final Deal Document to establish the supporting governance and finance frameworks that would enable Deal delivery. Since then Belfast City Council has been established as the Accountable Body for the Deal through which funding will flow to projects. As of May 2023, Outline Business Cases have been approved for 11 projects, with 7 of these also having contracts for funding and funding agreements signed – allowing money to flow. The first contract was signed by Ulster University for the Studio Ulster project in July 2022 and has been followed in recent months with contracts for Carrickfergus Regeneration, Bangor Regeneration and Newry City Centre Regeneration and for the Advanced Manufacturing Innovation Centre, Momentum One Zero and IREACH Health projects, all led by Queen's University. These projects represent an approximate value of £430m.
- The Belfast PEACE IV Local Action Plan, designed to support peace and reconciliation across the city, delivered a wide range of peace building activities throughout 2022/23. Activities were delivered through 15 diverse projects across 3 strategic themes, engaging over 4,000 participants and over 8,000 people attending PEACE IV events. The Programme impacts enabled understanding of others, embraced difference and evaluation of the programme indicates a positive change in attitudes between the two main communities. Investment in the City to date is £10.5m and the Programme will culminate in the opening of a new shared space, Forth Meadow Community Greenway, in the North / West of the City. The Programme is financed through the European Union and managed by the Special EU Programmes Body (SEUPB) and will conclude in 2023.

Through 2023/24 the Council will continue to adopt a pro-active approach to ensure that it responds to the emerging needs of residents and businesses, and has set out an extensive plan 'Belfast: Our Recovery' detailing how it will support communities, businesses and vulnerable people.

In line with all other councils in Northern Ireland and the wider public sector, Belfast City Council is facing a number of challenges. Public finances are under increasing pressure as a result of ongoing tightening of government spending agendas, inflationary pressures, amongst other challenges. Key risks and planned mitigations are included in our Governance Statement on pages 16 to 28.

Statement of the Council's and Chief Financial Officer's Responsibilities for the Statement of Accounts

The Council's Responsibilities

Under Section 1 of the Local Government Finance Act (Northern Ireland) 2011 a council shall make arrangements for the proper administration of its financial affairs. A council shall designate an officer of the council as its chief financial officer and these arrangements shall be carried out under the supervision of its chief financial officer.

Under Regulation 7 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 the Council, or a Committee, is required by resolution, to approve the accounts.

These accounts were approved by the Chief Finance Officer on 27 June 2023.

The Chief Financial Officer's Responsibilities

Under Regulation 8 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015, the Chief Financial Officer is responsible for the preparation of the Council's Statement of Accounts in the form directed by the Department for Communities.

The accounts must give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

In preparing this Statement of Accounts, the Chief Financial officer is required to:

- observe the Accounts Direction issued by the Department for Communities including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis, and
- make judgements and estimates that are reasonable and prudent.

The Chief Financial Officer is also required to:

- keep proper accounting records that are up-to-date, and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

Annual Governance Statement 2022/2023

The Council's Annual Governance Statement (AGS) follows the Code of Practice on Local Authority Accounting in the UK 2022/23 and comprises the following sections:

- Scope of responsibility
- The purpose of the governance framework
- The governance framework
- Review of effectiveness
- Update on the significant governance issues that were declared last year
- Significant governance issues for the year-end 2023

Scope of responsibility

Belfast City Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and is used economically, efficiently and effectively. The Council also has a duty under Part 12 of the Local Government Act (Northern Ireland) 2014 to make arrangements for continuous improvement in the way in which its functions are exercised, having regard to a combination of strategic effectiveness, service quality, service availability, fairness, sustainability, efficiency and innovation.

In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has prepared an Annual Governance Statement, which is consistent with the principles of the new CIPFA/SOLACE Framework *Delivering Good Governance in Local Government (2016 edition)*. This statement explains how the Council has complied with the code and meets the requirements of the Local Government (Accounts and Audit) Regulations (Northern Ireland 2015) in relation to the publication of an annual governance statement.

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and the activities through which it accounts to, engages with and leads its communities. It enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate services and value for money.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

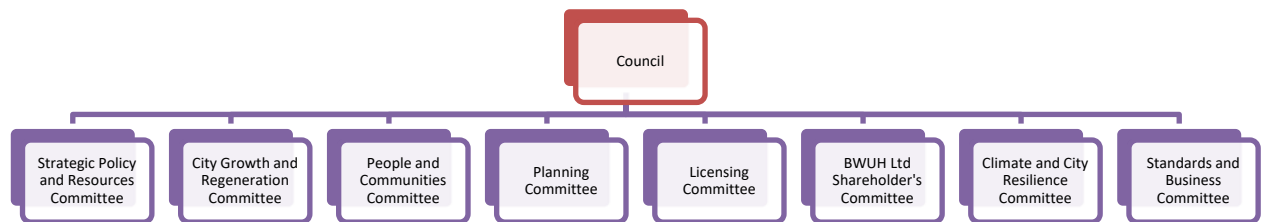
The governance framework continues to be in place at Belfast City Council for the year ending 31st March 2023 and up to the date of approval of the Annual Governance

Statement and statement of accounts. The following section sets out the key elements of the governance framework.

The governance framework

The Coronavirus Act 2020 (Extension of Provisions Relating to Local Authority Meetings) (No. 2) Order (Northern Ireland) 2023 provides councils with the flexibility to hold meetings by remote or hybrid means until 24 September 2023. The extension is an interim measure until such time as permanent legislation can be made.

Our committee structure, which is based on the full council and eight standing committees is illustrated and described below.



Through the work of committees, our Members oversee the work of the council. All committee decisions need to be ratified by the full council except where committees have been granted delegated authority to make decisions.

The full council, which consists of all 60 elected representatives, is the overarching decision-making body.

The Strategic Policy and Resources Committee is responsible for setting the strategic direction of the Council through the development of its corporate plan and other key corporate and cross cutting strategies and policies. It will also ensure effective use of resources and value for money for ratepayers and oversee the Council's relationship with a number of key agencies and partners.

The City Growth and Regeneration Committee is responsible for the development and implementation of strategies, policies, programmes and projects directed to the regeneration and growth of the city in the context of the outcomes agreed in the community and corporate plans and other corporate strategy.

The People and Communities Committee is responsible for the development and implementation of strategies, policies, programmes and projects aimed at improving life at a local level in the context of the outcomes agreed in the community and corporate plans and other corporate strategy.

The Planning Committee is responsible for all of the Council's planning functions, except those matters, which are delegated to officers or reserved to full Council.

The Licensing Committee is responsible for the consideration of all matters pertaining to policy and legislation in relation to licensing issues.

The Belfast Waterfront and Ulster Hall Ltd Shareholders' Committee is responsible for making the decisions required by the Shareholders' Agreement and ensure that the company complies with the contract for the operation of the venues.

The Climate and City Resilience Committee is responsible for political oversight of the resilience strategy for Belfast, liaising with Belfast Resilience and Sustainability Board who are responsible for monitoring and delivery with the support of Belfast Climate Commission, supporting a targeted approach through existing structures to those issues which pose the greatest risk to the city, its economy and its people. This includes considering the potential implications of climate change for the city of Belfast and for making recommendations to the Council on Belfast City Council's approach to addressing the climate crisis and Council's role and responsibilities at city level.

The terms of reference of the Standards and Business Committee are to: promote, sustain and safeguard the conduct of Councillors within the Council; promote a collaborative working relationship between senior officers and Members; ensure the probity of all the council's proceedings; and review and improve processes in relation to bringing business before the Council, including review of all Notices of Motion, any review of Standing Orders and the Council's Scheme of Delegation.

In addition to the Committees listed in the diagrams above there are 14 Working Groups established which include the Audit & Risk Panel and four Area Working Groups. In addition there is a Party Leaders' Consultative Forum.

The Audit & Risk Panel provides an independent assurance on the adequacy of the Council's risk management framework and associated control environment. It provides an independent scrutiny of the Council's financial and non-financial performance, which is relied upon by the Council, to the extent that it exposes it to risk and weakens the control environment. The Panel reports to the Strategic Policy and Resources Committee. The Audit & Risk Panel met four times during 2022/23.

The Council's Code of Governance is based on the seven core principles set out in the CIPFA/SOLACE Framework (2016 edition). How we meet these seven core principles is reviewed and updated annually, and in particular for this year, ensuring that our update reflects Covid-19 related changes to our governance arrangements. A summary of the key elements of our governance framework are set out in the following table:

Our seven principles of good governance

A: Behaving with integrity

- Shared values communicated via corporate plan, community plan and key strategies
- Codes of conduct for Members and staff
- PDP / appraisal process for Members & staff
- Gifts and hospitality and conflicts of interest policies and registers in place
- Fraud and Raising Concerns policies
- Good Relations Unit
- Equality and Diversity Framework
- Council constitution, standing orders & scheme of delegation
- Expert professional advice
- Partners and contractors required to comply with relevant policies
- Achieving Through People Framework
- Standards and Business Committee
- Accessibility Statement for the updated website
- Social Value Procurement Policy

B: Ensuring openness

- Council / committee meetings open to the public and agendas / minutes on website
- Belfast Agenda developed via extensive consultation and engagement.
- Corporate plan and annual improvement plan are subject to consultation before agreement
- Statement of Community Involvement for production of the Local Development Plan
- Ongoing consultation and engagement with staff and trade unions
- Corporate communications
- Annual financial report published on the BCC website
- Quarterly Screening Outcome report available through the BCC website
- Formal Partnership arrangements with GLL, Active Belfast, arc21, BWUH Ltd, Visit Belfast, Innovation City Belfast
- "Your Say" consultation hub
- Working with Belfast Region City Deal partners

C: Defining outcomes

- Belfast: Our Recovery plan
- Belfast Agenda outlines long term economic, social and environmental benefits and is refreshed every 4 years
- Belfast Region City Deal Investment Plan
- Cultural Strategy
- Corporate plan outlines the annual contribution to the Belfast Agenda
- City centre regeneration & investment strategy
- Physical Investment Programme
- Leisure transformation programme
- Grant funding processes
- Equality Impact Assessments
- Belfast Resilience Strategy – the city's first climate plan

D: Optimising the achievement of outcomes

- Corporate plan aligned to delivery of Belfast Agenda and Belfast: Our Recovery
- Adoption of the Belfast Local Development Plan (LDP) - Plan Strategy in May 2023
- Key partner in the Belfast Region City Deal
- Consultation and engagement processes
- Strategic financial management and reporting framework in place.
- Performance management framework
- Regular reports on progress of our performance improvement plan to CMT and SP&R
- Risk management strategy & framework

E: Developing capacity & capability

- People Strategy
- Achieving Through People Framework
- Benchmarking activity
- Efficiency programme
- Regular performance monitoring of the delivery of improvement objectives
- Learning and development policy
- Health and wellbeing strategy
- Appraisal scheme in place for Chief Officers, Operational Directors / Heads of Service and Senior Managers
- PDPs for officers and Members
- Member capacity building / training
- Continuing Development Programme for members
- Party group briefings

F: Finance, performance and risk management

- Annual Rate Setting process
- Financial Strategy
- Compliance with CIPFA Financial Management Code
- Performance management framework
- Treasury Management Strategy
- Capital Strategy
- Risk management strategy
- Corporate risk management framework
- Regular reporting of finance, risk and performance
- Audit and Risk Panel
- Internal audit function / annual internal audit strategy and plan in place
- Recommendations Monitor process
- Data protection policy and procedures
- Corporate Fraud Risk Assessment
- Increased data security controls

G: Transparency, reporting & effective accountability

- BCC website regularly updated
- Publication of key reports including the annual financial report; annual governance statement and; performance improvement report
- Committee support framework to approve papers prior to submission to Members
- AGRS (internal audit) annual assurance statement within the annual governance statement
- Internal Audit effectiveness annually reviewed against public sector internal audit standards, with an independent external review every five years
- Internal / external audit recommendations followed up as part of recommendations monitoring process every six months
- Key governance arrangements in place for the Council's Accountable Body role for the Belfast Region City Deal

The Chief Executive is the Council's designated Chief Financial Officer under the Local Government Finance Act (Northern Ireland) 2011, responsible for the proper administration of the Council's financial affairs.

The Council's financial management arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2016).

We have re-assessed our compliance with the principles of the CIPFA Financial Management Code and have reached the overall conclusion that we are compliant, with improvement still to be made over better integration of strategic plans and resources. The work for the 2023/24 year will include an evaluation of the potential for income generating opportunities as reducing or eliminating the budgetary gap is a priority for the 2024/25 rate setting process. It is also expected that the implementation of the new financial system in October 2023 will provide better analytics to improve whole life costing, medium term planning and scenario planning

Having considered all the principles of the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption (2014), subject to the implementation of the Corporate Fraud Risk Action Plans, the Council has adopted a response that is appropriate for its fraud and corruption risks and commits to maintain its vigilance to tackle fraud.

The CIPFA Statement on the Role of the Head of Internal Audit (2019) outlines the five principles that set out the organisation's responsibilities to ensure the Head of Internal Audit (HIA) is able to operate effectively and perform their core duties. The Statement also sets out the core responsibilities of the HIA along with the personal skills and professional standards expected of the HIA. The Head of Audit, Governance and Risk Services (AGRS), and the supporting operational arrangements in place, conform to the five principles set out in the CIPFA Statement. This is demonstrated through a self-assessment exercise undertaken by the Head of AGRS. While the principles state that the HIA should not be responsible for preparing the annual governance report, the arrangements within the council, involve AGRS co-coordinating the preparation of the Annual Governance Statement which is then reviewed and agreed by the Corporate Management Team, Audit Assurance Board and Audit and Risk Panel, before being reviewed by Strategic Policy and Resources committee and signed by the Chair of Strategic Policy & Resources and the Chief Executive.

The Council reported two breaches of personal data to the Information Commissioner's Office (ICO) during 2022/23. The ICO took no regulatory action in relation to either case.

Review of Effectiveness

The following diagram illustrates the Assurance Framework in place that provides information on compliance with the various elements of the Council's Governance Framework, including performance reports, health and safety reports, finance reports, internal audit reports and risk management report



The various in year and year-end reports arising from the Assurance Framework are reviewed and approved by the Audit and Risk Panel and Strategic Policy and Resources Committee annually.

In addition, the review of the effectiveness of the Governance Framework is also informed by:

- the annual review and update of the Code of Governance;
- comments or recommendations made by the external auditors during their annual audit; and
- the Head of Audit Governance and Risk Services (AGRS) annual assurance statement for the period ending 2022/23, which gives an opinion on the Council's risk and control environment.

Head of Internal Audit Opinion

An extract from the Head of AGRS Annual Assurance Statement for the period ending 2022/23 is given below:

As Head of Audit, Governance and Risk Services (AGRS), on the basis of work carried out, I can provide a reasonable assurance regarding the adequacy and effectiveness of the Council's framework of governance, risk management and control.

We developed our audit plan in consultation with management to ensure that our audit work was focussed on the areas where assurance was most valuable and was timed and conducted in a way that minimised interruption, while complying with public health guidelines. Member and management agreement of this plan combined with delivery of the majority of this plan, during a time when the organisation was continuing to operate while responding to and recovering from the impact of the pandemic, signifies members and managers recognition of the importance of receiving independent assurance over the council's risk, control and governance frameworks and provided me with sufficient evidence to support my assurance statement. As such there is no limitation of scope on my assurance statement.

My opinion is based on completion of audits in the audit plan for 22/23; programme and project assurance and advisory work undertaken for a number of fundamental corporate IT projects; other advisory work completed in relation to new processes and; quarterly assurance statements from senior management on compliance with risk management and internal control systems.

Specifically my opinion is based on the following:

- *Evidence from areas subject to detailed internal audit during 2022/2023, in that AGRS has been able to provide positive statements of assurance with the majority of audits falling into the 'some improvement needed' category - the 2nd tier of assurance in the 4 tier model.*
- *Provision of assurance and advisory work for major programmes and projects in addition to real time advisory work on key processes including grants / funding processes, the draft digital strategy and capital programme / asset management processes.*
- *The work that was undertaken to support management in their quarterly review and update on the management of the corporate risks that could potentially impact on delivery of our corporate plan and priorities.*
- *The work that was undertaken to complete the review of the Corporate Fraud Risk Assessments and to support management in the development of associated fraud risk mitigation plans.*
- *Quarterly assurances from senior management on the management of key risks and maintenance of internal control systems during the pandemic response and recovery efforts.*

- *The evidence set out in the review of the Council's Code of Governance and Annual Governance Statement regarding the range of key assurance and governance arrangements that the Council has in place to direct / oversee its activities.*

However, some weaknesses and areas for improvement have been identified through audit work. These have been reported in detail to the Council's Audit Assurance Board and Audit and Risk Panel during 2022/23 through quarterly progress reports. In addition, I have highlighted, where appropriate, where further action is required to implement agreed audit actions. The key issues I would highlight in this statement are as follows:

While AGRS was able to provide positive statements of assurance in the majority of audits completed in 2022/23, five areas resulted in 'major improvement needed' assurance levels:

- *Absence Management*
- *Continuous Improvement*
- *Corporate Risk Review – Information Governance*
- *Corporate risk – Data Strategy*
- *Police and Community Safety Partnerships*

It is important that the action plans for the above audits are implemented in as timely a manner as possible.

In particular, given the current budgetary pressures and the role that Service Design and Absence Management will have in delivering potential efficiencies, I highlight the importance of ensuring that the agreed actions from the internal audits of Continuous Improvement and Absence Management are implemented timely.

In addition it is important that progress is made in the implementation of open audit actions from previous audits that have the potential to deliver efficiencies, such as those from the internal audits of Procurement and Contract Management, Value for Money review of Utilities, Agency Engagement and Management and the Capital Programme.

Looking ahead, the high level of vacancies in certain services, budgetary pressures and the planned implementation of the new accounting system during 23/24, has the potential to affect the adequacy and effectiveness of the councils risk control and governance arrangements as well as service delivery. It is important that these issues are managed appropriately and that management continue to place importance on the maintenance of risk, control and governance arrangements.

Public Sector Internal Audit Standards

I can confirm that the AGRS Service has conformed to Public Sector Internal Audit Standards during 2022/23. A quality assurance and improvement programme is in place including internal review of work, annual assessment against professional standards, quarterly progress and performance reporting to the Assurance Board and Audit & Risk Panel. An external quality assessment of AGRS took place in 2022 and this confirmed the Service's compliance with professional standards.

Continued effort has been put into developing and implementing the key elements of an assurance framework within the Council with the key elements being:

- a process whereby senior managers are required to sign annual assurance statements;
- a process whereby Directors are required to sign quarterly assurance statements;
- embedding risk management and developing the arrangements for oversight of the management of these risks;
- business planning and related performance reporting arrangements;
- an Audit and Risk Panel;

- a professional internal audit function, which has been reviewed for effectiveness against the Public Sector Internal Audit Standards; and
- a Health & Safety Assurance Board.

Update on the Significant Governance Issues that were declared last year

Five issues were declared last year and continue to be declared as issues in this year's statement. An update on the work that was completed last year to manage these issues along with further information on these issues is set out in the next section.

Significant Governance Issues for the year-end 2023

The significant governance issues for the year-end 2023 were identified through review of the risks in the Corporate Risk Register and review of the Directors' Annual Assurance Statements.

The most significant issues for the Council continue to be the five issues that were declared in last year's statement, which are listed below:

1. Financial planning
2. Digital information security / Digital Strategy
3. Brexit implementation programme for Port Health
4. Recruitment challenges
5. Belfast Region City Deal

More information on these significant governance issues is provided on the following pages.

1. Financial Planning

The five-step finance strategy was extended into the 2022/23 financial year to deal with the cost of living crisis that manifested in 2022/23 and was reviewed quarterly.

Members had previously agreed the creation of two additional specified reserves to deal with Covid costs / income losses and rate base losses. The five-step finance strategy allowed the council to manage additional costs / income losses due to covid via in year budget savings and the use of these specified reserves. As part of the year-end 2023 review of the Council's financial position, these reserves will be reviewed taking consideration of the current economic environment.

The challenges faced by the Council over the past few years have been unprecedented and are likely to continue given the on-going global unrest and the resultant economic impacts.

As part of the 2023/24 rate setting process members agreed a strategy to deal with the impact of the cost of living crisis on the 2023/24 budgets. To mitigate the impact on the 2024/25 rate setting process a significant efficiency programme has been developed to look at cost savings through reviewing Category and Contract Management, maximising income generation opportunities, exploring new and additional income streams and the use of enhanced expenditure controls.

2. Digital Information Security / Digital Strategy

Digital information security continues to be a significant governance issue and is overseen through the Council's risk management processes by the Council's Corporate Management Team. Digital Services has implemented the following additional controls to manage and have better visibility of the growing threats in this area:

- Completion of penetration tests.
- Completion of Payment Card Industry Data Security Standard attestation.
- Ongoing delivery of a Security Awareness programme through regular five-minute online training modules on a range of issues that pose a cyber risk for our network.
- Unannounced tests to help determine where future support is required.
- Implementation of Public Key Infrastructure to enhance network access control.
- Activation of Always-On Virtual Private Network to ensure all homeworking access is managed through our security infrastructure.
- Mobile device management using Microsoft Intune currently being rolled out for all new mobile phones.
- Completion of firewall upgrades.
- Draft Ransomware incident response plan.
- Cloud services access report reviewed by Security Oversight Group

The Digital information Security programme will continue to focus on priority areas that are most important to enhance the council's cyber security controls, including:

- Cyber security incident response
- Identity management
- Cloud strategy
- Maturity assessment priorities

Additional actions to be undertaken to further mitigate this key corporate risk in 2023/24 include:

- Completion of the Microsoft security crisis and response exercise
- Completion of the Ransomware playbook.
- Review of cloud security governance
- Implementation of network access control
- Review of the National Cyber Security Centre's Cyber Assessment Framework

A recent internal audit highlighted issues with the management of the corporate risk on the strategic approach to the use of data, including future ownership of this risk. In this regard, ownership of the risk will be discussed with the Deputy Chief Executive / Strategic Director of Corporate Services when they take up post in July. In addition The Council is in the process of developing a Digital Strategy with the vision to make the best use of digital and data to deliver excellent public services and inclusive growth in the Belfast City Region. The main objectives of the Digital Strategy relate to Digital Public Services; Information as an Asset; Digital City Innovation and; Digital Capability. This strategy will be considered and agreed through the usual governance processes in 2023/24.

ICT capability is an intrinsic pillar of the overall operating model of the Council and it important that we have the right skills within Digital Services and across the Council. Attracting new talent is becoming problematic in specialist areas such as Cyber Security and Application Development. The new Digital Strategy will require the development of a people / talent strategy for Digital Services to ensure we retain the right technical capability and capacity to meet the requirements of the Council going forward.

3. Brexit Implementation Programme for Port Health

The Council's Port Health duties include overseeing the import of food into Belfast, including checks on High Risk Food not of Animal Origin and fish and fishery products for human consumption. Since 31st December 2020 when the UK left the EU, these checks now apply to

products arriving in Belfast Port from GB, as well as other countries outside the EU. Temporary grace periods and easements under the NI Protocol were extended in 2021 and remain in place at present. These grace periods will be replaced by the arrangements set out in the Windsor Framework once new legislation is put in place later in 2023.

Throughout 2022/23 the Council has continued work with partners and stakeholders to ensure the Council meets its current statutory duties, while also taking steps to prepare for future operational requirements. The programme of work has focused on securing temporary funding (currently allocated on an annual basis), implementing an updated temporary staffing model (including addressing recruitment and retention issues), and working with DAERA to upgrade and maintain the temporary inspection facilities at Corry Place. Further work being taken forward under the programme includes further development of IT systems to streamline processes and design of the new purpose built inspection facilities.

Some uncertainty remains regarding detailed requirements for implementation of new arrangements post October 2023, and the extent to which businesses will utilise the flexibilities for reduced 'green lane' checks. The ongoing uncertainty during 2022/23 has caused delays to completion of new inspection facilities, development of IT processes, and development of a sustainable resourcing model for the future. The Council are liaising closely with DAERA to ensure operational readiness. Further work will be required in 2023/24 and beyond to develop a longer term staffing model, and to secure a sustainable funding arrangement to support the service going forward.

4. Recruitment Challenges

The council was unable to recruit a Strategic Director of Finance and Resources due to difficulties in sourcing a like for like replacement in a challenging recruitment market. This led to a pause on the recruitment of the Strategic Director of City and Neighbourhood Services and the Strategic Director of Place and Economy roles. In addition we undertook a review of the structure of CMT. The review resulted in several changes at CMT level, namely the repositioning of a number of key corporate functions and changes to the remit of several Director roles. Following the change to the structure of CMT, the Council successfully recruited a Deputy Chief Executive / Strategic Director of Corporate Services who will take up post at the end of July 2023. The Council will proceed with the planned recruitment of the Strategic Director of City and Neighbourhood Services, the Strategic Director of Place and Economy and the City Solicitor & Director of Legal & Civic Services in 2023/24.

The Council undertook a number of permanent recruitment campaigns in difficult to fill roles for example security staff, environmental health officers, HGV drivers which provides greater stability across departments.

The Council also completed permanent recruitment campaigns for the basic entry roles of general operatives and business support clerks which has further increased stability across departments. The Council will continue to recruit posts including hard to fill roles throughout 2023/24. The Council's People Strategy which will be launched in the coming months will focus on how we retain, attract and develop staff and upskill our existing talent to have adequate succession plans to fulfil vacancies at all levels including senior management.

5. Belfast Region City Deal

The delays in relation to business case approvals and agreeing Contracts for Funding (which must be signed before funding can flow) following the signing of the BRCD deal in late 2021 delayed the transition to the delivery phase of the BRCD until the middle of the 2022/23 year. This resulted in delays to project delivery with associated impacts and costs. This was mitigated to some extent by partners continuing to progress projects at risk.

During the latter part of 2022/23 considerable progress was made, working collaboratively with government and deal partners, in obtaining outstanding business case approvals and putting in place Contracts for Funding. Outline Business Cases for approximately half of the programme have now been approved with three more at advanced stages of the approval process. The first Contract for Funding was signed in July 2022 and by the end of the year seven Contracts had been signed with two more drafted and expected to be approved in the first quarter of 2023/2024. Governance and assurance processes to enable BCC to fulfil its role as the Accountable Body have been agreed and implemented. At the end of 2022/23 the first funding drawdown requests for the BRCD were submitted to the Department for Economy and Department for Communities and the first claim to a BRCD partner has been completed marking significant milestones for deal delivery.

The BRCD partners are working to address the challenges created by the high levels of construction inflation. Project budgets already included significant levels of optimism bias and contingency but the exceptionally high levels of construction inflation are resulting in the need for some project sponsors to consider options to ensure that projects are affordable and deliverable. The level of funding support from the BRCD is fixed for each project and no additional government funding will be available. Therefore as projects progress through the delivery phase, developing more accurate and informed costs, project specific solutions are being identified at key decision points (i.e. at design, procurement and Full Business Case phase) including value engineering and commitment of additional funding by partners.

Partners are also exploring strategic options that could assist in dealing with the impact of construction inflation, including assessment of the potential impact on the outcomes and benefits, which government partners recognise are likely to be reduced as a result of high levels of construction inflation.

Signed:
Chair Strategic Policy and Resources Committee

Signed:
Chief Executive Officer

INTRODUCTION

The Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 require larger local government bodies to prepare a remuneration report as part of the statement of accounts.

ALLOWANCE AND REMUNERATION ARRANGEMENTS

COUNCILLORS

Allowances are payable by councils to Councillors and committee members under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and The Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012, which came into operation on 1 April 2012.

Guidance and determinations on Councillors' Allowances were issued by the Department for Communities on 25 January 2023 (Circular LG 03/2023). Details of the allowances paid to individual Councillors are published on Council websites.

Following local elections on 18 May 2023, 462 Councillors were elected to the 11 new Councils for a four year term. Belfast City Council has 60 elected Members representing 10 District Electoral Areas in 2023/24.

SENIOR EMPLOYEES

The remuneration of senior employees employed by the Council is determined by the Council in line with that determined by the National Joint Council (NJC) for Local Government Services. Senior staff are those staff who are members of the Corporate Management Team, namely the Chief Executive and Directors.

Council appointments of employees are made in accordance with the Local Government Staff Commissions' Code of Procedures on Recruitment and Selection, which requires appointment to be on merit and on the basis of fair and open competition.

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended.

ALLOWANCES PAID TO COUNCILLORS

The total amount paid to Councillors by way of allowances, under Part 3 of the Local Government Finance Act (Northern Ireland) 2011 and the Local Government (Payments to Councillors) Regulations (Northern Ireland) 2012 was:

Table 1: Total Allowances paid to Councillors (audited information)

Allowance	2022/23		2021/22	
	Total Allowances £	Number of Councillors receiving the Allowance (FTE)	Total Allowances £	Number of Councillors receiving the Allowance (FTE)
Basic Allowance	922,694	60	929,160	60
Special Responsibility	117,154	53	117,774	39
Lord Mayor Allowance	34,706	1	34,800	1
Deputy Lord Mayor Allowance	6,250	1	6,250	1
PCSP Allowance	7,680	23	11,460	27
High Sheriff's Allowance	6,250	1	6,250	1
Subsistence	781	2	171	3
Mileage Allowance	1,394	7	731	5
Courses/ Conferences Visits	15	1	-	-
Telephone rental	-	-	-	-
Miscellaneous costs	-	-	-	-
Other Travel allowance	3,982	2	1,513	5
TOTAL ALLOWANCES	1,100,906		1,108,109	

Details of the allowances paid to individual Councillors in 2022/23 are published on the Council website at www.belfastcity.gov.uk/council/your-council/councillors-allowances

The above table provides further information and details on the allowances paid to Councillors to that published on the Council website.

Details of the current Councillors can be found on the Council website.

REMUNERATION OF SENIOR EMPLOYEES

The remuneration of senior employees covers the Corporate Management Team (CMT). The following table provides details of the remuneration paid to senior employees:

Table 2 - Table 2: Remuneration (including salary) [audited information]

Officers	2022/23				2021/22			
	Salary (Full year equivalent in brackets where applicable) £'000	Bonus Payments £'000	Benefits in kind £'000	Total £'000	Salary (Full year equivalent in brackets where applicable) £'000	Bonus Payments £'000	Benefits in kind £'000	Total £'000
Chief Executive - John Walsh*	130-135	0	0	130-135	0-5 (130-135)	0	0	0-5 (130-135)
City Solicitor - Nora Largey**	75-80 (105-110)	0	0	75-80 (105-110)	0	0	0	0
Director of Finance & Resources - Ronan Cregan***	65-70 (115-120)	0	0	65-70 (115-120)	115-120	0	0	115-120
Director of Physical Programmes - Sinead Grimes	100-105	0	0	100-105	95-100	0	0	95-100
Director of External Affairs, Marketing & Comms - Lisa Caldwell****	45-50 (90-95)	0	0	45-50 (90-95)	0	0	0	0
Director of Human Resources - Christine Sheridan*****	45-50 (90-95)	0	0	45-50 (90-95)	0	0	0	0
Director of City & Organisational Strategy - John Tully	110-115	0	0	110-115	105-110	0	0	105-110
Director of Finance - Trevor Wallace*****	45-50 (90-95)	0	0	45-50 (90-95)	0	0	0	0

*John Walsh appointed as Chief Executive on 21 March 2022

**Nora Largey appointed to post on 11 July 2022

***Ronan Cregan left post on 31 October 2022

****Lisa Caldwell appointed to post on 3 October 2022

*****Christine Sheridan appointed to post on 3 October 2022

*****Trevor Wallace appointed to post on 3 October 2022

Councils are required to disclose the relationship between the remuneration of the highest paid member of the Corporate Management Team and the median remuneration of the Councils workforce.

The banded remuneration of the highest paid member of the Corporate Management Team at 31 March 2023 was £130-135k. This was 4.6 times the median remuneration of the workforce, which was £28,900.

Table 3: Relationship between the remuneration of the highest paid member of the Corporate Management Team (CMT) and the median remuneration of the Councils workforce (audited information)

	2022/23 £'000	2021/22 £'000
Salary Band of Highest Paid member of the CMT	130-135	130-135
Median Total Remuneration	28.9	26.4
Ratio	4.66	5

In 2022/23, no employees received remuneration in excess of the highest paid member of the CMT.

Total remuneration includes salary, bonus payments and benefits in kind.

Salary:

"Salary" includes gross salary and any ex gratia payments.

Benefits in Kind:

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument.

Exit Packages for staff

The number of exit packages provided to all staff by the Council, together with total cost per band and total cost of the voluntary redundancies as agreed under the Council's voluntary redundancy scheme are set out in the table below:

Table 4: Exit Packages in 2022/23 (audited information)

Severance Package Cost Band	2022/23				2021/22			
	Number of Compulsory Redundancies	Number of Other departures agreed	Total Number of Exit Packages in each Cost Band	Total Cost of Packages in each Cost Band £'000	Number of Compulsory Redundancies	Number of Other departures agreed	Total Number of Exit Packages in each Cost Band	Total Cost of Packages in each Cost Band £'000
£0 - £20,000	0	0	0	0	0	1	1	2
£20,001 - £40,000	0	0	0	0	0	1	1	33
£40,001 - £60,000	0	0	0	0	0	0	0	0
£60,001 - £80,000	0	0	0	0	0	0	0	0
£80,001 - £100,000	0	0	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	0	0	1	1	123
£150,001 - £200,000	0	1	1	190	0	0	0	0
£200,001 - £250,000	0	1	1	202	0	0	0	0
Total	0	2	2	392	0	3	3	158

Pension Benefits

The Local Government Pension Scheme (Northern Ireland) (the Scheme) is a funded defined benefit pension scheme, which provides retirement benefits for council employees on a "career average revalued earnings" basis from 1 April 2015. Prior to that date benefits were built up on a "final salary" basis.

From 1 April 2015, a member builds up retirement pension at the rate of 1/49th pensionable pay for each year. Pension benefits in relation to membership between 1 April 2009 and 31 March 2015 were built up at the rate of 1/60th pensionable pay for each year of membership. There is no automatic lump sum provided in respect of membership after 31 March 2009. Pension benefits in relation to any membership before 1 April 2009 were built up at the rate of 1/80th (pension) and 3/80ths (tax-free lump sum) of pensionable pay for each year of membership up to 31 March 2009. At retirement, members may give up some pension for additional lump sum, subject to HM Revenue and Customs (HMRC) limits. The conversion rate is £12 additional lump sum for every £1 of pension given up.

Councillors have been able to join the Scheme since May 2011. The Scheme application is modified to reflect the fact that councillors hold an elected office. Councillor members have always accrued pension on a career average basis. Prior to 1 April 2015 pension was accrued at a rate of 1/60th and thereafter at a rate of 1/49th.

The Scheme is funded by contributions made by both employees/councillors and employers. Prior to 1 April 2009, a member's contribution rates were fixed at 6% of their pensionable remuneration (except for those who were entitled to contribute to the Scheme at 5% before 1 February 2003 and have remained in continuous employment). Tiered member contribution rates, determined by the whole-time equivalent rate of pay, were introduced from 1 April 2009. From 1 April 2015, the member contribution rates are determined on the actual rate of pay.

The ranges for the bands for tiered contribution rates are revised by the Department for Communities in April each year in accordance with the increase applied to a pension in payment. The bands, effective from 1 April 2022, were as follows:

Table 5: Employee Contribution Rates

Band	Range	Employee Contribution Rate
1	£0 - £15,400	5.50%
2	£15,401 - £23,700	5.80%
3	£23,701 - £39,500	6.50%
4	£39,501 - £48,000	6.80%
5	£48,001 - £95,100	8.50%
6	More than £95,100	10.50%

Employers' contribution rates are determined by the fund's actuary every three years at the triennial valuation. Contribution rates for the 2022/23 year were set from the triennial actuarial valuation of the fund as at 31 March 2016. A formal triennial actuarial valuation of the Fund as at 31 March 2019 was carried out in 2019/20 and set the employer contribution rates for the 3 years commencing 1 April 2020 as follows:

Table 6: Employer Contribution Rates

Year	Employer Contribution Rate
1 April 2020 - 31 March 2021	19.5%
1 April 2021 - 31 March 2022	19.5%
1 April 2022 - 31 March 2023	19.5%

The Local Government Pension Scheme Regulations (Northern Ireland) 2014 were made on 27 June 2014 and The Local Government Pension Scheme (Amendment and Transitional Provisions) Regulations (Northern Ireland) 2014 were made on 30 June 2014. Both sets of regulations are effective from 1 April 2015.

Councillors have been able to join the Scheme since May 2011 and therefore have not accrued significant benefits thus far. However, the in-year pension contributions made by the Council for all Councillors during 2022/23 was £186,321 (2021/22 £193,026).

The value of pension benefits of the most senior management of the Council accrued during the year was as follows:

Table 7: Pension Benefits of senior staff in 2022/23 (audited information)

Officers	Accrued Pension and Lump Sum (LS) at pension age as at 31/03/23 £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31/03/23 £'000	CETV at 31/03/22 £'000	Real increase in CETV £'000
Trevor Wallace	35-40	0-2.5	629	579	18
	45-50 (LS)	0-2.5 (LS)			
Christine Sheridan	30-35	0-2.5	576	540	6
	45-50 (LS)	0-2.5 (LS)			
Lisa Caldwell	10-15	0-2.5	114	103	1
	0-5 (LS)	0-2.5 (LS)			
Nora Largey	25-30	5-7.5	330	239	65
	15-20 (LS)	2.5-5 (LS)			
Sinead Grimes	30-35	0-2.5	426	382	(6)
	25-30 (LS)	(0)-(2.5) (LS)			
John Tully	25-30	0-2.5	378	328	6
	0 (LS)	0 (LS)			
John Walsh	55-60	5-7.5	1,098	880	115
	75-80 (LS)	7.5-10 (LS)			
Ronan Cregan	60-65	(0)-(2.5)	1,175	1,138	(38)
	90-95 (LS)	(2.5)-(5) (LS)			

The Cash Equivalent Transfer Value (CETV)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. It is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period. However, the real increase calculation uses common actuarial factors at the start and end of the period so that it disregards the effect of any changes in factors and focuses only on the increase that is funded by the employer.

Chief Executive

Certificate of the Chief Financial Officer

I certify that:

- (a) The Statement of Accounts for the year ended on pages 42 to 115 has been prepared in the form directed by the Department for Communities and under the accounting policies set out on pages 46 to 58 and page 104.
- (b) in my opinion the Statement of Accounts gives a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year ending 31st March 2023.

Chief Financial Officer

Date

These accounts were approved by resolution of the Strategic Policy & Resource Committee on 22 September 2023.

Chairperson

Date

Belfast City Council
Movement in Reserves Statement for the year ended 31 March 2023

The Movement in Reserves Statement shows the movement from the start of the year to the end on the different reserves held by the authority, analysed into 'usable reserves' (ie those that can be applied to fund expenditure or reduce local taxation) and 'unusable reserves'. The Statement shows how the movements in year of the Council's reserves are broken down between gains and losses incurred in accordance with generally accepted accounting practices and the statutory adjustment required to return to the amounts chargeable to council tax for the year. The "Increase/(Decrease)" line shows the statutory General Fund Balance movements in the year following those adjustments.

	General Fund Summary	Other Fund Balances and Reserves	Capital Receipts Reserve	Total Usable Reserves	Total Unusable Reserves	Total Council Reserves
	£	£	£	£	£	£
Balance as at 1 April 2021	54,924,106	29,360,216	7,962,458	92,246,780	428,546,951	520,793,731
Movement in reserves during the year						
Surplus/ (Deficit) on the provision of services	(6,864,926)	-	-	(6,864,926)	-	(6,864,926)
Other Comprehensive Income and Expenditure	-	-	-	-	109,566,943	109,566,943
Total Comprehensive Income and Expenditure	(6,864,926)	-	-	(6,864,926)	109,566,943	102,702,017
Adjustments between accounting basis & funding under regulations	9,959,575	(6,063,128)	(6,893,875)	(2,997,428)	3,469,104	471,676
Net increase before transfers to Statutory and Other Reserves	3,094,649	(6,063,128)	(6,893,875)	(9,862,354)	113,036,047	103,173,693
Transfers to / from Statutory and Other Reserves	(1,276,041)	1,276,041	-	-	-	-
Other movements	5,476,012	-	-	5,476,012	784,000	6,260,012
Increase/ (Decrease) in year	7,294,620	(4,787,087)	(6,893,875)	(4,386,342)	113,820,047	109,433,705
Balance as at 31 March 2022	62,218,726	24,573,129	1,068,583	87,860,438	542,366,998	630,227,436
Movement in reserves during the year						
Surplus/ (Deficit) on the provision of services	(22,381,947)	-	-	(22,381,947)	-	(22,381,947)
Other Comprehensive Income and Expenditure	-	-	-	-	235,601,341	235,601,341
Total Comprehensive Income and Expenditure	(22,381,947)	-	-	(22,381,947)	235,601,341	213,219,394
Adjustments between accounting basis & funding under regulations	19,720,539	549,194	1,685,725	21,955,458	(19,278,893)	2,676,565
Net increase before transfers to Statutory and Other Reserves	(2,661,408)	549,194	1,685,725	(426,489)	216,322,448	215,895,959
Transfers to / from Statutory and Other Reserves	(3,206,904)	3,206,904	-	-	-	-
Other movements	2,465,530	-	(2,111,850)	353,680	4,726,000	5,079,680
Increase/ (Decrease) in year	(3,402,782)	3,756,098	(426,125)	(72,809)	221,048,448	220,975,639
Balance as at 31 March 2023	58,815,944	28,329,227	642,458	87,787,629	763,415,446	851,203,075

Belfast City Council
Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

The Comprehensive Income and Expenditure Statement shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from taxation. Councils raise taxation to cover expenditure in accordance with statutory requirements; this may be different from the accounting cost. The taxation position is shown in both the Expenditure and Funding Analysis (Note 2) and the Movement in Reserves Statement.

		2022/23			2021/22		
		Gross Expenditure	Gross Income	Net Expenditure	Gross Expenditure	Gross Income	Net Expenditure
Service Expenditure	Note	£	£	£	£	£	£
Strategic Policy & Resources	2	81,554,315	(16,920,994)	64,633,321	75,501,060	(13,750,151)	61,750,909
City Growth & Regeneration	2	41,335,650	(13,705,472)	27,630,178	39,051,976	(12,781,596)	26,270,380
People & Communities	2	134,266,533	(22,205,369)	112,061,164	124,277,276	(19,930,448)	104,346,828
Planning & Licensing	2	9,169,502	(5,219,714)	3,949,788	8,700,308	(5,034,714)	3,665,594
Cost of Services on Continuing Operations		266,326,000	(58,051,549)	208,274,451	247,530,620	(51,496,909)	196,033,711
Other Operating Expenditure/ Income	8	2,318,167	(1,685,725)	632,442	9,756	(479,947)	(470,191)
Financing and Investment Income and Expenditure	9	6,654,957	(6,783,347)	(128,390)	6,346,787	(15,392,163)	(9,045,376)
(Surplus) or Deficit on Discontinued Operations				-			-
Net Operating Expenditure		275,299,124	(66,520,621)	208,778,503	253,887,163	(67,369,019)	186,518,144
Taxation and Non-Specific Grant Income	10	269,044	(186,665,600)	(186,396,556)	-	(179,653,218)	(179,653,218)
(Surplus)/Deficit on the Provision of Services		275,568,168	(253,186,221)	22,381,947	253,887,163	(247,022,237)	6,864,926
(Surplus)/Deficit on revaluation of non-current assets	11			(38,330,341)			(29,808,943)
Impairment losses on non-current assets charged to the Revaluation Reserve	11			-			-
Surplus/(Deficit) arising on revaluation of available-for-sale financial assets	11						
Remeasurements of the Net Defined Benefit Liability (Asset)	20			(197,271,000)			(79,758,000)
Share of Other Comprehensive Expenditure & Income of associates and joint ventures	29			-			-
Other Comprehensive Income and Expenditure				(235,601,341)			(109,566,943)
Total Comprehensive Income and Expenditure				(213,219,394)			(102,702,017)

Belfast City Council
Balance Sheet as at 31 March 2023

The Balance Sheet shows the value as at the Balance Sheet date of the assets and liabilities recognised by the Council. The net assets of the Council (assets less liabilities) are matched by the reserves held by the Council. Reserves are reported in two categories. The first category is usable reserves, i.e. those reserves that the Council may use to provide services, subject to the need to maintain a prudent level of reserves and any statutory limitations on their use. The second category is unusable reserves, those that the Council is not able to use to provide services. This category of reserves includes reserves that hold unrealised gains and losses (for example the Revaluation Reserve), where amounts would only become available to provide services if the assets are sold; and reserves that hold timing differences shown in the Movement in Reserves Statement line 'Adjustments between accounting basis & funding under regulations'.

		31st March 2023	31st March 2022
	Note	£	£
Fixed Assets	11	877,813,345	843,313,222
Long Term Investments		-	-
Investment in Associates and Joint Ventures	29	3,436,859	3,436,859
Long Term Debtors	15	744,099	583,167
Contract Assets		-	-
Contract Costs		-	-
LONG TERM ASSETS		881,994,303	847,333,248
Short Term Investments		-	-
Inventories	14	306,758	310,394
Short Term Debtors	15	30,484,561	28,541,613
Cash and Cash Equivalents	24	19,140,662	20,488,231
Assets Held for Sale	11	2,520,001	2,520,001
Contract Assets	3, 15	496,180	415,102
Contract Costs		-	-
CURRENT ASSETS		52,948,162	52,275,341
Bank Overdraft	24	-	-
Short Term Borrowing	16	5,260,558	5,209,832
Short Term Creditors	17	42,744,089	43,415,999
Provisions	18	3,736,974	3,538,283
Contract Liabilities	17	113,110	-
CURRENT LIABILITIES		51,854,731	52,164,114
Long Term Creditors	17	11,778	30,440
Provisions	18	1,844,093	1,844,093
Long Term Borrowing	16	38,521,347	43,781,910
Other Long Term Liabilities	20	(10,648,058)	169,221,942
Contract Liabilities		-	-
Donated Assets Account	21	443,856	430,000
Capital Grants Receipts in Advance	21, 22	1,711,643	1,908,654
LONG TERM LIABILITIES		31,884,659	217,217,039
NET ASSETS		851,203,075	630,227,436
USABLE RESERVES			
Capital Receipts Reserve	25	642,458	1,068,583
Deferred Capital Receipts	25	-	-
Capital Fund	25	15,096,990	12,220,031
Leisure Mobilisation Fund	25	611,877	621,287
Neighbourhood Regeneration Fund	25	10,000,000	10,000,000
Other Balances and Reserves	25	2,620,360	1,731,811
General Fund	25	58,815,944	62,218,726
		87,787,629	87,860,438
UNUSABLE RESERVES			
Capital Adjustment Account	26	522,981,947	514,174,235
Revaluation Reserve	26	231,519,930	199,892,679
Pensions Reserve	26	10,648,058	(169,221,942)
Accumulated Absences Account	26	(1,730,293)	(2,344,158)
Provisions Discount Rate Reserve	26	(4,196)	(133,816)
		763,415,446	542,366,998
NET WORTH		851,203,075	630,227,436

Belfast City Council
Cash Flow Statement at 31 March 2023

The Cash Flow Statement shows the changes in cash and cash equivalents of the Council during the reporting period. The statement shows how the Council generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of the extent to which the operations of the Council are funded by way of taxation and grant income or from the recipients of services provided by the Council. Investing activities represent the extent to which cash outflows have been made for resources which are intended to contribute to the Council's future service delivery. Cash flows arising from financing activities are useful in predicting claims on future cash flows by providers of capital (i.e. borrowing) to the Council.

		2022/23	2021/22
	Note	£	£
Surplus/(Deficit) on the Provision of Services		(22,381,947)	(6,864,926)
Adjustment for non-cash movements	24	51,678,092	42,061,760
Adjust for items included in the (Surplus)/Deficit on the Provision of Services that are investing and financing activities	24	(9,692,017)	(9,333,005)
Net cash flows from operating activities		19,604,128	25,863,829
Cash flows from Investing Activities	24	(15,741,860)	(35,267,536)
Net Cash flows from Financing Activities	24	(5,209,837)	(8,040,379)
Net increase or decrease in cash and cash equivalents		(1,347,569)	(17,444,086)
Cash and cash equivalents at the beginning of the reporting period	24	20,488,231	37,932,317
Cash and cash equivalents at the end of the reporting period		19,140,662	20,488,231

1 Accounting Policies

a General Principles

The Statement of Accounts summarises the Council's transactions for the 2022/23 financial year and its position at the year-end of 31 March 2023. The Council is required to prepare an annual Statement of Accounts in a form directed by the Department for Communities in accordance with regulations 3 (7) and (8) in the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 in accordance with proper accounting practices.

These practices primarily comprise the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23, supported by International Financial Reporting Standards (IFRS). The accounting convention adopted in the Statement of Accounts is principally historical cost, modified by the revaluation of certain categories of non-current assets and financial instruments.

Summary of Significant Accounting Policies

i) Accruals of Income and Expenditure

Activity is accounted for in the year that it takes place, not simply when cash payments are made or received. In particular:

- Revenue from contracts with service recipients, whether for services or the provision of goods, is recognised when (or as) the goods or services are transferred to the service recipient in accordance with the performance obligations in the contract.

- Supplies are recorded as expenditure when they are consumed – where there is a gap between the date supplies are received and their consumption, they are carried as inventories on the Balance Sheet.

- Expenses in relation to services received (including services provided by employees) are recorded as expenditure when the services are received rather than when payments are made.

- Interest receivable on investments and payable on borrowings is accounted for respectively as income and expenditure on the basis of the effective interest rate for the relevant financial instrument rather than the cash flows fixed or determined by the contract.

- Where revenue and expenditure have been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Where it is doubtful that debts will be settled, the balance of debtors is written down and a charge made to revenue for the income that might not be collected.

ii) Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in six months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Cash Flow Statement, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Council's cash management.

iii) Contingent Liabilities

A contingent liability arises where an event has taken place that gives the Council a possible obligation whose existence will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the control of the Council. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured reliably.

Contingent liabilities are not recognised in the Balance Sheet but disclosed in a note to the accounts.

iv) **Employee Benefits**

Short-term employee benefits are those due to be settled wholly within 12 months of the year-end. They include such benefits as wages and salaries, paid annual leave and paid sick leave, bonuses and non-monetary benefits (e.g. cars) for current employees, and are recognised as an expense in the year in which employees render service to the Council. An accrual is made for the cost of holiday entitlements (or any form of leave, e.g. time off in lieu) earned by employees but not taken before the year-end which employees can carry forward into the next financial year. The accrual is made at the applicable wage and salary rate. The accrual is charged to Surplus or Deficit on the Provision of Services, but then reversed out through the Movement in Reserves Statement so that holiday entitlements are charged to revenue in the financial year in which the holiday absence occurs.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the Council to terminate an officer's employment before the normal retirement date or an officer's decision to accept voluntary redundancy in exchange for those benefits and are charged on an accruals basis to the appropriate service segment or, where applicable, to a corporate service segment at the earlier of when the Council can no longer withdraw the offer of those benefits or when the Council recognises costs for a restructuring.

Where termination benefits involve the enhancement of pensions, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or pensioner in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, appropriations are required to and from the Pensions Reserve to remove the notional debits and credits for pension enhancement termination benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end.

Post Employment Benefits

The majority of employees of the Council are members of the Northern Ireland Local Government Officers' Pension Fund administered by the Northern Ireland Local Government Officers' Superannuation Committee. The scheme provides defined benefits to members (retirement lump sums and pensions), earned as employees worked for the Council.

The Northern Ireland Local Government Officers' Pension Fund

The Northern Ireland Local Government Officers' Pension Fund is accounted for as a defined benefits scheme.

The liabilities of the Northern Ireland Local Government Officers' Pension Fund attributable to the Council are included in the Balance Sheet on an actuarial basis using the projected unit method – i.e. an assessment of the future payments that will be made in relation to retirement benefits earned to date by employees, based on assumptions about mortality rates, employee turnover rates, etc, and projections of projected earnings for current employees.

Liabilities are discounted to their value at current prices, using a discount rate based on the Aon Hewitt GBP Select AA Curve over the duration of the Employer's liabilities.

The assets of the Northern Ireland Local Government Officers' pension fund attributable to the Council are included in the Balance Sheet at their fair value:

- quoted securities – current bid price
- unquoted securities – professional estimate
- property – market value
- unitised securities – current bid price

The change in the net pensions liability is analysed into the following seven components:

Within the Cost of Services

Current Service Cost – the increase in the present value of the defined benefit obligation (liabilities) resulting from employee service in the current period.

Past Service Cost – (where applicable) the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction in the number of employees covered by the plan).

Any Gains or Losses on Settlement – (where applicable) arising where a council enters into a transaction that eliminates all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan.

Within Financing and Investment Income and Expenditure

Net Interest on the Net Defined Benefit Liability (Asset) – the change in the net defined benefit liability (asset) that arises from the passage of time.

Within Other Comprehensive Income and Expenditure (Remeasurements)

The Return on Plan Assets – excluding amounts recognised in the Net Interest on the Net Defined Benefit Liability (Asset). This includes interest, dividends and other income derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets, and any tax payable by the plan itself other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation.

Actuarial Gains and Losses – changes in the present value of the defined benefit obligation resulting from: a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and b) the effects of changes in actuarial assumptions.

Within the Movement in Reserves Statement Appropriations

Contributions by Scheme Participants – the increase in scheme liabilities and assets due to payments into the scheme by employees (where increased contribution increases pension due to the employee in the future).

Contributions by the Employer - the increase in scheme assets due to payments into the scheme by the employer.

In relation to retirement benefits, statutory provisions require the General Fund balance to be charged with the amount payable by the Council to the pension fund or directly to pensioners in the year, not the amount calculated according to the relevant accounting standards. In the Movement in Reserves Statement, this means that there are transfers to and from the Pensions Reserve to remove the notional debits and credits for retirement benefits and replace them with debits for the cash paid to the pension fund and pensioners and any such amounts payable but unpaid at the year-end. The negative balance that arises on the Pensions Reserve thereby measures the beneficial impact to the General Fund of being required to account for retirement benefits on the basis of cash flows rather than as benefits are earned by employees.

Discretionary Benefits

The Council also has restricted powers to make discretionary awards of retirement benefits in the event of early retirements. Any liabilities estimated to arise as a result of an award to any member of staff are accrued in the year of the decision to make the award and accounted for using the same policies that are applied to the Northern Ireland Local Government Officers' pension fund.

Northern Ireland Civil Service (NICS) Pension Scheme

As a result of Local Government Reform on 1 April 2015, staff that transferred from Central Government to the Council retained membership of the Northern Ireland Civil Service (NICS) Pension Scheme. The scheme provides defined benefits to members (retirement lump sums and pensions). However, the arrangements for the NICS Pension Scheme mean that liabilities for these benefits cannot ordinarily be identified specifically to the Council. The scheme is therefore accounted for as if it were a defined contribution scheme and no liability for future payments of benefits is recognised in the Balance Sheet.

v) **Events After the Balance Sheet Date**

Events after the Balance Sheet date are those events, both favourable and unfavourable, that occur between the end of the reporting period and the date when the Statement of Accounts is authorised for issue. Two types of events can be identified:

- 1) Those that provide evidence of conditions that existed at the end of the reporting period – the Statement of Accounts is adjusted to reflect such events.
- 2) Those that are indicative of conditions that arose after the reporting period – the Statement of Accounts is not adjusted to reflect such events, but where a category of events would have a material effect, disclosure is made in the notes of the nature of the events and their estimated financial effect.

The Statement of Accounts may subsequently be adjusted up to the date when they are authorised for issue. This date will be recorded on the Statement of Accounts and is usually the date the Local Government Auditor issues the certificate and opinion. Where material adjustments are made in this period they will be disclosed.

Events taking place after the date of authorisation for issue are not reflected in the Statement of Accounts.

vi) **Exceptional Items**

When items of income and expense are material, their nature and amount is disclosed separately, either on the face of the Comprehensive Income and Expenditure Statement or in the notes to the accounts, depending on how significant the items are to an understanding of the Council's financial performance.

vii) **Prior Period Adjustments, Changes in Accounting Policies and Estimates and Errors**

Prior period adjustments may arise as a result of a change in accounting policies or to correct a material error. Changes in accounting estimates are accounted for prospectively, i.e. in the current and future years affected by the change and do not give rise to a prior period adjustment.

Changes in accounting policies are only made when required by proper accounting practices or the change provides more reliable or relevant information about the effect of transactions, other events and conditions on the Council's financial position or financial performance. Where a change is made, it is applied retrospectively (unless stated otherwise) by adjusting opening balances and comparative amounts for the prior period as if the new policy had always been applied.

Material errors discovered in prior period figures are corrected retrospectively by amending opening balances and comparative amounts for the prior period.

viii) **Financial Instruments**

Financial Liabilities

Financial liabilities are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value and are carried at their amortised cost. Annual charges to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest payable are based on the carrying amount of the liability, multiplied by the effective rate of interest for the instrument. The effective interest rate is the rate that exactly discounts estimated future cash payments over the life of the instrument to the amount at which it was originally recognised.

For most of the borrowings that the Council has, this means that the amount presented in the Balance Sheet is the outstanding principal repayable (plus accrued interest); and interest charged to the Comprehensive Income and Expenditure Statement is the amount payable for the year according to the loan agreement.

Where premiums and discounts have been charged to the Comprehensive Income and Expenditure Statement, regulations allow the impact on the General Fund Balance to be spread over future years. The Council has a policy of spreading the gain or loss over the term that was remaining on the loan against which the premium was payable or discount receivable when it was repaid. The reconciliation of amounts charged to the Comprehensive Income and Expenditure Statement to the net charge required against the General Fund Balance is managed by a transfer to or from the Financial Instruments Adjustment Account in the Movement in Reserves Statement.

Financial Assets

Financial assets are classified based on a classification and measurement approach that reflects the business model for holding the financial assets and their cashflow characteristics.

There are three main classes of financial assets measured at:

- amortised cost
- fair value through profit or loss (FVPL), and
- fair value through other comprehensive income (FVOCI)

The Council's business model is to hold investments to collect contractual cash flows. Financial assets are therefore classified as amortised cost, except for those whose contractual payments are not solely payment of principal and interest (i.e. where the cash flows do not take the form of a basic debt instrument).

Financial Assets Measured at Amortised Cost

Financial assets measured at amortised cost are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured at fair value. They are subsequently measured at their amortised cost. Annual credits to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement for interest receivable are based on the carrying amount of the asset multiplied by the effective rate of interest for the instrument. For most of the financial assets held by the Council, this means that the amount presented in the Balance Sheet is the outstanding principal receivable (plus accrued interest) and interest credited to the Comprehensive Income and Expenditure is the amount receivable for the year in the loan agreement.

Any gains and losses that arise on the derecognition of an asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

Expected Credit Loss Model

The Council recognises expected credit losses on all of its financial assets held at amortised cost, either on a 12-month or lifetime basis. The expected credit loss model also applies to lease receivables and contract assets. Only lifetime losses are recognised for trade receivables (debtors) held by the Council.

Impairment losses are calculated to reflect the expectation that the future cash flows might not take place because the borrower could default on their obligations. Credit risk plays a crucial part in assessing losses. Where risk has increased significantly since an instrument was initially recognised, losses are assessed on a lifetime basis. Where risk has not increased significantly or remains low, losses are assessed on the basis of 12-month expected losses.

Financial Assets Measured at Fair Value through Profit or Loss

Financial assets that are measured at FVPL are recognised on the Balance Sheet when the Council becomes a party to the contractual provisions of a financial instrument and are initially measured and carried at fair value. Fair value gains and losses are recognised as they arrive in the Surplus or Deficit on Provision of Services.

The fair value measurements of the financial assets are based on the following techniques:

- instruments with quoted market prices - the market price.
- other instruments with fixed and determinable payments - discounted cash flow analysis.

The inputs to the measurement techniques are categorised in accordance with the following three levels:

- Level 1 inputs - quoted prices (unadjusted) in active markets for identical assets that the authority can access at the measurement date.
- Level 2 inputs - inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly.
- Level 3 inputs - unobservable inputs for the asset.

Any gains and losses that arise on the derecognition of the asset are credited or debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

ix) Foreign Currency Translation

Where the Council has entered into a transaction denominated in a foreign currency, the transaction is converted into sterling at the exchange rate applicable on the date the transaction was effective. Where amounts in foreign currency are outstanding at the year-end, they are reconverted at the spot exchange rate at 31 March. Resulting gains or losses are recognised in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement.

x) Government Grants and Contributions

Whether paid on account, by instalments or in arrears, government grants and third party contributions and donations are recognised as due to the Council when there is reasonable assurance that:

- the Council will comply with the conditions attached to the payments, and
- the grants or contributions will be received.

Amounts recognised as due are not credited to the Comprehensive Income and Expenditure Statement until conditions attaching to the grant or contribution have been satisfied. Conditions are stipulations that specify that the future economic benefits or service potential embodied in the asset in the form of the grant or contribution are required to be consumed by the recipient as specified, or future economic benefits or service potential must be returned to the transferor.

Monies advanced as grants and contributions for which conditions have not been satisfied are carried in the Balance Sheet as creditors. When conditions are satisfied, the grant or contribution is credited to the relevant service line (attributable revenue grants and contributions) or Taxation and Non-Specific Grant Income (non-ring-fenced revenue grants and all capital grants) in the Comprehensive Income and Expenditure Statement.

Where capital grants are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance in the Movement in Reserves Statement. Where the grant has yet to be used to finance capital expenditure, it is posted to the Capital Grants Unapplied Reserve. Where it has been applied, it is posted to the Capital Adjustment Account. Amounts in the Capital Grants Unapplied Reserve are transferred to the Capital Adjustment Account once they have been applied to fund capital expenditure.

xi) Inventories and Long Term Contracts

Inventories are included in the Balance Sheet at the lower of cost and net realisable value. The cost of inventories is assigned using the FIFO costing formula.

Long-term contracts are accounted for on the basis of charging the Surplus or Deficit on the Provision of Services with the consideration allocated to the performance obligations satisfied based on the goods or services transferred to the service recipient during the financial year.

xii) Overheads and Support Services

The majority of overheads and support services are included in the expenditure of the Strategic Policy & Resources Committee in the Comprehensive Income and Expenditure Statement.

xiii) Landfill Allowance Scheme

The Landfill Allowances Scheme operates under the Landfill Allowances Scheme (Northern Ireland) Regulations 2005. Local Authorities are allocated annual target figures for the maximum amount of biodegradable municipal waste that can be sent to landfill but there are no tradable allowances. It is not a 'cap and trade' scheme since landfill allowances are not tradable. For this reason, landfill allowances are not recognised as assets on the Balance Sheet.

xiv) **Intangible Assets**

Expenditure on non-monetary assets that do not have physical substance but are controlled by the Council as a result of past events (e.g. software licences) is capitalised when it is expected that future economic benefits or service potential will flow from the intangible asset to the Council.

Internally generated assets are capitalised where it is demonstrable that the project is technically feasible and is intended to be completed (with adequate resources being available) and the Council will be able to generate future economic benefits or deliver service potential by being able to sell or use the asset. Expenditure is capitalised where it can be measured reliably as attributable to the asset and restricted to that incurred during the development phase (research expenditure is not capitalised).

Expenditure on the development of websites is not capitalised if the website is solely or primarily intended to promote or advertise the Council's goods or services.

Intangible assets are measured initially at cost. Amounts are only revalued where the fair value of the assets held by the Council can be determined by reference to an active market. In practice, no intangible asset held by the Council meets this criterion, and they are therefore carried at amortised cost. The depreciable amount of an intangible asset is amortised over its useful life to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. An asset is tested for impairment whenever there is an indication that the asset might be impaired – any losses recognised are posted to the relevant service line(s) in the Comprehensive Income and Expenditure Statement. Any gain or loss arising on the disposal or abandonment of an intangible asset is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement.

Where expenditure on intangible assets qualifies as capital expenditure for statutory purposes, amortisation, impairment losses and disposal gains and losses are not permitted to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and (for any sale proceeds greater than £5,000) the Capital Receipts Reserve.

xv) **Investment Property**

Investment properties are those that are used solely to earn rentals and/or for capital appreciation. The definition is not met if the property is used in any way to facilitate the delivery of services or production of goods or is held for sale.

Investment properties are measured initially at cost and subsequently at fair value, being the price that would be received to sell such an asset in an orderly transaction between market participants at the measureable date. As a non-financial asset, investment properties are measured at highest and best use. Properties are not depreciated but are revalued annually according to market conditions at the year-end. Gains and losses on revaluation are posted to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement. The same treatment is applied to gains and losses on disposal.

Rentals received in relation to investment properties are credited to the Financing and Investment Income line in the Comprehensive Income and Expenditure Statement and result in a gain for the General Fund Balance. However, revaluation and disposal gains and losses are not permitted by statutory arrangements to have an impact on the General Fund Balance. The gains and losses are therefore reversed out of the General Fund Balance in the Movement in Reserves Statement and posted to the Capital Adjustment Account and the Capital Receipts Reserve.

xvi) **Leases**

Finance Leases

Leases are classified as finance leases where the terms of the lease transfer substantially all the risks and rewards incidental to ownership of the property, plant or equipment from the lessor to the lessee. All other leases are classified as operating leases.

Where a lease covers both land and buildings, the land and buildings elements are considered separately for classification.

Arrangements that do not have the legal status of a lease but convey a right to use an asset in return for payment are accounted for under this policy where fulfilment of the arrangement is dependent on the use of specific assets.

The Council as Lessee - Finance Lease

Property, plant and equipment held under finance leases is recognised on the Balance Sheet at the commencement of the lease at its fair value measured at the lease's inception (or the present value of the minimum lease payments, if lower). The asset recognised is matched by a liability for the obligation to pay the lessor. Initial direct costs of the Council are added to the carrying amount of the asset. Premiums paid on entry into a lease are applied to writing down the lease liability. Contingent rents are charged as expenses in the periods in which they are incurred.

Lease payments are apportioned between:

- a. a charge for the acquisition of the interest in the property, plant or equipment – applied to write down the lease liability, and
- b. a finance charge (debited to the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement).

Property, Plant and Equipment recognised under finance leases is accounted for using the policies applied generally to such assets, subject to depreciation being charged over the lease term if this is shorter than the asset's estimated useful life (where ownership of the asset does not transfer to the Council at the end of the lease period).

The Council is not required to raise district rates to cover depreciation or revaluation and impairment losses arising on leased assets. Instead, a prudent annual contribution is made from revenue towards the deemed capital investment in accordance with statutory requirements. Depreciation and revaluation and impairment losses are therefore substituted by a revenue contribution in the General Fund Balance, by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

Operating Leases

Rentals paid under operating leases are charged to the Comprehensive Income and Expenditure Statement as an expense of the services benefiting from use of the leased property, plant or equipment. Charges are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a rent-free period at the commencement of the lease).

The Council as Lessor - Finance Lease

Where the Council grants a finance lease over a property or an item of plant or equipment, the relevant asset is written out of the Balance Sheet as a disposal. At the commencement of the lease, the carrying amount of the asset in the Balance Sheet (whether Property, Plant and Equipment or Assets Held for Sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. A gain, representing the Council's net investment in the lease, is credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal), matched by a lease asset (long term debtor) in the Balance Sheet.

Lease rentals receivable are apportioned between:

- a. a charge for the acquisition of the interest in the property – applied to write down the lease debtor together with any premiums received, and
- b. finance income - credited to the Financing and Investment income and Expenditure line in the Comprehensive Income and Expenditure Statement.

The gain credited to the Comprehensive Income and Expenditure Statement on disposal is not permitted by statute to increase the General Fund Balance and is required to be treated as a capital receipt. Where a premium has been received, this is posted out of the General Fund Balance to the Capital Receipts Reserve in the Movement in Reserves Statement. Where the amount due in relation to the lease asset is to be settled by the payment of rentals in future financial years, this is posted out of the General Fund Balance to the Deferred Capital Receipts Reserve in the Movement in Reserves Statement. When the future rentals are paid, the element for the capital receipt for the disposal of the asset is used to write down the lease debtor. At this point, the deferred capital receipts are transferred to the Capital Receipts Reserve.

The written-off value of disposals is not a charge against District rates, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are therefore appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

The Council as Lessor - Operating Lease

Where the Council grants an operating lease over a property or an item of plant or equipment, the asset is retained in the Balance Sheet. Rental income is credited to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Credits are made on a straight-line basis over the life of the lease, even if this does not match the pattern of payments (e.g. there is a premium paid at the commencement of the lease). Initial direct costs incurred in negotiating and arranging the lease are added to the carrying amount of the relevant asset and charged as an expense over the lease term on the same basis as rental income.

xvii) **Surplus Assets**

Surplus assets are non-operational assets that do not meet the conditions to be classified as assets held for sale. They are measured at fair value, reflecting the actual market state and conditions at the balance sheet date (which is the valuation date) with best evidence of fair value in an active market for similar properties in the same location. The Council classifies assets to surplus assets on the advice of its estates management officers and in consultation with its external property valuers.

The surplus assets held by the Council comprise a number of properties including land, buildings or sites of land and buildings combined, which have not reached the stage where the council can market these for sale advantageously, or where the properties have restrictions that prevent them currently being brought to market.

xviii) **Disposals and Non-Current Assets Held for Sale**

When it becomes probable that the carrying amount of an asset will be recovered principally through a sale transaction rather than through its continuing use, it is reclassified as an Asset Held for Sale. The asset is revalued immediately before reclassification and then carried at the lower of this amount and fair value less costs to sell. Where there is a subsequent decrease to fair value less costs to sell, the loss is posted to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement. Gains in fair value are recognised only up to the amount of any previously recognised losses in the Surplus or Deficit on the Provision of Services. Depreciation is not charged on Assets Held for Sale.

If assets no longer meet the criteria to be classified as assets held for sale, they are reclassified back to non-current assets and valued at the lower of its carrying amount before they were classified as held for sale: adjusted for depreciation, amortisation or revaluations that would have been recognised had they not been classified as held for sale, and their recoverable amount at the date of the decision not to sell.

Assets that are to be abandoned or scrapped are not reclassified as assets held for sale.

When an asset is disposed of, or decommissioned, the carrying amount of the asset in the Balance Sheet (whether property, plant and equipment or assets held for sale) is written off to the Other Operating Expenditure line in the Comprehensive Income and Expenditure Statement as part of the gain or loss on disposal. Receipts from disposals (if any) are credited to the same line in the Comprehensive Income and Expenditure Statement also as part of the gain or loss on disposal (i.e. netted off against the carrying value of the asset at the time of disposal). Any revaluation gains accumulated for the asset in the Revaluation Reserve are transferred to the Capital Adjustment

Amounts greater than £5k received for a disposal are categorised as capital receipts and credited to the Capital Receipts Reserve. Receipts are appropriated to the Reserve from the General Fund Balance in the Movement in Reserves Statement.

The written-off value of disposals is not a charge against District Rates, as the cost of non-current assets is fully provided for under separate arrangements for capital financing. Amounts are appropriated to the Capital Adjustment Account from the General Fund Balance in the Movement in Reserves Statement.

xix) **Property, Plant and Equipment**

Assets that have physical substance and are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes and that are expected to be used during more than one financial year are classified as Property, Plant and Equipment.

Recognition

Expenditure on the acquisition, creation or enhancement of Property, Plant and Equipment is capitalised on an accruals basis, provided that it is probable that the future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably. Expenditure that maintains but does not add to an asset's potential to deliver future economic benefits or service potential (i.e., repairs and maintenance) is charged as an expense when it is incurred. The Council applies a de-minimis level of £25k to Plant & Machinery, Information Technology equipment, Fixtures & Fittings and Office equipment, meaning only assets over £25k are capitalised. Subsequent capital expenditure is only capitalised where it provided an enhancement to the economic benefits of the asset in excess of those previously addressed.

Measurement

Assets are initially measured at cost, comprising:

- a. the purchase price.
- b. any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.
- c. the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located

The Council does not capitalise borrowing costs incurred whilst assets are under construction.

The cost of assets acquired other than by purchase is deemed to be its fair value, unless the acquisition does not have commercial substance (i.e. it will not lead to a variation in the cash flows of the Council). In the latter case, where an asset is acquired via an exchange, the cost of the acquisition is the carrying amount of the asset given up by the Council.

Donated assets are measured initially at fair value. The difference between fair value and any consideration paid is credited to the Taxation and Non-Specific Grant Income line of the Comprehensive Income and Expenditure Statement, unless the donation has been made conditionally. Until conditions are satisfied, the gain is held in the Donated Assets Account. Where gains are credited to the Comprehensive Income and Expenditure Statement, they are reversed out of the General Fund Balance to the Capital Adjustment Account in the Movement in Reserves Statement.

Assets are then carried in the Balance Sheet using the following measurement basis:

- infrastructure, community assets and assets under construction: depreciated historical cost.
- short life assets, including road vehicles, plant and equipment, fixtures and fittings, office equipment, and IT and IT equipment: depreciated historic cost as a proxy for current value.
- surplus assets: fair value (at highest and best use).
- investment properties: measured initially at cost and subsequently at fair value as outlined in accounting policy

xv

Where there is no market-based evidence of fair value because of the specialist nature of an asset, depreciated replacement cost is used as an estimate of fair value.

Valuation

The Council operates a rolling programme for the revaluation of Land and Buildings with approximately 25% of these being revalued by physical inspection each year and the remainder being revalued by a desktop exercise. Increases in valuations are matched by credits to the Revaluation Reserve to recognise unrealised gains. Exceptionally, gains might be credited to the Comprehensive Income and Expenditure Statement where they arise from the reversal of a loss previously charged to a service.

The Revaluation Reserve contains revaluation gains recognised since 1 April 2007 only, the date of its formal implementation. Gains arising before that date have been consolidated into the Capital Adjustment Account.

Impairment

Assets are assessed at each year-end as to whether there is any indication that an asset may be impaired. Where indications exist and any possible differences are estimated to be material, the recoverable amount of the asset is estimated and, where this is less than the carrying amount of the asset, an impairment loss is recognised for the shortfall.

Where impairment losses are identified, they are accounted for by:

- a. where there is a balance of revaluation gains for the asset in the Revaluation Reserve, the carrying amount of the asset is written down against that balance (up to the amount of the accumulated gains).
- b. where there is no balance in the Revaluation Reserve or an insufficient balance, the carrying amount of the asset is written down against the relevant service line(s) in the Comprehensive Income and Expenditure Statement.

Where an impairment loss is reversed subsequently, the reversal is credited to the relevant service line(s) in the Comprehensive Income and Expenditure Statement, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

The same accounting treatment is applied to revaluation losses as a result of a general fall in asset prices across the board as opposed to a consumption of economic benefit specific to an asset as is in the case of impairment losses.

Depreciation

Depreciation is provided for on all property, plant and equipment assets by the systematic allocation of their depreciable amounts over their useful lives. An exception is made for assets without a determinable finite useful life (i.e. freehold land and certain Community Assets) and assets that are not yet available for use (i.e. assets under construction).

Depreciation is calculated on a straight-line basis on the following classes of tangible asset:

- buildings, installation and fittings are depreciated on their fair value over the estimated remaining lives of those assets as advised by the Independent Chartered Surveyors. Depending on the type of building, installation or fitting the maximum useful life will be a range up to 60 years.
- infrastructure assets, short-life assets, including road vehicles, plant and equipment, fixtures and fittings, office equipment, and IT and IS equipment are depreciated over their estimated useful lives.

Intangible assets are amortised on a straight-line basis over their estimated useful lives.

Amortisation is calculated on the following basis:

- straight-line allocation of the estimated useful lives.
- amortisation is charged in the month of capitalisation but not in the month of disposal.

Componentisation

Where an item of Property, Plant and Equipment asset has major components whose cost is significant in relation to the total cost of the item, the components are depreciated separately.

Componentisation is only applicable to larger value land and buildings or equipment assets. The Council applies the following de-minimis levels in relation to componentisation:

- a component should be valued separately if it is greater than or equal to 3% of the total value of the asset; and
- the individual component has a valuation of greater than or equal to £300k.

Revaluations

Revaluation gains are also depreciated, with an amount equal to the difference between current value depreciation charged on assets and the depreciation that would have been chargeable based on their historical cost being transferred each year from the Revaluation Reserve to the Capital Adjustment Account.

xx) Community Assets

From 1 April 2017, community assets are recognised, measured and accounted for at their depreciated historic cost. The historical cost of a community asset is deemed to be the carrying amount of an asset as at 1 April 2007 or at the date of acquisition, whichever date is the later, and adjusted for subsequent depreciation or impairment (if applicable).

Community assets that consist of land or that have an indeterminable useful life will not be depreciated but will be subject to annual review for impairment. Community assets that are depreciable, or that have depreciable components, and have a determinable useful life will be depreciated systematically at a constant (straight-line) rate over their useful lives, as well as being subject to impairment review if there is evidence of excessive deterioration or that their value to the Council is below their then carrying amount.

Depreciation on community assets will be charged on an annual basis to the appropriate service of the Council in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement.

xxi) Heritage Assets

Heritage Assets are assets with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

Heritage Assets are those assets that are intended to be preserved in trust for future generations because of their cultural, environmental or historic associations. They would be held by this authority in pursuit of our overall objectives in relation to the maintenance of heritage.

The Council's collection of Heritage Assets (Works of Art and Civic Items) is reported in the balance sheet at insurance valuation, which is based on market values, or if it is not possible to obtain a valuation, they are maintained at historical cost less any depreciation, amortisation or impairment losses. These insurance valuations based on market values are updated on a periodic basis. Where no cost can be measured reliably, heritage assets are not held at a monetary value and are not reported in the balance sheet. Such assets will continue to be retained by the Council and will form part of its heritage assets collection, and will be reported in summary by way of a note to the financial statements.

Summary information on Heritage Assets has been provided for current financial year along with comparatives for the previous financial year. Detailed information relating to transactions has not been included for prior years as it would not be practical to do so and there is little value added for the users of the accounts.

xxii) Provisions

Provisions are made where an event has taken place that gives the Council a legal or constructive obligation that probably requires settlement by a transfer of economic benefits or service potential, and a reliable estimate can be made of the amount of the obligation. For instance, the Council may be involved in a court case that could eventually result in the making of a settlement or the payment of compensation.

Provisions are charged as an expense to the appropriate service line in the Comprehensive Income and Expenditure Statement in the year that the Council becomes aware of the obligation, and measured at the best estimate at the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance Sheet. Estimated settlements are reviewed at the end of each financial year – where it becomes less than probable that a transfer of economic benefits will now be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

Where some or all of the payment required to settle a provision is expected to be recovered from another party (e.g. from an insurance claim), this is only recognised as income for the relevant service if it is virtually certain that reimbursement will be received if the Council settles the obligation.

xxiii) **Reserves**

The Council sets aside specific amounts as reserves for future policy purposes or to cover contingencies. Reserves are created by transferring amounts out of the General Fund Balance. When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service in that year against the Surplus or Deficit on the Provision of Services in the Comprehensive Income and Expenditure Statement. The reserve is then transferred back into the General Fund Balance so that there is no net charge against District Rates for the expenditure.

Certain reserves are kept to manage the accounting processes for non-current assets, financial instruments, retirement benefits and employee benefits and do not represent usable resources for the Council – these reserves are explained in the relevant note to the accounts.

xxiv) **Charges to Revenue for Non-Current Assets**

Services, support services and trading accounts are debited with the following amounts to record the cost of holding non-current assets during the year:

- a. depreciation attributable to the assets used by the relevant service.
- b. revaluation and impairment losses on assets used by the service where there are no accumulated gains in the Revaluation Reserve against which the losses can be written off.
- c. amortisation of intangible fixed assets attributable to the service.

The Council is not required to raise District Rates to cover depreciation, revaluation and impairment losses or amortisations. However, it is required to make an annual contribution from revenue to contribute towards the reduction in its overall borrowing requirement [equal to either an amount calculated on a prudent basis determined by the Council in accordance with statutory guidance]. Depreciation, revaluation and impairment losses and amortisation are therefore replaced by the contribution in the General Fund Balance [minimum revenue provision (MRP)], by way of an adjusting transaction with the Capital Adjustment Account in the Movement in Reserves Statement for the difference between the two.

xxv) **Revenue Expenditure Funded from Capital under Statute**

Expenditure incurred during the year that may be capitalised under statutory provisions but that does not result in the creation of a non-current asset has been charged as expenditure to the relevant service in the Comprehensive Income and Expenditure Statement in the year. Where the Council has determined to meet the cost of this expenditure from existing capital resources or by borrowing, a transfer in the Movement in Reserves Statement from the General Fund Balance to the Capital Adjustment Account then reverses out the amounts charged, so that there is no impact on the level of District Rates.

xxvi) **Value Added Tax**

VAT payable is included as an expense only to the extent that it is not recoverable from Her Majesty's Revenue and Customs. VAT receivable is excluded from income.

xxvii) **Landfill Exploration and Evaluation**

The Council considers the facts and circumstances to determine whether an exploration and evaluation asset should be recognised in respect of the landfill site including assessment of the amount, timing and certainty of future cash flows under IFRS 6. The Council's landfill site produces gas to generate electricity. During 2022/23, a number of Global Geo-political factors led to increased utility prices, which in turn resulted in the income from the Electricity Generation increasing significantly resulting in a net income position of £595k. The Council does not recognise any asset in respect of this gas production as any forecasting or estimating of future income is uncertain. The Council cannot reliably measure or value such an asset under IAS 38.

xxviii) **Fair Value Measurement**

The Council measures some of its non-financial assets such as surplus assets and investment properties and some of its financial instruments such as equity shareholdings [other financial instruments as applicable] at fair value at each reporting date. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- a) in the principal market for the asset or liability, or
- b) in the absence of a principal market, in the most advantageous market for the asset or liability.

The Council measures the fair value of an asset or liability using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

When measuring the fair value of a non-financial asset, the Council takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Council uses valuation techniques that are appropriate in the circumstances and for which sufficient data is available, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Inputs to the valuation techniques in respect of assets and liabilities for which fair value is measured or disclosed in the Council's financial statements are categorised within the fair value hierarchy, as follows:

- Level 1 – quoted prices (unadjusted) in active markets for identical assets or liabilities that the authority can access at the measurement date.
- Level 2 – inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 – unobservable inputs for the asset or liability.

xxix) **Capital Receipts Unapplied**

This represents capital receipts that are held on the balance sheet to finance future capital expenditure. Income from disposal of fixed assets is posted into the capital receipts unapplied account until such time as it is allocated to finance other capital expenditure.

b Accounting Standards That Have Been Issued but Have Not Yet Been Adopted

At the balance sheet date, the following new standards and amendments to existing standards have been published, but not yet adopted by the Code of Practice for Local Authority Accounting:

- a) IFRS 16 Leases (but only for those local authorities that have decided to voluntarily implement IFRS 16 in the 2023/24 year).
- b) Where an authority adopted IFRS 16 in 2022/23 but chose to defer implementation of IFRS 16 to PFI/PPP arrangements until 2023/24 information on that more specific accounting change will be required in its 2022/23 statements of accounts.
- c) Definition of Accounting Estimates (Amendments to IAS 8) issued in February 2021.
- d) Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2) issued in February 2021.
- e) Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12) issued in May 2021.
- f) Updating a Reference to the Conceptual Framework (Amendments to IFRS 3) issued in May 2020.

c Critical Judgements in Applying Accounting Policies

In applying accounting policies set out from Note 1a above the Council has had to make certain judgements about complex transactions or those involving uncertainty about future events.

The critical judgements made in the Statement of Accounts are:

Landfill Provision

The calculation of the necessary financial provision for the capping and aftercare costs for the landfill site depends on a judgement around the appropriate discount rate to be used and the number of years over which these costs need to be provided. The landfill provision figures are sensitive to the assumptions used. The impact of amending the interest rates used to discount this provision has been mitigated through the creation of a Provision Discount Rate Reserve to accommodate fluctuations in the current value of the annual calculation of long term provisions for landfill costs.

d Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty

The Statement of Accounts contains estimated figures that are based on assumptions made by the Council about the future or that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However, because balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

The items in the Council's Balance Sheet at 31 March 2023 for which there is a significant risk of material adjustment in the forthcoming financial year are as follows:

Pension Liability

Estimation of the net liability to pay pensions depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and expected returns on pension fund assets. A firm of consulting actuaries AON Hewitt is engaged to provide the Council with expert advice about the assumptions to be applied. The pension figures disclosed in these financial statements are sensitive to the assumptions used.

The approximate impact of changing key assumptions on the present value of the funded defined benefit obligation as at 31 March 2023 and the projected service cost for the year ending 31 March 2023 is set out in Note 20.

2

a Expenditure and Funding Analysis

The Expenditure and Funding Analysis shows how annual expenditure is used and funded from resources (government grants, rents, and rates) by local authorities in comparison with those resources consumed or earned by authorities in accordance with generally accepted accounting practices. It also shows how this expenditure is allocated for decision making purposes between the Council's committees. Income and expenditure accounted for under generally accepted accounting practices is presented more fully in the Comprehensive Income and Expenditure Statement.

	2022/23			2021/22		
	Net Expenditure Chargeable to the General Fund	Adjustments	Net Expenditure in the Comprehensive Income and Expenditure Statement	Net Expenditure Chargeable to the General Fund	Adjustments	Net Expenditure in the Comprehensive Income and Expenditure Statement
	£	£	£	£	£	£
Strategic Policy & Resources	56,276,958	(8,356,363)	64,633,321	50,930,164	(10,820,745)	61,750,909
City Growth & Regeneration	21,659,915	(5,970,263)	27,630,178	19,514,842	(6,755,538)	26,270,380
People & Communities	89,247,095	(22,814,069)	112,061,164	80,641,410	(23,705,418)	104,346,828
Planning & Licensing	2,542,801	(1,406,987)	3,949,788	2,095,752	(1,569,842)	3,665,594
Net Cost of Services	169,726,769	(38,547,682)	208,274,451	153,182,168	(42,851,543)	196,033,711
Other Income and Expenditure	(166,323,987)	19,568,517	(185,892,504)	(160,476,788)	28,691,997	(189,168,785)
Surplus or Deficit	3,402,782	(18,979,165)	22,381,947	(7,294,620)	(14,159,546)	6,864,926
Opening General Fund			62,218,726			54,924,106
Surplus/(Deficit) on General Fund Balance in Year			(3,402,782)			7,294,620
Closing General Fund			58,815,944			62,218,726

2

b Note to the Expenditure and Funding Analysis

This note provides a reconciliation of the main adjustments to Net Expenditure Chargeable to the General Fund to arrive at the amounts in the Comprehensive Income and Expenditure Statement. The relevant transfers between reserves are explained in the Movement in Reserves Statement.

Adjustments between Funding and Accounting Basis
2022/23

Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for the Pension Adjustments	Other Statutory Adjustments	Other non-statutory Adjustments	Total adjustments
	£	£	£	£	£
Strategic Policy & Resources	(4,779,733)	(6,539,591)	245,057	2,717,904	(8,356,363)
City Growth & Regeneration	(4,919,729)	(1,563,804)	24,270	489,000	(5,970,263)
People & Communities	(14,323,381)	(8,795,127)	304,439	-	(22,814,069)
Planning & Licensing	-	(1,447,086)	40,099	-	(1,406,987)
Net Cost of Services	(24,022,843)	(18,345,608)	613,865	3,206,904	(38,547,682)
Other Income and Expenditure from the Expenditure and Funding Analysis	25,815,442	(3,781,392)	-	(2,465,533)	19,568,517
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	1,792,599	(22,127,000)	613,865	741,371	(18,979,165)

Adjustments between Funding and Accounting Basis
2021/22

Adjustments from General Fund to arrive at the Comprehensive Income and Expenditure Statement Amounts	Adjustments for Capital Purposes	Net Change for the Pension Adjustments	Other Statutory Adjustments	Other non-statutory Adjustments	Total adjustments
	£	£	£	£	£
Strategic Policy & Resources	(5,145,181)	(7,496,469)	38,601	1,782,304	(10,820,745)
City Growth & Regeneration	(4,662,098)	(1,569,390)	(17,787)	(506,263)	(6,755,538)
People & Communities	(14,189,950)	(9,590,828)	75,360	-	(23,705,418)
Planning & Licensing	-	(1,582,120)	12,278	-	(1,569,842)
					-
Net Cost of Services	(23,997,229)	(20,238,807)	108,452	1,276,041	(42,851,543)
Other Income and Expenditure from the Expenditure and Funding Analysis	38,000,202	(3,832,193)	-	(5,476,012)	28,691,997
Difference between General Fund surplus or deficit and Comprehensive Income and Expenditure Statement Surplus or Deficit on the Provision of Services	14,002,973	(24,071,000)	108,452	(4,199,971)	(14,159,546)

Each committee is responsible for the delivery of key services to the Council and the main services included in each committee is as follows:

Strategic Policy and Resources Committee

The net expenditure of this committee includes Legal and Civic Services, Finance and Resources, City Organisation Structure and Major Projects and Corporate Priorities with Human Resources and Good Relations.

City Growth and Regeneration Committee

The net expenditure of the committee includes Economic Initiatives and City Regeneration, City Events and Venues including Off-Street Car Parking, Place and Economy and Parks Estates and Zoo.

People and Communities Committee

The net expenditure of the committee includes Cleansing, Waste Management and Vehicles, Parks, Cemeteries and Leisure Centres, Environmental Health, Neighbourhood and Development and Community Services.

Planning and Licensing Committees

The net expenditure includes Planning and Building Control Services.

3 a Expenditure and Income Analysed by Nature

Expenditure		2022/23	2021/22
	Note	£	£
Employee Benefits Expenses	7	100,843,596	88,962,292
Other Services Expenditure		144,766,750	135,569,557
Support Service Recharges		-	-
Depreciation, Amortisation, Impairment	11	24,022,845	23,997,230
Interest Payments	9	1,045,535	1,338,275
(Gain) on the Disposal of Assets	8	632,442	(470,191)
Other Expenditure	9	4,257,000	4,490,000
Total Expenditure		275,568,168	253,887,163

Income		2022/23	2021/22
	Note	£	£
Fees, Charges and Other Service Income		(60,006,318)	(51,976,853)
Interest and Investment Income	9	(6,783,347)	(15,392,163)
District Rate Income	10	(173,245,893)	(165,356,846)
Government Grants and Contributions	10	(13,150,663)	(14,296,375)
Support Service Income		-	-
Other Income		-	-
Total Income		(253,186,221)	(247,022,237)
Deficit on the Provision of Services		22,381,947	6,864,926

b Revenue from contracts with service recipients

On transition to IFRS 15, there is no impact on the Belfast City Council revenue recognition for contracts with customers.

Amounts included in the Comprehensive Income and Expenditure Statement for contracts with service recipients:

Revenue from contracts with service recipients	2022/23	2021/22
	£	£
Strategic Policy & Resources	3,354,932	1,818,437
City Growth & Regeneration	1,261,912	2,510,120
People & Communities	5,335,662	7,389,235
Total included in Comprehensive Income and Expenditure Statement	9,952,506	11,717,792

Revenue from contracts with service recipients includes services such as the provision of IT support, the provision of off street car parking facilities, and the sale of recycle. Income is recognised as the contract obligation is satisfied and received in arrears after each event.

The Council has applied the accounting standard to determine revenue recognition under IFRS 15.

Amounts included in the Balance Sheet for contracts with service recipients:

		31st March 2023	31st March 2022
	Note	£	£
Receivables, which are included in Debtors		-	-
Contract Assets	15	496,180	415,102
Contract Liabilities		-	-
Other		(113,110)	-
Total included in Net Assets		383,070	415,102

4 **Adjustments between an Accounting Basis and Funding Basis under Regulation:**
a **Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund Balance for the year:**

		2022/23		2021/22	
	Note	£	£	£	£
Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund Balance for the year:					
Impairments (losses & reversals) of non-current assets		-		-	
Derecognition (other than disposal) of non-current assets	11	-		-	
Revaluation increases/decreases taken to Surplus/Deficit on the Provision of Services	11	(210,629)		(8,539,269)	
Depreciation charged in the year on non-current assets	11	24,885,696	24,675,067	23,321,499	14,782,230
Net Revenue expenditure funded from capital under statute	12		-		-
Carrying amount of non current assets sold	8, 11	2,318,167		9,756	
Proceeds from the sale of PP&E, investment property and intangible assets	8, 24	(1,685,725)	632,442	(479,947)	(470,191)
Difference between finance costs calculated on an accounting basis and finance costs calculated in accordance with statutory requirements			-		-
Net charges made for retirement benefits in accordance with IAS 19	20		37,209,000		38,130,000
Direct revenue financing of Capital Expenditure	12, 25		(10,473,681)		(11,156,835)
Capital Grants and Donated Assets Receivable and Applied in year	10		(8,006,292)		(8,853,058)
Capital Grants Receivable and Unapplied in year	10		-		-
Rates Claw-Back Reserve			-		-
Adjustments in relation to Short-term compensated absences	26		(613,865)		(108,452)
Adjustments in relation to Lessor Arrangements			-		-
Landfill Regulations Reserve Adjustment			-		-
Provisions Discount Rate Reserve Adjustment	26		-		-
Amounts not included in the Comprehensive Income and Expenditure Statement but required by statute to be included when determining the Movement on the General Fund Balance for the year					
Statutory Provision for the financing of Capital Investment	26		(8,620,132)		(8,305,119)
Employers contributions payable to the NILGOSC and retirement benefits payable direct to pensioners	20		(15,082,000)		(14,059,000)
		19,720,539		9,959,575	

b Net transfers (to)/from statutory and other earmarked reserves:		2022/23	2022/23	2021/22	2021/22
	Note	£	£	£	£
Capital Fund					
Interest		-		-	
From Capital		-		-	
Other	25c	(2,327,765)	(2,327,765)	1,355,280	1,355,280
Leisure Mobilisation Fund					
Interest		-		-	
Other	25d	9,410	9,410	8,958	8,958
Capital Receipts Reserve					
Interest		-		-	
Other	25a	-	-	-	-
Neighbourhood Regeneration Fund					
Interest		-		-	
Other	25e	-	-	(2,000,000)	(2,000,000)
Other Funds and earmarked reserves					
Interest		(28,353)		(5,602)	
From Other funds		-		-	
Other	25f	(860,196)	(888,549)	(634,677)	(640,279)
Unusable reserves					
Capital Adjustment Account		-	-	-	-
			(3,206,904)		(1,276,041)

5 Cost of Services on Continuing Operations

a General power of competence

Under Section 79 of the Local Government Act (Northern Ireland) 2014, the Council has the power to do anything that individuals generally may do. Councils have the power to do this with or without charge. The power of competence is not limited to benefitting the area or its residents nor is it limited by existing powers.

Expenditure under the power of competence during 2022/23 was nil (2021/22 £259,790).

b External Audit Fees

The Council has incurred the following costs relating to the annual audit of the Statement of Accounts, certification of grant claims and other services provided by the Councils external auditors.

	2022/23	2021/22
	£	£
External Audit Fees	115,000	95,000
National Fraud Initiative	-	-
Performance Improvement work	25,000	25,000
	140,000	120,000

There were no other fees payable in respect of any other services provided by the appointed auditor over and above those described above.

6 Operating and Finance Leases Council as Lessor

a Finance Leases (Council as lessor)

The Council leases out a number of land and building assets by long term leases with lease terms from 250 to 999 years. The leases for 250 years are on a perpetual basis and it is assumed the leases will be renewed so the economic substance is similar to disposal. The rental income is either nil or 5p per annum. Rent is not normally received on these properties and so future minimum lease income is assumed to be nil.

The present value of lease payments receivable under the finance lease arrangements is recognised as a receivable and included in both short and long term debtors. The difference between the gross amount receivable and the present value of the amounts receivable is recognised as unearned finance income.

No contingent rents were recognised as receivable by the Council.

b Operating Leases (Council as lessor)

The Council, in accordance with its statutory and discretionary responsibilities, leases out property and equipment under operating leases for the following purposes:

- for the provision of community services, such as sports facilities, tourism services and community centres.
- for economic development purposes to provide suitable affordable accommodation for small local businesses.
- any other purposes.

Rental income recognised in the Comprehensive Income and Expenditure Statement in the current year amounts to £6,338,844 (previous year: £6,146,840). No contingent rents were recognised.

The lease contracts are all non-cancellable and do not include an extension option. The lease terms are between 1 and 250 years. Future minimum lease income is set out below:

	2022/23		2021/22	
	Land and Buildings	Vehicles, Plant and Equipment	Land and Buildings	Vehicles, Plant and Equipment
	£	£	£	£
Minimum lease rentals receivable:				
No later than 1 year	6,260,407	-	6,236,968	-
Later than 1 year and no later than 5 years	21,975,075	-	22,055,547	-
Later than 5 years	411,533,926	-	392,284,598	-
	439,769,408	-	420,577,113	-

The assets leased by the Council to third parties are included in the following categories of Property, Plant and Equipment with carrying values of:

	2022/23		2021/22	
	Land and Buildings	Vehicles, Plant and Equipment	Land and Buildings	Vehicles, Plant and Equipment
	£	£	£	£
Cost	93,480,000	-	85,725,000	-
Accumulated depreciation and impairments at 1 April	-	-	-	-
Depreciation charge for the year	-	-	-	-
Impairments	(45,000)	-	235,000	-
Revaluations	(610,000)	-	8,980,000	-
Transfers and reclassifications	130,000	-	(1,460,000)	-
Additions	-	-	-	-
Disposals	-	-	-	-
	92,955,000	-	93,480,000	-

Council as Lessee**c Finance Leases (Council as lessee)**

The Council has a number of assets of land held by long term leases from 980 to 10,000 years. Rental income is between 1p to £32 per annum, if demanded. Rent is not normally demanded on these properties and therefore future minimum lease payments are assumed to be nil.

The assets acquired under these leases are carried as property, plant and equipment in the Balance Sheet at the following net amounts:

	2022/23	2021/22
	£	£
Other Land and Buildings	890,465	610,464
Vehicles, Plant, Furniture and Equipment	-	-
	890,465	610,464

d Operating Leases (Council as lessee)

The Council is also leasing a number of office buildings with lease terms up to 15 years, land with a lease term of 25 years and vehicles/equipment with a lease term of up to 4 years.

The expenditure charged to services in the Comprehensive Income and Expenditure Statement during the year in relation to these leases was:

	2022/23		2021/22	
	Land and Buildings	Vehicles, Plant and Equipment	Land and Buildings	Vehicles, Plant and Equipment
	£	£	£	£
Minimum lease payments	338,594	138,365	298,584	100,821
Contingent rentals	-	-	-	-
Less: Sublease payments receivable	-	-	-	-
	338,594	138,365	298,584	100,821

No sub-lease payments or contingent rent payments were made or received. No sublease income is expected as all assets held under operating lease agreements are used exclusively by the Council.

The future minimum lease payments due under non-cancellable operating leases in future years are set out below:

	31st March 2023		31st March 2022	
	Land and Buildings £	Vehicles, Plant and Equipment £	Land and Buildings £	Vehicles, Plant and Equipment £
Not later than 1 year	324,582	140,354	315,221	94,814
Later than 1 year and no later than 5 years	1,132,008	225,315	1,142,406	19,526
Later than 5 years	298,743	-	550,355	-
	1,755,333	365,669	2,007,982	114,340

7 Employee Costs and Member Allowances

a Staff Costs

	2022/23	2021/22
	£	£
Salaries and Wages	77,786,989	68,602,289
Employers NIC	8,281,974	6,825,156
Employers Superannuation	14,774,633	13,534,847
Total staff costs	100,843,596	88,962,292

The above staff costs include the costs of voluntary redundancies in 2022/23. These costs total £392,294 (2021/22 £157,804) and are disclosed separately in Table 4 of the Remuneration Report. In addition, agency costs during the year amounted to £9,060,881 (2021/22 £7,053,574).

The Council's contribution rate to the NILGOSC scheme in 2022/23 was 19.5%.

Average Number of Employees - where FTE represents fulltime equivalent employees

b Average Number of Employees

	2022/23	2021/22
	FTE	FTE
Strategic Policy & Resources	592	577
City Growth & Regeneration	180	163
People & Communities	1,223	1,126
Planning & Licensing	145	143
Total Number	2,140	2,009

	2022/23	2021/22
	Actual Numbers	Actual Numbers
Full-time numbers employed	1,970	1,825
Part-time numbers employed	308	325
Total Number	2,278	2,150

c Senior Employees' Remuneration

	2022/23	2021/22
	£	£
£50,001 to £60,000	148	88
£60,001 to £70,000	38	25
£70,001 to £80,000	4	7
£80,001 to £90,000	4	3
£90,001 to £100,000	8	9
£100,001 to £110,000	6	1
£110,001 to £120,000	1	1
£120,001 to £130,000	-	-
£130,001 to £140,000	1	1
£140,001 to £150,000	-	-
Total Number	210	135

d Members' Allowances

	2022/23	2021/22
	£	£
Salaries	-	-
Basic Allowance	922,694	929,160
Mayor & Deputy Mayor's Allowance	40,956	41,050
Special Responsibility Allowance	117,154	117,774
High Sheriff's Allowance	6,250	6,250
Mileage	1,394	731
Conference & Courses	1,526	-
Travel & Subsistence	3,252	1,684
Miscellaneous Costs	-	-
PCSP Allowance	7,680	11,460
Telephone Rental	-	-
Total	1,100,906	1,108,109

e Northern Ireland Civil Service Pension Arrangements

As a result of Local Government Reform on 1st April 2015, staff transferred from Central Government to the Council but remain members of the Northern Ireland Civil Service Pension Scheme.

The Northern Ireland Civil Service Pension arrangements are unfunded multi-employer defined benefit schemes but the Department for Communities is unable to identify its share of the underlying assets and liabilities. The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation has been finalised. The outcome of this valuation informed contribution rates from April 2019 for both employers and employees.

For 2022/23, employers' contributions of £372,043 (2021/22 £363,374) were payable to the NICS pension arrangements at one of three rates in the range 28.7% to 34.2% of pensionable pay, based on salary bands.

The Government Actuary's Department (GAD) is responsible for carrying out scheme valuations. The Actuary reviews employer contributions every four years following the scheme valuation. The 2016 scheme valuation was completed by GAD in March 2019. The outcome of this valuation was used to set the level of contributions for employers from 1 April 2019 to 31 March 2023.

8 Other Operating Income & Expenditure**a Surplus/Deficit on Non-Current Assets (excl. Investment Properties)**

	2022/23	2021/22
	£	£
Proceeds from sale	(1,685,725)	(479,947)
Carrying amount of non-current assets sold (excl Investment Properties)	2,318,167	9,756
	632,442	(470,191)

b Other Operating Income/ Expenditure

	2022/23	2021/22
	£	£
Income	-	-
Expenditure	-	-
	-	-

Other Operating Expenditure	2022/23	2021/22
	£	£
(Surplus) / Deficit on Non Current Assets	632,442	(470,191)
Other Operating (Income) / Expenditure	-	-
	632,442	(470,191)

9 Financing and Investment Income and Expenditure**a Interest Payable and Similar Charges**

	2022/23	2021/22
	£	£
Lease/hire purchase interest	-	-
Bank interest	-	-
Government Loan Interest	1,013,682	1,323,624
Commercial Loan Interest	-	-
Other interest	31,853	14,651
	1,045,535	1,338,275

b Interest and Investment Income

	2022/23	2021/22
	£	£
Bank Interest	412,393	16,923
Employee car loan interest	1,103	1,852
NIHE Loan interest receivable	2,654	5,946
Investment income on Fund Balances		
Capital Fund	-	-
Repairs & Renewals Fund	-	-
Election Fund	28,353	5,602
Other Investment income	-	-
	444,503	30,323

c Pensions interest costs and expected return on pensions assets

	2022/23	2021/22
	£	£
Net interest on the net defined benefit liability (asset)	4,257,000	4,490,000
Past service cost increase		
	4,257,000	4,490,000

d Surplus/ (Deficit) on trading operations

	2022/23	2021/22
	£	£
Income from trading	-	-
Expenditure	-	-
(Surplus)/Deficit for the year	-	-

e Income, Expenditure and changes in Fair Value of Investment Properties

	2022/23	2021/22
	£	£
Income/Expenditure from Investment Properties		
Income including rental income	(6,338,844)	(6,146,840)
Expenditure	700,200	518,512
<i>Net income from investment properties</i>	(5,638,644)	(5,628,328)
Surplus/deficit on sale of Investment Properties		
Proceeds from sale	-	-
Carrying amount of investment properties sold	-	-
<i>(Surplus)/deficit on sale of Investment Properties:</i>	-	-
Changes in Fair Value of Investment Properties	652,222	(9,215,000)
	(4,986,422)	(14,843,328)

Financing and Investment Income and Expenditure						
	2022/23			2021/22		
	Gross Expenditure	Gross Income	Net Expenditure	Gross Expenditure	Gross Income	Net Expenditure
	£	£	£	£	£	£
Interest Payable and Similar Charges	1,045,535	-	1,045,535	1,338,275	-	1,338,275
Interest and Investment Income	-	(444,503)	(444,503)	-	(30,323)	(30,323)
Pensions interest cost	4,257,000	-	4,257,000	4,490,000	-	4,490,000
Surplus/(Deficit) on trading operations	-	-	-	-	-	-
Other investment income	700,200	(6,338,844)	(5,638,644)	518,512	(6,146,840)	(5,628,328)
Changes in Fair Value of Investment Properties	652,222	-	652,222	-	(9,215,000)	(9,215,000)
	6,654,957	(6,783,347)	(128,390)	6,346,787	(15,392,163)	(9,045,376)

10 Taxation and Non Specific Grant Income
a Revenue Grants

	2022/23	2021/22
	£	£
General	(5,144,371)	(5,443,317)
Other	-	-
	(5,144,371)	(5,443,317)

b Revenue Grants - Unapplied

	2022/23	2021/22
	£	£
Government & Other Grants - Conditions met and applied in year	-	-
Other	-	-
	-	-

c Capital Grants and Donated Assets - Applied

	2022/23	2021/22
	£	£
Government & Other Grants - Conditions met and applied in year	(7,188,914)	(8,532,751)
Government & Other Grants - Transfer from receipts in advance	(817,378)	(320,307)
Donated Assets - Conditions met	-	-
Donated Assets - Transfer from donated assets creditor	-	-
	(8,006,292)	(8,853,058)

d Capital grants from capital receipts unapplied

	2022/23	2021/22
	£	£
Government & Other Grants - Conditions met and not applied in year	-	-
Capital grants from capital receipts unapplied	-	-
	-	-

e District Rates

	2022/23	2021/22
	£	£
Current year	(173,514,937)	(165,173,988)
Clawback/ (Finalisation) - previous year	269,044	(182,858)
Transitional Relief	-	-
Clawback/ (Finalisation) - other years	-	3
	(173,245,893)	(165,356,843)

Taxation and Non Specific Grant Income Summary	2022/23	2021/22
	£	£
District Rate Income	(173,245,893)	(165,356,843)
Revenue Grants	(5,144,371)	(5,443,317)
Capital Grants from capital receipts unapplied	-	-
Capital Grants and Contributions	(8,006,292)	(8,853,058)
	(186,396,556)	(179,653,218)

Belfast City Council
Notes to the Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

11 a Long - Term Assets - Current Year

Cost or Valuation	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2022	113,942,504	511,719,705	5,093,674	-	52,397,813	46,626,490	42,940,031	5,396,001	778,116,218	9,254,328	-	787,370,546
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2022	113,942,504	511,719,705	5,093,674	-	52,397,813	46,626,490	42,940,031	5,396,001	778,116,218	9,254,328	-	787,370,546
Additions	5,001	959,286	-	-	2,829,961	278,826	19,053,242	-	23,126,316	14,300	-	23,140,616
Donations	-	-	-	-	13,856	-	-	-	13,856	-	-	13,856
Revaluation increases/ (decreases) to Revaluation Reserve	(47,825)	20,148,379	-	-	-	-	939,885	50,000	21,090,439	232,720	-	21,323,159
Revaluation increases/ (decreases) to Surplus or Deficit on the Provision of Services	47,999	345,420	-	-	-	-	(1,077,919)	-	(684,500)	(1,570)	-	(686,070)
Impairment to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	(2,201,804)	(100,000)	-	-	(1,113,820)	-	-	-	(3,415,624)	-	-	(3,415,624)
Derecognition - Other	-	-	-	-	(217,925)	-	-	-	(217,925)	-	-	(217,925)
Reclassifications & Transfers	261,629	2,582,925	-	-	191,157	6,893,161	(11,087,344)	-	(1,158,472)	143,286	-	(1,015,186)
Reclassified to(-) / from(+) Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2023	112,007,504	535,655,715	5,093,674	-	54,101,042	53,798,477	50,767,895	5,446,001	816,870,308	9,643,064	-	826,513,372

Depreciation and Impairment	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2022	-	154,071	962,026	-	30,442,554	6,599,602	-	-	38,158,253	27,261	-	38,185,514
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2022	-	154,071	962,026	-	30,442,554	6,599,602	-	-	38,158,253	27,261	-	38,185,514
Depreciation Charge	-	18,499,787	169,794	-	3,629,849	2,249,891	-	-	24,549,321	109,950	-	24,659,271
Depreciation written out on Revaluation Reserve	-	(16,897,232)	-	-	-	-	-	-	(16,897,232)	(109,950)	-	(17,007,182)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	-	(1,548,921)	-	-	-	-	-	-	(1,548,921)	-	-	(1,548,921)
Impairment losses/reversals to Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses/reversals to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	(3,526)	-	-	(1,093,931)	-	-	-	(1,097,457)	-	-	(1,097,457)
Derecognition - Other	-	-	-	-	(217,925)	-	-	-	(217,925)	-	-	(217,925)
Reclassifications & Transfers	-	(2,778)	-	-	-	-	-	-	(2,778)	-	-	(2,778)
Eliminated on reclassification to Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2023	-	201,401	1,131,820	-	32,760,547	8,849,493	-	-	42,943,261	27,261	-	42,970,522
Balance as at 31 March 2023	112,007,504	535,454,314	3,961,854	-	21,340,495	44,948,984	50,767,895	5,446,001	773,927,047	9,615,803	-	783,542,850

b Long - Term Assets - Comparative Year												
Cost or Valuation	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2021	110,063,504	480,589,455	5,093,674	-	47,853,672	41,653,745	30,587,787	6,199,001	722,040,838	9,117,243	-	731,158,081
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2021	110,063,504	480,589,455	5,093,674	-	47,853,672	41,653,745	30,587,787	6,199,001	722,040,838	9,117,243	-	731,158,081
Additions	1,700,703	3,230,200	-	-	4,564,957	61,280	37,271,975	-	46,829,115	10,735	-	46,839,850
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Increases/decreases to Revaluation Reserve	1,473,998	11,588,798	-	-	-	-	-	482,741	13,545,537	133,380	-	13,678,917
Revaluation increases/decreases to Surplus or Deficit on the Provision of Services	704,299	(482,369)	-	-	-	-	-	64,259	286,189	(3,030)	-	283,159
Impairment to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	(2,343,503)	-	(2,343,503)	-	-	(2,343,503)
Derecognition - Disposals	-	-	-	-	(1,130,225)	-	-	-	(1,130,225)	-	-	(1,130,225)
Derecognition - Other	-	(7,200)	-	-	(5,224)	-	-	-	(12,424)	(4,000)	-	(16,424)
Reclassifications & Transfers	-	16,800,821	-	-	1,114,633	4,911,465	(22,576,228)	(1,350,000)	(1,099,309)	-	-	(1,099,309)
Reclassified to(-) / from(+) Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	113,942,504	511,719,705	5,093,674	-	52,397,813	46,626,490	42,940,031	5,396,001	778,116,218	9,254,328	-	787,370,546

Depreciation and Impairment	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2021	-	77,036	792,232	-	28,276,018	4,538,407	-	-	33,683,693	27,261	-	33,710,954
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2021	-	77,036	792,232	-	28,276,018	4,538,407	-	-	33,683,693	27,261	-	33,710,954
Depreciation Charge	-	17,488,301	169,794	-	3,290,934	2,061,195	-	-	23,010,224	103,373	-	23,113,597
Depreciation written out on Revaluation Reserve	-	(16,053,393)	-	-	-	-	-	-	(16,053,393)	(76,633)	-	(16,130,026)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	-	(1,357,873)	-	-	-	-	-	-	(1,357,873)	(26,740)	-	(1,384,613)
Impairment losses/reversals to Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses/reversals to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	-	-	-	(1,120,469)	-	-	-	(1,120,469)	-	-	(1,120,469)
Derecognition - Other	-	-	-	-	(3,929)	-	-	-	(3,929)	-	-	(3,929)
Reclassifications & Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Eliminated on reclassification to Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	-	154,071	962,026	-	30,442,554	6,599,602	-	-	38,158,253	27,261	-	38,185,514
Net Book Values												
Balance as at 31 March 2022	113,942,504	511,565,634	4,131,648	-	21,955,259	40,026,888	42,940,031	5,396,001	739,957,965	9,227,067	-	749,185,032
Balance as at 31 March 2023	112,007,504	535,454,314	3,961,854	-	21,340,495	44,948,984	50,767,895	5,446,001	773,927,047	9,615,803	-	783,542,850

Valuations

The land and buildings assets held by the Council were valued originally as at 1 April 1997 by the Valuations and Lands Agency, in accordance with the statements of asset valuation practice and guidance notes of the Royal Institute of Chartered Surveyors. The Council operates a rolling programme for the valuation of its land and building properties, so approximately 25% of these assets are revalued discretely by physical inspection each year, and the remainder are revalued annually by a desktop exercise.

In the 2022/23 year, land and buildings including investment properties were valued at 31 March 2023. The valuations were carried out by Land and Property Services (LPS), a part of the Department of Finance.

Capital Commitments

A total of 12 capital contracts were entered into during the period:

Project Name	Date	Capital Commitment £
Springfield Dam/Forth Meadow	18/05/2022	185,712
LTP -Templemore	25/05/2022	101,620
LTP -Templemore	26/08/2022	466,914
NFS Dev Sites Infrastructure Works	27/09/2022	1,148,250
Covered Cyce Stands - Covid Revitalisation	05/10/2022	116,090
Various Buidling Energy Management Systems	23/11/2022	140,466
NRC - Willowbank Pitches Improvements	21/12/2022	158,387
Whiterock LC Pitch Flood Lights Upgrade	09/01/2023	134,926
Cherryvale PF Improvement	13/01/2023	114,000
Frederick Douglass Statue	19/01/2023	150,000
Victoria Park	26/01/2023	198,800
Belfast Zoo Programme of Works	26/01/2023	189,395
Total		3,104,560

Effects of Changes in Estimates

There were no material changes in accounting estimates for property, plant and equipment during the period.

Surplus Assets

Surplus assets are non-current assets that are not being used to deliver services but which do not meet the criteria to be classified as either investment properties or non-current assets held for sale. Assets held for sales are assets which are not being used to deliver services and whose economic value will be realised by disposal, are actively being marketed, and ordinarily are expected to be disposed of within 12 months of the balance sheet date.

Impairment

There were material revaluation losses to property during the period. Revaluation losses over £500,000 are detailed in the table below:

Asset	Amount of impairment £	Asset class	Reason
Land at 92-100 Royal Avenue	(1,077,919)	Land awaiting development	Valuation at 31.03.2023
Sum of material impairments over £500,000	(1,077,919)		

The land was purchased in October 2021 as the site for a proposed building project. Additional parcels of land were acquired during 2022/23. The value was re-measured at 31 March 2023 to current value in existing use to reflect its current condition prior to commencement of the proposed building works.

11 c Property, plant and equipment

Depreciation

The useful lives and depreciation rates applied to calculate the depreciation are outlined in Note 1.

d Intangible Assets

Intangible assets relate to landfill closure costs with a net book value of £nil (2021/22: £nil) and a gross cost before amortisation of £16,700k (2021/22: £16,700k); and purchased licensed software and related implementation costs with a net book value of £1,315k (2021/22: £648k), and a gross costs before amortisation of £4,120k (2021/22: £3,226k).

Intangible Assets	2022/23	2021/22
	£	£
Balance at start of year:		
Gross carrying amounts	19,994,839	19,883,181
Accumulated amortisation	(19,346,649)	(19,138,747)
Net carrying amount at start of year	648,190	744,434
Additions	8,544	72,350
Amortisation for the period	(226,425)	(207,902)
Reclassification and transfer from WIP	885,186	39,308
Gross carrying amount of assets derecognised in the year	-	-
Accumulated amortisation on assets derecognised during the year	-	-
Net carrying amount at end of year	1,315,495	648,190
Comprising:		
Gross carrying amounts as previously published	20,888,569	19,994,839
Derecognise intangible assets for the year	-	-
Gross carrying amounts restated	20,888,569	19,994,839
Accumulated amortisation as previously published	(19,573,074)	(19,346,649)
Derecognise intangible assets for the year	-	-
Accumulated amortisation	19,573,074	19,346,649
Net carrying amount at end of year	1,315,495	648,190

e Investment Properties

The following items of income and expense have been accounted for in the Financing and Investment Income and Expenditure line in the Comprehensive Income and Expenditure Statement:

Investment Properties	2022/23	2021/22
	£	£
Rental Income from Investment Activities	6,338,844	6,146,840
Direct Operating expenses arising from investment properties	(700,200)	(518,512)
Net gain/(loss)	5,638,644	5,628,328

The following table summarises the movement in the fair value of Investment Properties over the year:

Investment Properties	2022/23	2021/22
	£	£
Balance at start of the year	93,480,000	85,725,000
Additions	-	-
Disposals	-	-
Net gains/losses from fair value adjustments	(652,222)	9,215,000
Transfers to/ from inventories	-	-
Transfers to/ from property, plant and equipment	130,000	(1,460,000)
Other changes	(2,778)	-
Balance at end of the year	92,955,000	93,480,000

Investment Properties are comprised of the following properties, all held at valuation:

Investment Property	2022/23	2021/22
	£	£
Industrial Estates	74,560,000	73,730,000
Commercial Units	18,395,000	19,750,000
Balance at end of the year	92,955,000	93,480,000

Summary of the net book values of non-current assets as reported in the balance sheet is as follows:

Non-current assets	Total PP&E	Heritage Assets	Investment Properties	Intangible Assets	TOTAL
	£	£	£	£	£
Net Book Value as at 31 March 2022	739,957,965	9,227,067	93,480,000	648,190	843,313,222
Net change in cost or valuation	38,754,090	388,736	127,222	893,730	40,163,778
Depreciation and Impairment in the year	(4,785,008)	-	(652,222)	(226,425)	(5,663,655)
Net movement for the year	33,969,082	388,736	(525,000)	667,305	34,500,123
Net Book Value as at 31 March 2023	773,927,047	9,615,803	92,955,000	1,315,495	877,813,345

Fair Value Hierarchy

Details of the Council's Investment Properties and information about the fair value hierarchy as at 31 March 2023 and 2022 are as follows

2022/23 Recurring fair value measurements using:	Quoted Prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Fair value as at 31st March 2023
	£	£	£	£
Industrial Estates and Commercial Units	-	92,955,000	-	-
Total	-	92,955,000	-	-

2021/22 Recurring fair value measurements using:	Quoted Prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Fair value as at 31st March 2022
	£	£	£	£
Industrial Estates and Commercial Units	-	93,480,000	-	-
Total	-	93,480,000	-	-

Transfers between levels of the fair value hierarchy

There were no transfers between Levels 1 and 2 during the year.

Investment Properties are considered to have enough uniqueness so they no longer can be compared to similar items that are used for reference in an active market, and are valued using inputs other than quoted prices that are observable. As such, they are valued using Level 2 inputs.

Valuation techniques used to determine Level 2 and 3 Fair Values for Investment Properties

Significant Observable Inputs - Level 2

In 2022/23, all Investment Properties were measured using the same methodology as in 2021/22, and additionally, for industrial estates included within investment properties, an assessment was made of their incomes and expenditures over the preceding rolling 5-year period. The inputs used to value these properties have been classified as Level 2, other significant observable inputs.

Highest and best use of Investment Properties

In estimating the fair value of the Council's Investment Properties, the highest and best use of the properties is their current use, reflecting best estimates of fair value given by current prices on a market for similar property in similar locations.

Valuation Techniques

There has been no change in the valuation techniques used during the year for Investment Properties.

Gains or losses arising from changes in the fair value of the investment properties are recognised in Surplus or Deficit on the Provision of Services - Financing and Investment Income and Expenditure line.

Valuation process for Investment Properties

The fair value of the Council's investment properties is measured at market value as at 31 March 2023. All valuations are carried out by Land and Property Services, in accordance with their methodologies and bases for estimation as set out in the professional standards of the Royal Institution of Chartered Surveyors. The Council's valuation experts work closely with Council finance officers reporting directly to the Chief Financial Officer on a regular basis regarding all valuation matters.

f Heritage Assets

The Council's collection of heritage assets consists of works of art, civic items, donated works of art, and certain historic buildings and monuments with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. These assets are reported in the balance sheet at valuation; or at insurance valuation as a proxy for market value; or, if it is not possible to obtain a valuation, they are measured at historic cost less depreciation, amortisation or impairment losses. Insurance valuations are updated on a periodic basis.

Where no cost can be measured accurately for a heritage asset, it is not held on the balance sheet at a monetary value. The item will still be retained in the Council's possession and will form part of its heritage asset collection. There are currently 173 of these items recorded by Belfast City Council.

Heritage assets- additions		2022/23	2021/22
		£	£
Portrait of Alderman Frank McCoubrey		-	10,735
Portrait of Councillor Deirdre Hargey		12,500	
Elmer- A Day Trip to the Zoo Sculpture		2,300	
Portrait of Councillor John Finucane		12,000	
Leap of Faith (Pairc Nua Chollan)		130,786	-
Total		157,586	10,735

There were no other additions, transfers or disposals of heritage assets during the period.

g Assets Held for Sale

Assets Held for Sale	Current	Non Current	Total
	£	£	£
Cost or Valuation			
Balance as at 1 April 2022	2,520,001	-	2,520,001
Adjustments between cost/value & depreciation/impairment	-	-	-
Transferred from Non-Current Assets during year	-	-	-
Assets Held for Sale Donations	-	-	-
Assets Held for Sale Revaluation increases/decreases to Revaluation Reserve	-	-	-
Revaluation increases/decreases taken to Surplus or Deficit on the Provision of Services	-	-	-
Assets Held for Sale Impairment @ Cost to Provision of Services	-	-	-
Derecognition - Disposals	-	-	-
Derecognition - Other	-	-	-
Reclassified from Current Assets Held for Sale to non current Assets Held for Sale	-	-	-
Transferred to Property, Plant & Equipment during year	-	-	-
Balance as at 31 March 2023	2,520,001	-	2,520,001
Impairment			
Balance as at 1 April 2022	-	-	-
Adjustments between cost/value & depreciation/impairment	-	-	-
Impairment losses/reversals taken to Surplus or Deficit on the Provision of Services	-	-	-
Derecognition - Disposals	-	-	-
Derecognition - Other	-	-	-
Reclassified from Current Assets Held for Sale to non current Assets Held for Sale	-	-	-
Transferred to Property, Plant & Equipment during year	-	-	-
Balance as at 31 March 2023	-	-	-
Net Book Values			
Balance as at 31 March 2023	2,520,001	-	2,520,001
Balance as at 31 March 2022	2,520,001	-	2,520,001

During 2022/23, non-current assets with a fair value of £2,520,001 met the criteria to be recognised as assets held for sale.

The gain on assets classified as held for sale and sold during the year was £nil.

Assets Held for Sale	Current	Non Current	Total
	£	£	£
Cost or Valuation			
Balance as at 1 April 2021	-	-	-
Adjustments between cost/value & depreciation/impairment	-	-	-
Transferred from Non-Current Assets during year	2,520,001	-	2,520,001
Assets Held for Sale Donations	-	-	-
Assets Held for Sale Revaluation increases/decreases to Revaluation Reserve	-	-	-
Revaluation increases/decreases taken to Surplus or Deficit on the Provision of Services	-	-	-
Assets Held for Sale Impairment @ Cost to Provision of Services	-	-	-
Derecognition - Disposals	-	-	-
Derecognition - Other	-	-	-
Reclassified from Current Assets Held for Sale to non current Assets Held for Sale	-	-	-
Transferred to Property, Plant & Equipment during year	-	-	-
Balance as at 31 March 2022	2,520,001	-	2,520,001
Impairment			
Balance as at 1 April 2021	-	-	-
Adjustments between cost/value & depreciation/impairment	-	-	-
Impairment losses/reversals taken to Surplus or Deficit on the Provision of Services	-	-	-
Derecognition - Disposals	-	-	-
Derecognition - Other	-	-	-
Reclassified from Current Assets Held for Sale to non current Assets Held for Sale	-	-	-
Transferred to Property, Plant & Equipment during year	-	-	-
Balance as at 31 March 2022	-	-	-

During 2021/22, non-current assets with a fair value of £2,520,001 met the criteria to be recognised as assets held for sale.

The gain on assets classified to held for sale and sold during 2021/22 was £nil.

h Fair Value Hierarchy for Surplus Assets

Surplus assets are non-operational assets that do not meet the conditions to be classified as assets held for sale. They are measured at fair value, reflecting the actual market state and conditions at the balance sheet date (which is the valuation date) with best evidence of fair value in an active market for similar properties in the same location. The council classifies assets to surplus assets on the advice of its estates management officers and in consultation with its external property valuers.

The surplus assets held by the council comprise a number of properties including land, buildings or sites of land and buildings combined, which have not reached the stage where the council can market these for sale advantageously, or where the properties have restrictions that prevent them currently being brought to market.

Details of the Council's surplus assets and information about the fair value hierarchy as at 31 March 2023 and 2022 are as follows:

2022/23 Recurring fair value measurements using:	Quoted Prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Fair value as at 31st March 2023
	£	£	£	£
Land	-	676,001	-	676,001
Buildings	-	660,000	-	660,000
Land and Buildings combined	-	4,110,000	-	4,110,000
Total	-	5,446,001	-	5,446,001

2021/22 Recurring fair value measurements using:	Quoted Prices in active markets for identical assets (Level 1)	Other significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)	Fair value as at 31st March 2022
	£	£	£	£
Land	-	661,001	-	661,001
Buildings	-	625,000	-	625,000
Land and Buildings combined	-	4,110,000	-	4,110,000
Total	-	5,396,001	-	5,396,001

Surplus Assets are considered to have enough uniqueness that they no longer can be compared to similar items that are used for reference in an active market, and are valued using inputs other than quoted prices that are observable. As such, they are valued using Level 2 inputs.

Transfers between levels of the fair value hierarchy

There were no transfers between Levels 1 and 2 during the year.

In 2022/23, all Surplus Assets were measured using the same methodology as in 2021/22. The inputs used to value these properties have been classified as Level 2, other significant observable inputs, due to the uniqueness of these properties.

Highest and best use of surplus assets

In estimating the fair value of the Council's surplus assets, the highest and best use of the assets is their current use, reflecting best estimates of fair value given by current prices on a market for similar property in similar locations.

Valuation Techniques

There has been no change in the valuation techniques used during the year for surplus assets.

The fair value of the Council's Surplus Assets is measured at market valuation as at 31 March 2023. All valuations are carried out externally by Land and Property Services, in accordance with the methodologies and bases for estimation set out in the professional standards of the Royal Institution of Chartered Surveyors. The Council's valuation experts work closely with finance officers reporting directly to the chief financial officer on a regular basis regarding all valuation matters.

12 Capital Expenditure and Capital Financing

The total amount of capital expenditure incurred in the year is shown in the table below (including the value of assets acquired under finance leases and PFI contracts), together with the resources that have been used to finance it. Where capital expenditure is to be financed in future years by charges to revenue as assets are used by the Council, the expenditure results in an increase in the Capital Financing Requirement (CFR), a measure of the capital expenditure incurred historically by the Council that is yet to be financed. The CFR is analysed in the second part of this note.

Capital Expenditure	Note	2022/23 £	2021/22 £
Opening Capital Financing Requirement		135,132,625	130,315,836
Capital Investment			
Property, Plant and Equipment	11	23,154,472	46,839,850
Investment Properties		-	-
Intangible Assets	11	8,544	72,350
Revenue Expenditure Funded from Capital under Statute		-	-
Investments		-	-
Sources of Finance			
Capital Receipts	25a	-	(7,700,000)
Government Grants and Other Contributions	10c	(8,006,292)	(8,853,058)
Transfers from Earmarked Reserves	25c, 26a	(1,977,859)	(6,080,399)
Sums set aside from Revenue:			
Direct Revenue Contributions		(10,473,681)	(11,156,835)
Minimum Revenue Provision		(8,620,132)	(8,305,119)
Closing Capital Financing Requirement		129,217,677	135,132,625

Explanation of Movements in Year	2022/23 £	2021/22 £
Increase/(decrease) in underlying need to borrow	(5,914,948)	4,816,789
Assets acquired under finance leases	-	-
Assets acquired under PFI/PPP contracts	-	-
Increase/(decrease) in Capital Financing Requirement	(5,914,948)	4,816,789

13 Future Capital Commitments

	Gross Cost £	Grant Aid £	Net Cost £
Schemes underway	35,429,787	5,539,567	29,890,220
Other Commitments	32,806,652	1,127,406	31,679,246
Total	68,236,439	6,666,973	61,569,466

Total net expenditure of £6,678,582 has been incurred against these projects in the year ended 31 March 2023.

14	Inventories	2022/23	2021/22
		£	£
	Central Stores	306,758	310,394
	Total	306,758	310,394

The cost of inventories written down, recognised as an expense and included in 'services' amounted to £619,113 (2021/22 £583,169).

15	Debtors		
a	Long Term Debtors	2022/23	2021/22
		£	£
	Government Departments	-	-
	Other Councils	-	-
	Public corporations and trading funds	-	-
	Bodies external to general government	-	-
	Employee car loans	23,160	29,857
	Revenue Grants	-	-
	Capital Grants	-	-
	Interest Receivable	-	-
	Capital Debtors	-	-
	Loans and advances	-	-
	Finance lease debtors	-	-
	Trade debtors	720,939	553,310
	NIHE Loans	-	-
	Other	-	-
	Impairment of loans and receivables	-	-
	Contract Receivables	-	-
	Total Long Term Debtors	744,099	583,167

b	Short Term Debtors	2022/23	2021/22
		£	£
	Government Departments	1,443,212	3,271,962
	Other Councils	125,201	148,214
	Public corporations and trading funds	-	-
	Bodies external to general government	-	-
	Rates finalisation	-	182,858
	NIHE loans	-	78,630
	Employee car loans	27,264	31,691
	Revenue Grants	10,140,493	8,611,484
	Capital Grants	5,106,947	5,202,594
	Interest receivable	-	-
	Capital Debtors	-	-
	Value Added Tax	2,670,312	1,966,311
	Prepayments	4,825,214	3,957,174
	Finance lease debtors	-	-
	Other	5,502,425	3,292,638
	Trade receivables	1,547,292	2,686,150
	Impairment loss - Trade receivables	(903,799)	(888,093)
	Contract receivables	496,180	415,102
	Total Short Term Debtors	30,980,741	28,956,715
	Total Debtors	31,724,840	29,539,882

Trade debtors, inclusive of VAT, can be analysed by age as follows:

	£
Less than 3 months	3,129,548
Three months to one year	482,337
More than one year	720,939
	4,332,824

16	Borrowings		
a	Short Term Borrowing	2022/23	2021/22
		£	£
	Loans re-payable within one year	5,260,558	5,209,832
	Finance lease principal	-	-
	Total Short Term Borrowing	5,260,558	5,209,832

b Long Term Borrowing		2022/23	2021/22
		£	£
Between 1 and 2 years		5,375,701	5,260,558
Between 2 and 5 years		13,298,277	18,673,978
Between 5 and 10 years		14,076,865	13,237,918
In more than 10 years		5,770,504	6,609,456
Government Loans Fund		38,521,347	43,781,910
Total Borrowing		43,781,905	48,991,742

17 Creditors			
a Short Term Creditors		2022/23	2021/22
		£	£
Government Departments		1,828,796	2,151,488
Other Councils		88	-
Public corporations and trading funds		-	-
Bodies external to general government		-	-
Rates clawback		269,044	-
De-rating grant clawback		273,133	14,053
Remuneration due to employees		3,376	1,729
Accumulated absences		1,730,293	2,344,158
Loan/Interest payable		171,670	219,388
Capital creditors		4,922,816	6,179,995
Receipts in advance		10,760,338	9,493,961
Trade creditors		4,465,754	4,049,536
Creditor accruals		18,318,781	18,961,691
Contract payables		113,110	-
Total Short Term Creditors		42,857,199	43,415,999

b Long Term Creditors		2022/23	2021/22
<i>Other creditors falling due after more than one year</i>		£	£
Government Departments		-	-
Other Councils		-	-
Public corporations and trading funds		-	-
Bodies external to general government		-	-
Rates clawback		-	-
Remuneration due to employees		-	-
Accumulated absences		-	-
Receipts in advance		-	-
Trade creditors		-	-
Other		11,778	30,440
Contract payables		-	-
Total Long Term Creditors		11,778	30,440
Total Creditors		42,868,977	43,446,439

c Payment of Invoices

The Council has a target, where no other terms are agreed, of paying supplier invoices within 30 days. During the year 2022/23 the Council paid 86,459 (2021/22: 71,202) invoices totalling £180,029,594 (2021/22: £187,290,662).

The Council paid:

79,378 invoices within 30 calendar days target (2021/22: 66,649);

70,303 invoices within 10 working days target (2021/22: 57,882); and

7,081 invoices outside of the 30 day target (2021/22: 4,553).

The average number of days taken to pay suppliers during the year was 17 days (2021/22: 17 days).

The Council paid 91.8% of invoices within the target of 30 days, against the target objective of 90%.

Provisions	Balance as at 1 April 2022 £	(Decrease)/Increase in provision during year £	Utilised during year £	Unused amounts reversed £	Interest cost and/or discount rate changes £	Balance as at 31 March 2023 £
Landfill Closure	3,393,052	(129,620)	(59,692)	-	-	3,203,740
Claims Management	1,989,324	388,153	(150)	-	-	2,377,327
Total	5,382,376	258,533	(59,842)	-	-	5,581,067

Current Provisions	3,538,283	258,533	(59,842)	-	-	3,736,974
Long Term Provisions	1,844,093	-	-	-	-	1,844,093
Total	5,382,376	258,533	(59,842)	-	-	5,581,067

Comparative Year

Provisions	Balance as at 1 April 2021 £	Increase in provision during year £	Utilised during year £	Unused amounts reversed £	Interest cost and/or discount rate changes £	Restated Balance as at 31 March 2022 £
Landfill Closure	3,477,916	(54,430)	(30,434)	-	-	3,393,052
Claims Management	1,406,618	625,475	(42,769)	-	-	1,989,324
Total	4,884,534	571,045	(73,203)	-	-	5,382,376

Current Provisions	3,040,441	571,045	(73,203)	-	-	3,538,283
Long Term Provisions	1,844,093	-	-	-	-	1,844,093
Total	4,884,534	571,045	(73,203)	-	-	5,382,376

Landfill Closure

The financial provision for the capping and annual monitoring costs required to meet the Council's environmental obligations under the NIEA licence has been agreed on a Local Authority Deed. The discount rates applied on the provision are based on PWLB borrowing rates adjusted for inflation which has resulted in a valuation of £3,203,740.

Claims Management

A provision of £2,377,327 has been made in respect of public liability, employer's liability and other claims/legal cases notified but not processed. Adequate insurance arrangements are in place covering the Council's activities as recommended by the Council's Insurance Brokers. The related insurance premiums paid are accounted for in the financial statements. At 31 March 2023, the total liability for legal cases notified but not processed amounted to an estimated maximum liability of £4,605,632.

19 Financial Instruments

Financial Assets as at 31 March 2023

The Council has the following non-current Investments and debtors:

The Council's contribution to Beltel LLP is included in 'Investments in Associates and Joint Ventures' and is disclosed at the original value of the contribution.

The majority of the long term debtor relate to trade debtors and car loan balances with employees. The relevant credit losses have been calculated and included in the impairment loss balance.

Current financial assets, namely trade debtors, employee car loans and cash balances have been assessed and relevant credit losses calculated. These amounts are included in the impairment loss balance of £903,799 for 2020/21 (2021/22 £888,093).

The employee car loan rate at 31 March 2023 was 2.2%, in comparison to the HMRC official rate of 2%.

Financial Liabilities as at 31 March 2023

The Council is in receipt of loans from the Department of Finance at concessionary interest rates that differ from the prevailing market rates. The fair value of these loans is £41,380,434 (2021/22 £51,321,507).

a Participation in the Northern Ireland Local Government Officers' Pension Fund

As part of the terms and conditions of employment of its officers and other employees, the Council offers retirement benefits. Although these benefits will not actually be payable until employees retire, the Council has a commitment to make the payments that need to be disclosed at the time that employees earn their future entitlement.

The Council participates in the Northern Ireland Local Government Officers' Pension Fund administered by the Northern Ireland Local Government Officers' Superannuation Committee. This is a funded scheme, meaning that the Council and employees pay contributions into a fund, calculated at a level intended to balance the pension's liabilities with investment assets.

b Transactions relating to retirement benefits - Comprehensive Income and Expenditure Statement

The Council recognises the cost of retirement benefits in the Cost of Services on Continuing Operations when they are earned by employees, rather than when the benefits are eventually paid as pensions.

However, the charge the Council is required to make against district rates is based on the cash payable in the year, and the real cost of retirement benefits is reversed out in the 'Adjustments between accounting basis & funding under regulations' line, in the Movement on Reserves Statement.

The following transactions have been made in the Comprehensive Income and Expenditure Statement and the adjustments between accounting basis & funding basis under regulations line, in the Movement on Reserves Statement during the year:

	Note	2022/23 £	2021/22 £
Net cost of services:			
Current service cost		32,686,000	33,151,000
Past service cost/(gain)		266,000	489,000
Gains and losses on settlements or curtailments		-	-
Net operating expenditure:			
Net interest on net defined benefit liability (asset)		4,257,000	4,490,000
Total Post-employment Benefits charged to the Surplus or Deficit on the Provision of Services		37,209,000	38,130,000
Movement in Reserves Statement:			
Reversal of net charges made for retirement benefits in accordance with IAS 19 and the Code		(37,209,000)	(38,130,000)
Actual amount charged against the general fund balance for pensions in the year:			
Employers' contributions payable to scheme		15,082,000	14,059,000
Net adjustment to General Fund		(22,127,000)	(24,071,000)

The service cost figures include an allowance for administration expenses of £363k (2021/22 £331k).

The impact of the McCloud judgement has been allowed for in these figures with the change in allowance over the period being treated as an experience item through Other Comprehensive Income.

Remeasurements recognised in Other Comprehensive Income and Expenditure	Note	2022/23 £	2021/22 £
Liability gains/(losses) due to change in assumptions		336,404,000	59,376,000
Liability gains/(losses) due to demographic changes		(4,013,000)	8,908,000
Liability experience gains/(losses) arising in the year		(59,926,000)	(1,785,000)
Actuarial gains/(losses) on plan assets		(75,194,000)	13,259,000
Other		-	-
Total gains/(losses) recognised in Other Comprehensive Income and Expenditure		197,271,000	79,758,000

c Assets and liabilities in relation to retirement benefits			
Reconciliation of present value of the scheme liabilities			
	Note	2022/23 £	2021/22 £
Balance as at 1 April		878,684,000	908,443,000
Current service cost		32,686,000	33,151,000
Interest cost		23,506,000	18,915,000
Contributions by members		4,968,000	4,487,000
Remeasurement (gains) and losses:			
Actuarial gains/losses arising from changes in financial assumptions		(336,404,000)	(59,376,000)
Actuarial gains/losses arising from demographic changes		4,013,000	(8,908,000)
Actuarial gains/losses arising on liabilities from experience		59,926,000	1,785,000
Other (if applicable)		-	-
Past service costs/(gains)		266,000	489,000
Losses/(gains) on curtailments		-	-
Liabilities extinguished on settlements		-	-
Estimated unfunded benefits paid		(651,000)	(680,000)
Estimated benefits paid		(20,992,000)	(19,622,000)
Balance as at 31 March		646,002,000	878,684,000

Reconciliation of present value of the scheme assets			
	Note	2022/23 £	2021/22 £
Balance as at 1 April		713,552,058	687,624,058
Interest Income		19,249,000	14,425,000
Contributions by members		4,968,000	4,487,000
Contributions by employer		14,431,000	13,379,000
Contributions in respect of unfunded benefits		651,000	680,000
Remeasurement gain/(loss)		(75,194,000)	13,259,000
Assets distributed on settlements		-	-
Unfunded benefits paid		(651,000)	(680,000)
Benefits paid		(20,992,000)	(19,622,000)
Balance as at 31 March		656,014,058	713,552,058

Belfast City Council employs a building block approach in determining the rate of return on Fund assets. Historical markets are studied and assets with higher volatility are assumed to generate higher returns consistent with widely accepted capital market principles. The assumed rate of return on each asset class is calculated and the overall expected rate of return on assets so derived by aggregating the expected return for each asset class over the actual asset allocation for the Fund at 31 March 2023.

The actual return on scheme assets in the year was a loss of £55,945,000 (2021/22: gain £27,684,000).

Fair Value of Plan Assets		
	2022/23 £	2021/22 £
Equity investments	270,933,806	289,702,136
Bonds	152,195,262	184,809,983
Property	68,881,476	77,777,174
Multi Asset Credit	85,937,842	92,048,215
Cash	38,704,829	44,240,228
Other	39,360,843	24,974,322
	656,014,058	713,552,058

The Council's share of the Net Pension Liability (included in the Balance Sheet):

	2022/23 £	2021/22 £
Fair Value of Employer Assets	656,014,058	713,552,058
Present value of funded defined benefit obligation	(638,463,000)	(869,947,000)
Pension asset/(liability) of Funded Scheme	17,551,058	(156,394,942)
Present Value of unfunded defined benefit obligation	(7,539,000)	(8,737,000)
Other movement in the liability (asset) (if applicable)	-	-
Net asset/(liability) arising from the defined benefit obligation	10,012,058	(165,131,942)
Amount in the Balance sheet:		
Liabilities	(646,002,000)	(878,684,000)
Assets	656,014,058	713,552,058
Net Asset/(Liability)	10,012,058	(165,131,942)

d Scheme History		
Analysis of scheme assets and liabilities		
	2022/23	2021/22
	£	£
Fair Value of Assets in pension scheme	656,014,058	713,552,058
Present Value of Defined Benefit Obligation	(646,002,000)	(878,684,000)
Surplus/(deficit) in the Scheme	10,012,058	(165,131,942)

Amount recognised in Other Comprehensive Income and Expenditure:		
	2022/23	2021/22
	£	£
Actuarial gains/(losses)	197,271,000	79,758,000
Expected Return on Plan Assets	-	-
Increase/(decrease) in irrecoverable surplus from membership fall and other factors	-	-
Remeasurements recognised in Other Comprehensive Income and Expenditure	197,271,000	79,758,000
Cumulative actuarial gains and losses	192,539,000	(4,732,000)
History of experience gains and losses:		
Experience gains and (losses) on assets	(75,194,000)	13,259,000
Experience gains and (losses) on liabilities	(59,926,000)	(1,785,000)

The Council has a net pension asset at 31 March 2023 mainly due to actuary recognition of the impact of inflation.

Analysis of projected amount to be charged to the Comprehensive Income and Expenditure Statement for the year to 31 March 2024

	31/03/2024	31/03/2024
	£	%
Projected current cost	16,381,000	105.3%
Net Interest on the net defined benefit liability (asset)	(820,000)	-5.3%
Past service cost	-	-
Gains and losses on settlements or curtailments	-	-
Total	15,561,000	100.0%

The total contributions expected to be made to the Northern Ireland Local Government Officers' Pension Fund by the Council in the year to 31 March 2024 is £15,098k (2022/23 £14,171k).

History of experience gains and losses

The actuarial gains/losses identified as movements on the Pensions Reserve 2022/23 can be analysed into the following categories, measured as a percentage of assets or liabilities at 31 March 2023.

	2022/23	2021/22
	%	%
Experience gains and (losses) on Assets	-11.46%	1.86%
Experience gains and (losses) on Liabilities	9.28%	0.20%

e Basis for estimating assets and liabilities

Liabilities have been assessed on an actuarial basis using the projected unit method, an estimate of the pensions that will be payable in the future years dependent on assumptions about mortality rates, salary levels, etc. The Council's Fund liabilities have been assessed by Aon Hewitt Limited, an independent firm of actuaries, estimates for the Council Fund being based on data pertaining to the latest full valuation of the scheme as at 31 March 2022.

Pension scheme assumptions:	2022/23 %	2021/22 %
Mortality assumptions:		
<i>Longevity at 65 current pensioners:</i>	Years	Years
Men	22.2	21.8
Women	25.0	25.0
<i>Longevity at 65 for future pensioners:</i>		
Men	23.2	23.2
Women	26.0	26.4
Inflation/Pension Increase Rate	2.70%	3.00%
Salary Increase Rate	4.20%	4.50%
Discount Rate	4.70%	2.70%
Pension accounts revaluation rate	2.70%	3.00%
Take-up of option to convert annual pension into retirement lump sum		
Service to April 2009	75%	75%
Service post April 2009	75%	75%

Pension Assumptions Sensitivity Analysis

The pension figures disclosed in these financial statements are sensitive to the assumptions used.

The approximate impact of changing key assumptions on the present value of the funded defined benefit obligation as at 31 March 2023 is set out below.

In each case, only the assumption noted below is altered; all other assumptions remain the same and are summarised in the disclosure above.

Funded Pension Scheme Benefits

Discount Rate Assumption		
Adjustment to discount rate	+0.1%p.a.	-0.1%p.a.
Present value of the total obligation	627,609,000	649,317,000
% change in the present value of the total obligation	-1.70%	1.70%
Projected service cost	15,775,000	17,003,000
Approximate % change in projected service cost	-3.70%	3.80%
Rate of General Increase in Salaries		
Adjustment to salary increase rate	+0.1%p.a.	+0.1%p.a.
Present value of the total obligation	640,378,000	636,548,000
% change in the present value of the total obligation	0.30%	-0.30%
Projected service cost	16,381,000	16,381,000
Approximate % change in projected service cost	0.00%	0.00%
Rate of Increase to Pensions in Payment and Deferred Pension Assumption		
Adjustment to pension increase rate	+0.1%p.a.	+0.1%p.a.
Present value of the total obligation	647,401,000	629,525,000
% change in the present value of the total obligation	1.40%	-1.40%
Projected service cost	17,003,000	15,775,000
Approximate % change in projected service cost	3.80%	-3.70%
Post Retirement Mortality Assumption		
Adjustment to mortality age rating assumption*	- 1 Year	- 1 Year
Present value of the total obligation	655,702,000	621,224,000
% change in the present value of the total obligation	2.70%	-2.70%
Projected service cost	16,954,000	15,808,000
Approximate % change in projected service cost	3.50%	-3.50%

* A rating of +1 year means that members are assumed to follow the mortality pattern of the base table above for an individual that is 1 year older than that.

f Major categories of plan assets as percentage of total plan asset:

The Northern Ireland Local Government Officers' Pension Fund's assets consist of the following categories, by proportion of the total assets held:

	31/03/2023 %	31/03/2022 %
Equity investments	41.30%	40.60%
Government Bonds	20.50%	24.10%
Corporate Bonds	2.70%	1.80%
Property	10.50%	10.90%
Multi Asset Credit	13.10%	12.90%
Cash	5.90%	6.20%
Other	6.00%	3.50%
Total	100.00%	100.00%

g Northern Ireland Civil Service Pension Arrangements

The Northern Ireland Civil Service Pension arrangements are unfunded multi-employer defined benefit schemes but the Council is unable to identify its share of the underlying assets and liabilities. The most up to date actuarial valuation was carried out as at 31 March 2016. This valuation is then reviewed by the Scheme Actuary and updated to reflect current conditions and rolled forward to the reporting date of the DoF Superannuation and Other Allowances Resource Accounts as at 31 March 2023.

h Assets and Liabilities in relation to the retirement benefits of the Gas Pension fund

Reconciliation of present value of the scheme liabilities		2022/23 £	2021/22 £
	Note		
Balance as at 1 April		760,000	717,000
Current service cost		-	-
Interest cost		19,000	13,000
Contributions by members		-	-
Remeasurement (gains) and losses:			
Actuarial gains/losses arising from changes in financial assumptions		(75,000)	(3,000)
Actuarial gains/losses arising from demographic changes		-	(17,000)
Actuarial gains/losses arising on liabilities from experience		55,000	201,000
Other (if applicable)		-	-
Past service costs/(gains)		-	-
Losses/(gains) on curtailments		-	-
Liabilities extinguished on settlements		-	-
Net benefits paid		(146,000)	(151,000)
Balance as at 31 March		613,000	760,000
Reconciliation of present value of the scheme assets		2022/23 £	2021/22 £
	Note		
Balance as at 1 April		550,000	691,000
Interest Income		13,000	13,000
Contributions by members		-	-
Contributions by employer		-	-
Remeasurement gain/(loss)		(10,000)	(3,000)
Assets distributed on settlements		-	-
Net Benefits paid		(146,000)	(151,000)
Balance as at 31 March		407,000	550,000
Analysis of scheme assets and liabilities		2022/23 £	2021/22 £
	Note		
Fair Value of Assets in pension scheme		407,000	550,000
Present Value of Defined Benefit Obligation		613,000	760,000
Net Asset/(Liability) recognised on the balance sheet		(206,000)	(210,000)

Funded Pension Scheme Benefits- Gas Pension Fund Sensitivity Analysis

Discount Rate Assumption		
	+0.1% p.a.	-0.1% p.a.
Adjustment to discount rate		
Present value of the total obligation	610,000	616,000
% change in the present value of the total obligation	-0.50%	0.50%
Rate of Increase to Pensions in Payment accounts assumption		
	+0.1% p.a.	-0.1% p.a.
Adjustment to pension increase rate		
Present value of the total obligation	616,000	610,000
% change in the present value of the total obligation	0.50%	-0.50%
Post Retirement Mortality Assumption		
	-1 Year	+1 Year
Adjustment to mortality age rating assumption*		
Present value of the total obligation	654,000	573,000
% change in the present value of the total obligation	6.70%	-6.60%

* A rating of +1 year means that members are assumed to follow the mortality pattern of the base table above for an individual that is 1 year older than that.

	2022/23 %	2021/22 %
Government Bonds	31.00%	22.80%
Cash	69.00%	77.20%
Total	100.00%	100.00%
Mortality assumptions:		
Members aged 85 at accounting date	Years	Years
Men	6.9	6.9
Women	7.9	7.8
Inflation/Pension Increase Rate	2.70%	3.30%
Discount Rate	4.80%	2.80%

Gas Pension Fund

The Council's Gas Pension Fund had been established under an agreement between the Council and the Department of Economic Development on 3rd July, 1990. The purpose of the Fund was to provide for the continuation of pension payments to former Gas Department employees and their dependants who were members of various statutory pension schemes. The Gas Pension Fund is maintained to provide for future pension payments to the beneficiaries, the objective being to maintain a fund sufficient to provide all future anticipated payments. No contributions are currently being paid and there are no service members accruing further benefits. Members' benefits are guaranteed by statute. Should the Fund's assets not be sufficient to provide all the benefits, the residual liability for pension payments would fall on Belfast City Council.

The current market value of the Fund at 31 March 2023 is assessed by the Council's actuaries, Aon Hewitt and is disclosed above. The Fund's financial statements outlined below do not take account of liabilities to pay pensions and other benefits after 31 March 2023.

At 31 March 2023 there were 14 pensioners left in the Gas Pensions Fund and the balances relating to the Gas Pension Fund are fully consolidated in the Group financial statements.

GAS PENSION FUND RESULTS	31/03/2023 £	31/03/2022 £
INCOME AND EXPENDITURE STATEMENT:		
INCOME		
Investment Income	2,803	2,562
EXPENDITURE		
Pensions Paid	(135,555)	(145,522)
Administration Expenses	(10,097)	(5,040)
Surplus/(Deficit) for the Year	(142,849)	(148,000)
NET ASSET MOVEMENTS:		
Brought forward balance	480,261	628,225
Unrealised gain	69,276	63,553
Opening Value of Fund	549,537	691,778
Add contribution from City Council	0	0
Add surplus/(deficit) for the year	(142,849)	(148,000)
CHANGE IN MARKET VALUES OF INVESTMENTS		
Realised gain for year	0	0
Unrealised gain/(loss) for year	729	5,759
Closing value of fund	407,417	549,537
FINANCED BY:		
UK Index Linked Investments	126,073	125,439
Cash deposits and at bank	280,696	423,545
Debtors	647	553
	407,416	549,537
Bank Balance	-	-
Creditors	-	-
	-	-
Closing value of fund	407,416	549,537

Summary Net Asset/Liability recognised on the Balance Sheet	2022/23	2021/22
Northern Ireland Local Government Officer's Pension Fund	10,012,058	(165,131,942)
Gas Pension Fund	(206,000)	(210,000)
Belfast Waterfront & Ulster Hall Limited	842,000	(3,880,000)
Total Net Asset/(Liability) recognised on the Balance Sheet	10,648,058	(169,221,942)

The figures above include a pension amount in respect of Belfast Waterfront & Ulster Hall Limited (BWUH Ltd). BWUH Ltd became a participating employer in the NILGOSC scheme on 1 April 2016. Belfast City Council has agreed to include and disclose the net pension amount under this scheme up to 31 March 2023 within the net total for Belfast City Council.

Allowance for the McCloud Judgement and GMP Indexation / Equalisation

The above amounts include an allowance for additional liabilities arising from the McCloud Judgement and GMP Indexation and Equalisation cases outlined below.

McCloud Judgement

In December 2018, the Court of Appeal ruled in the 'McCloud/Sargeant' judgement that the transitional protection arrangements put in place when the Firefighters' and Judges' pension schemes were reformed in 2015 were age discriminatory. While the judgement was not in relation to members with Local Government Pension Scheme (NI) benefits it would be reasonable to assume that the Government will seek remedy for all public sector schemes including Local Government Pension Scheme (NI).

The method for valuing the McCloud remedy is closely aligned with the method proposed by MHCLG (now DLUHC) in its consultation issued in July 2020 and the Department of Communities in its consultation issued in November 2020.

As under the proposed remedy the period of protection will apply from 1 April 2015 to 31 March 2022. The McCloud allowances are included within the past service liabilities, and no allowance has been made within the current service cost over this accounting period.

GMP Indexation and Equalisation

Guaranteed Minimum Pension (GMP) is a portion of pension that is payable to members who were contracted out of the State Second Pension and accrued benefits in the scheme between 6 April 1978 and 5 April 1997. The LGPS (NI) was contracted out. The GMP was intended to approximately replace the State Pension which members were giving up, however the payment terms of GMP are different between men and women, which was a consequence of the state pension itself being unequal at that time.

On 26 October 2018 the High Court ruled in the Lloyds Bank case that equalisation for the effect of unequal GMPs is required. The estimated liability has been based on a typical Local Government pension fund to quantify the value of fully indexing GMPs in line with CPI inflation for those reaching State Pension Age (SPA) after 5 December 2018. This was calculated to be 0.3% of the liabilities/defined benefit obligation.

Allowance has been made for full pension increases to be paid on GMPs to individuals reaching SPA after 6 April 2016. Any increase in liability at this accounting date has been charged through Other Comprehensive Income. No allowance has been made for the outcome of the second ruling in the Lloyds bank case in October 2020.

21 Donated Assets Account	Note	2022/23 £	2021/22 £
Opening balance		430,000	430,000
Add: new donated assets received (condition of use not met)		13,856	-
Less: amounts released to the District Fund - Comprehensive Income and Expenditure Account		-	-
		443,856	430,000

Analysis of Donated Assets Account

The balance of the Donated Assets Account represents donations received that have yet to be recognised as income, as they have conditions attached to them, which will require the donated assets to be returned, if conditions are not met. The balances at the year end are as follows:

Donated Assets Account	Note	2022/23 £	2021/22 £
Neil Shawcross "Writers of Belfast" collection		430,000	430,000
Animal Welfare Van Vauxhall Combo Cargo		13,856	-
		443,856	430,000

Capital Receipts Unapplied	Note	2022/23 £	2021/22 £
Opening balance		111,725	111,725
Add: new capital grants received in advance (condition of use not met)		-	-
Less: amounts released		-	-
		111,725	111,725

Proceeds of £250k was received in 17/18 in relation to a disposal to NIHE. To date, £138k of this has been used to finance a playground, with a balance remaining of £112k.

22	Capital Grants Received in Advance	Note	2022/23 £	2021/22 £
	Opening balance		1,796,929	470,719
	Add: new capital grants received in advance (condition of use not met)		620,367	1,647,038
	Less: amounts released to the Comprehensive Income and Expenditure Statement other projects		0	(521)
	Less: amounts released to the Comprehensive Income and Expenditure Statement		(817,378)	(320,307)
			1,599,918	1,796,929

Analysis of Capital Grants Receipts in Advance Balance

The balance of Capital Grants Receipts in Advance represents grants received that have yet to be recognised as income, as they have conditions attached to them, which will require the grant to be repaid, if conditions are not met. The balances at the year end are as follows:

Capital Grants Receipts in Advance	Note	2022/23 £	2021/22 £
Forth Meadow DFC		104,256	555,731
Loughside Trim Trail-UKSPF Green Spaces		240,367	-
Belfast Bikes Asset Upgrade		4,233	4,233
Paisley Park Refurb		934,152	900,884
Belfast Castle LWWP		1,000	1,000
Forthriver LWWP		5,327	7,950
Ballysillan PF LWWP		310,583	327,131
		1,599,918	1,796,929

23 Contingencies

Residential Waste Treatment Project

The arc21 Joint Committee has, with the approval of their Participant Councils, entered into a Contingent Liability Undertaking with the bidding consortium in the procurement for the Residential Waste Treatment Project. Payments made, if any, in accordance with this undertaking will be funded by the Participant Councils.

Landfill Site

The financial provision for the capping and annual monitoring cost of the landfill site, required to meet the Council's environmental obligations under the NIEA licence, has been agreed on a Local Authority Deed and disclosed in Note 18. The remaining area not covered by NIEA licence may require specific capping depending on the future use of this land. The impact of any future capping of this area on the liabilities of Belfast City Council is uncertain and therefore no provision for any such costs has been made.

Contingent Asset

The Council, together with the other 10 district councils in NI, is participating in a legal action against HMRC to recover previously overdeclared output VAT in respect of leisure and recreational income, which arose because HMRC did not accept that the Council provides leisure and recreational activities pursuant to a special legal regime without causing any significant distortion of competition. Although Mid Ulster District Council (as lead council in the litigation) succeeded in its claim to the First Tier Tax Tribunal, HMRC subsequently, pursuant to Rule 39 of the Tribunal Procedure (First Tier Tribunal) (Tax Chamber) Rules 2009, lodged an application to appeal to the Upper Tier Tax Tribunal. The application to lodge an appeal was successful and the appeal was heard by the Upper Tier Tribunal in May 2022. The Upper Tier Tax Tribunal released its decision on 19 July 2022; the decision was to allow the appeal and remit the matter back to the First Tier Tax Tribunal for consideration. Mid Ulster District Council subsequently sought and received permission to appeal the Upper Tier Tax Tribunal decision to the Court of Appeal and a Hearing was scheduled to take place in May 2023. On 26 January 2023, HMRC notified Mid Ulster District Council that it decided to pay all of the Local Authority Leisure Service claims and proceeded to publish an associated Revenue and Customs Brief on 3 March 2023. Mid Ulster District Council's appeal to the Court of Appeal is currently stayed until 15 September 2023 to allow both parties to time to seek a resolution of the matter. If resolution is reached, it will take time to conclude the matter; alternatively, if there is no resolution, Mid Ulster District Council shall make application for its appeal to be re-listed for mention. In either case, at this stage, it's too early to access any associated financial impact, but if the matter is resolved to the Mid Ulster District Council's satisfaction, the benefit to the Council could approximate up to £6.9 million.

24 Other cash flow disclosures

a Analysis of Adjustments to Surplus/Deficit on the Provision of Services

Adjustment to surplus or deficit on the provision of services for non-cash movements		2022/23	2021/22
	Note	£	£
Depreciation	4a, 11	24,885,696	23,321,499
Impairment & downward revaluations (& non-sale derecognitions)	4a, 11	(210,629)	(8,539,269)
Amortisation (included with depreciation above)		-	-
(Increase)/Decrease in inventories	14	3,636	(12,033)
(Increase)/Decrease in Debtors	15	(2,200,664)	(7,744,965)
Increase/(Decrease) in impairment provision for bad debts	15	15,706	68,848
Increase/(Decrease) in Creditors	17	36,403	5,522,799
Increase/(Decrease) in Interest Creditors		-	-
Payments to NILGOSC	20b	22,127,000	24,071,000
Carrying amount of non-current assets sold	4a, 8a, 11	2,318,167	9,756
AIC/WIP written off to Net Cost of Services		-	-
Contributions to Other Reserves/Provisions		4,702,777	5,364,125
Movement in value of investment properties (included with Impairment & downward revaluations (& non-sale derecognitions) above)		-	-
Amounts posted to CIES from Donated Assets Account	21	-	-
Contract Costs		-	-
Contract Assets		-	-
Contract Liabilities		-	-
Deferred Revenue		-	-
		51,678,092	42,061,760

Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities		2022/23	2021/22
	Note	£	£
Purchase of short-term (not considered to be cash equivalents) and long-term investments (includes investments in associates, joint ventures and subsidiaries)		-	-
Proceeds from short-term (not considered to be cash equivalents) and long-term investments (includes investments in associates, joint ventures and subsidiaries)		-	-
Proceeds from the sale of PP&E, investment property and intangible assets	4a, 8a, 9e	(1,685,725)	(479,947)
Capital grants included in Taxation & non-specific grant income	10c	(8,006,292)	(8,853,058)
		(9,692,017)	(9,333,005)

b Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents include cash on hand and in bank and short term deposits and investments (considered to be cash equivalents), net of outstanding bank overdrafts. Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to the related items in the Balance Sheet as follows:

	2022/23	2021/22
Note	£	£
Cash, Bank and Short Term Deposits	19,140,662	20,488,231
Short Term Investments (considered to be cash equivalents)	-	-
Bank Overdraft	-	-
	19,140,662	20,488,231

c Cash flows from Investing Activities

	2022/23	2021/22
Note	£	£
Purchase of PP&E, investment property and intangible assets	11	24,420,195
Purchase of Short Term Investments (not considered to be cash equivalents)		-
Purchase of Long Term Investments		-
Other Payments for Investing Activities		1,013,682
Proceeds from the sale of PP&E, investment property and intangible assets	4a, 8a, 9e	(1,685,725)
Proceeds from Short Term Investments (not considered to be cash equivalents)		-
Proceeds from Long Term Investments		-
Capital Grants and Contributions Received	10c	(8,006,292)
Other Receipts from Investing Activities		-
Net Cash flows from Investing Activities	15,741,860	35,267,536

d Cash flows from Financing Activities		2022/23	2021/22
		£	£
Cash Receipts from Short and Long Term Borrowing		-	-
Other Receipts from Financing Activities		-	-
Cash payments for the reduction of the outstanding liability relating to a finance lease and on-Balance Sheet PFI contracts		-	-
Repayment of Short and Long Term Borrowing		(5,209,837)	(8,040,379)
Other payments for Financing Activities		-	-
Net Cash flows from Financing Activities		(5,209,837)	(8,040,379)

25 Usable Reserves

a Capital Receipts Reserve

These are capital receipts which have originated primarily from the sale of assets which have not yet been used to finance capital expenditure.

The Capital Receipts Reserve is credited with the proceeds from fixed asset sales and other monies defined by statute as capital receipts. These are originally credited to the Comprehensive Income and Expenditure Statement as part of the gain/loss on disposal and posted out via the Movement in Reserves Statement to the Capital Receipts Reserve. The reserve is written down when resources are applied to finance new capital expenditure or set aside to reduce an authority's capital financing requirement (or used for other purposes permitted by statute).

Capital Receipts Reserve		31/03/2023	31/03/2022
		£	£
At 1 April	Note	1,068,583	7,962,458
Transfers between Statutory & Other Reserves & the General Fund		-	-
Disposal of Non Current Assets/ Capital Sales	8, 9e	1,685,725	806,125
Capital Receipts used to finance capital expenditure	12	-	(7,700,000)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements		-	-
Other Movements		(2,111,850)	-
At 31 March		642,458	1,068,583

b Deferred Capital Receipts Account

The Deferred Capital Receipts Account holds the gains recognised on the disposal of non-current assets but for which cash settlement has yet to take place. Under statutory arrangements, the Council does not treat these gains as usable for financing new capital expenditure until they are backed by cash receipts. When the deferred cash settlement eventually takes place, amounts are transferred to the Capital Receipts Reserve.

Deferred Capital Receipts Account		31/03/2023	31/03/2022
		£	£
At 1 April	Note	-	342,300
Other movements		-	(342,300)
At 31 March		-	-

c Capital Fund

This fund is authorised under Section 9 of Part 1 of the Local Government Finance Act (Northern Ireland) 2011.

Capital Fund		31/03/2023	31/03/2022
	Note	£	£
At 1 April		12,220,031	19,296,139
Transfers between statutory & other reserves & the General Fund	4b	2,327,765	(1,355,280)
Transfer to Neighbourhood Regeneration Fund		-	-
Financing from CCIF		-	-
Transfers between Capital Fund & CAA to finance Capital Expenditure	12, 26a	549,194	(5,720,828)
At 31 March		15,096,990	12,220,031

	£	£
Local Investment Fund	579,545	800,741
Belfast Investment Fund	4,638,532	1,368,532
City Centre Investment Fund	8,237,263	7,688,069
Social Outcomes Fund	1,641,650	2,362,689
Total	15,096,990	12,220,031

The movement and purpose of these funds is outlined below:

Local Investment Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		800,741	1,056,624
Add: new contributions to fund		-	-
Less: financing drawn down from fund	4b	(221,196)	(255,883)
At 31 March		579,545	800,741

Local Investment Fund (LIF) is a key part of the Investment Programme that provides funding for smaller initiatives focusing on physical work on buildings or facilities within communities. The balance on this fund as at 31 March 2023 is £579,545.

Belfast Investment Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		1,368,532	1,908,136
Add: new contributions to fund	4b	3,270,000	3,270,000
Less: financing drawn down from fund	4b	-	(3,809,604)
Less: transfer to Neighbourhood Rengeneration fund		-	-
At 31 March		4,638,532	1,368,532

There is a balance of £4,638,532 on the Belfast Investment Fund at year end 31 March 2023. This fund was established to support partnership projects across the City.

City Centre Investment Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		7,688,069	13,408,897
Add: new contributions to fund		2,527,053	41,682
Less: amounts drawn down from fund		(1,977,859)	(5,762,510)
At 31 March		8,237,263	7,688,069

City Centre Investment Fund (CCIF) is a fund to support the Belfast City Centre Regeneration Investment Plans. The proposed investment principles for the CCIF are as follows:

- the project should make a significant impact on the City Centre economy in terms of "gross value added" and job creation
- the project should make positive and net contribution to the business rates income received by Belfast City Council

Belfast City Council used this fund to support ongoing and potential City Centre regeneration projects. The balance on CCIF at year end 31 March 2023 is £8,237,263.

Social Outcomes Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		2,362,689	2,922,482
Add: transfer from Belfast Investment fund		-	-
Less: amounts drawn down from fund	4b	(721,039)	(559,793)
At 31 March		1,641,650	2,362,689

Social Outcomes Fund is set up to support City Centre projects which might not generate a direct financial return but which would enhance the overall City Centre offer and support the attraction of investment into the City Centre. The balance on this fund as at 31 March 2023 is £1,641,650.

d Leisure Mobilisation Fund

This fund is authorised under Section 9 of Part 1 of the Local Government Finance Act (Northern Ireland) 2011.

Leisure Mobilisation Fund		31/03/2023	31/03/2022
	Note	£	£
At 1 April		621,287	630,245
Transfers between statutory & other reserves & the General Fund	4b	(9,410)	(8,958)
Transfers between Renewal & Repair Fund & CAA to finance Capital Expenditure	12	-	-
At 31 March		611,877	621,287

The Leisure Mobilisation Fund is a fund to support the Leisure Transformation Programme. This fund will cover programme level costs including communications, engagements and procurement costs.

e Neighbourhood Regeneration Fund

This fund is authorised under Section 9 of Part 1 of the Local Government Finance Act (Northern Ireland) 2011.

Neighbourhood Regeneration Fund		31/03/2023	31/03/2022
	Note	£	£
At 1 April		10,000,000	8,000,000
Transfers between statutory & other reserves & the General Fund	4b	-	2,000,000
Less: amounts drawn down from fund		-	-
At 31 March		10,000,000	10,000,000

The Neighbourhood Regeneration Fund is a fund to support neighbourhood regeneration and tourism projects in local neighbourhoods.

f Other Balances & Reserves

Other Balances & Reserves		31/03/2023	31/03/2022
	Note	£	£
At 1 April		1,731,811	1,091,532
Transfers between statutory & other reserves & the General Fund	4b	888,549	640,279
Transfer to BWUH Subvention Fund		94,771	34,154
Transfer to BWUH Sinking Fund		(94,771)	(34,154)
At 31 March		2,620,360	1,731,811
		£	£
Election Fund		913,390	735,037
BWUH Subvention Fund		909,283	703,151
BWUH Sinking Fund		797,687	293,623
Total		2,620,360	1,731,811

The movement and purpose of these funds is outlined below:

Election Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		735,037	379,435
Add: new contributions to fund		178,353	355,602
Less: financing drawn down from fund		-	-
At 31 March		913,390	735,037

This reserve is used to equalise (smooth) the cost of elections by building up a fund to cover the costs of future elections by making contributions, as and when required, to the reserve.

BWUH Subvention Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		703,151	436,402
Add: new contributions to fund		300,903	300,903
Less: amounts drawn down from fund		-	-
Less: amounts transferred to Sinking Fund		(94,771)	(34,154)
At 31 March		909,283	703,151

BWUH Subvention Fund was established to support national and international corporate organisations in bringing their conferences to Belfast.

BWUH Sinking Fund		31/03/2023	31/03/2022
	Note	£	£
Opening balance		293,623	275,695
Add: new contributions to fund		619,015	234,154
Less: amounts drawn down from fund		(114,951)	(216,226)
At 31 March		797,687	293,623

BWUH Sinking Fund is a fund to support planned maintenance and future capital works of the new exhibition centre at Waterfront Hall.

g General Fund

This reserve shows the accounting cost in the year of providing services in accordance with generally accepted accounting practices, rather than the amount to be funded from District Rates. Councils raise rates to cover expenditure in accordance with regulations; this may be different from the accounting cost. The taxation position is shown in the Movement in Reserves Statement.

General Fund	Note	2022/23 £	2021/22 £
At 1 April		62,218,726	54,924,106
Prior year adjustment			
Applied Capital Grants	10, 12	(8,006,292)	(8,853,058)
Unapplied Capital Grants received in year		-	-
Direct Revenue Financing	4, 12	(10,473,681)	(11,156,835)
Depreciation and Impairment adjustment	4	24,675,067	14,782,230
Statutory Provision for financing Capital Investment	4	(8,620,132)	(8,305,119)
Net Revenue expenditure funded from capital under statute	4, 12	-	-
Surplus/(Deficit) on the Provision of Services	CIES	(22,381,947)	(6,864,926)
Transfers between Statutory and Other Reserves and the General Fund	4	(3,206,904)	(1,276,041)
Net movements on Pension Reserve	4, 20	22,127,000	24,071,000
Disposal of Fixed Assets/Capital Sales	4, 11	632,442	(470,191)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements	26b	(613,865)	(108,452)
Other Movements		2,465,530	5,476,012
At 31 March		58,815,944	62,218,726

This fund represents the surplus of income over expenditure. It can be used to supplement income and unexpected expenditure in future years. Of the £58,816k, £44,816k relates to expenditure committed at the year end (2021/22 £62,218k, £48,145k committed).

Other movements of £2,466k includes £1,137k of Covid/Hardship grant funding and £1,217k of prior year income from GLL (Note 30d).

The balance of all the DfC Covid funding/cost of living funding at 31/03/2023 is £1,137k (£294k at 31/03/2022)

26 Unusable Reserves

a Capital Adjustment Account

The Capital Adjustment Account absorbs the timing differences arising from the different arrangements for accounting for the consumption of non-current assets and for the acquisition, construction or enhancement of those assets under statutory provisions.

The Account is debited with the cost of acquisition, construction or enhancement as depreciation, impairment losses and amortisations are charged to the Comprehensive Income and Expenditure Statement, with reconciling postings from the Revaluation Reserve to convert fair value figures to an historic cost basis.

The account is credited with the amounts set aside by the Council as finance for the costs of acquisition, construction and subsequent costs.

The Account contains accumulated gains and losses on Investment Properties and gains recognised on donated assets that have yet to be consumed by the Council.

The Account also contains revaluation gains accumulated on Property, Plant and Equipment before 1 April 2007, the date that the Revaluation Reserve was created to hold such gains.

Capital Adjustment Account	Note	2022/23 £	2021/22 £
At 1 April		514,174,235	480,998,871
Applied Capital Grants	10, 12	8,006,292	8,853,058
Unapplied Capital Grants transferred to CAA in year		-	-
Direct Revenue Financing	4, 12	10,473,681	11,156,835
Depreciation & Impairment adjustment	11	(24,675,067)	(14,782,230)
Statutory Provision for financing Capital Investment	4, 12	8,620,132	8,305,119
Net Revenue expenditure funded from Capital under statute	4, 12	-	-
Disposal of Fixed Assets/ Capital Sales	4, 11	(2,298,278)	(12,495)
Capital Receipts used to finance capital expenditure	4, 12	-	7,700,000
Other Movements		6,703,093	6,234,249
Transfers between Capital Fund/Renewal & Repair Fund & CAA to finance capital expenditure	12	1,977,859	5,720,828
At 31 March		522,981,947	514,174,235

b Revaluation Reserve

The Revaluation Reserve contains the gains made by the Council arising from increases in the value of its Property, Plant and Equipment and Intangible Assets. The reserve is reduced when assets with accumulated gains are:

- revalued downwards or impaired and the gains are lost;
- used in the provision of services and the gains are consumed through depreciation, or
- disposed of and the gains are realised.

The reserve contains only revaluation gains accumulated since 1 April 2008, the date the reserve was created. Accumulated gains arising before that date are consolidated into the balance on the Capital Adjustment Account.

The purpose of this account is to build up a balance based on the revaluation (upwards or downwards) of individual assets. All such revaluations (excluding impairment losses that have been debited to Surplus/(Deficit) on the Provision of Services are mirrored in Other Comprehensive Income and Expenditure. It is a fundamental principle of this account that it never becomes negative. If an asset was held at current value when derecognised, the balance held on the Revaluation Reserve is written off to the Capital Adjustment Account.

Revaluation Reserve		2022/23	2021/22
	Note	£	£
At 1 April		199,892,679	175,881,878
Revaluation & Impairment	11	38,330,341	29,808,943
Movements from associates & joint ventures		-	-
Other Movements		(6,703,090)	(5,798,142)
At 31 March		231,519,930	199,892,679

c Pension Reserve

Pension Reserve		2022/23	2021/22
	Note	£	£
At 1 April		(169,221,942)	(225,692,942)
Net Movements on Pension Reserve	4, 20	(22,127,000)	(24,071,000)
Revaluation & Impairment	20	197,271,000	79,758,000
Gas pension & BWUH movement		4,726,000	784,000
At 31 March		10,648,058	(169,221,942)

The Pensions Reserve absorbs the timing differences arising from the different arrangements for accounting for post-employment benefits and for funding benefits in accordance with statutory provisions. The Council accounts for post-employment benefits in the Comprehensive Income and Expenditure Statement as benefits are earned by employees accruing years of service, updating the liabilities recognised to reflect inflation, changing assumptions and investment returns on any resources set aside to meet the costs

However, statutory arrangements require benefits earned to be financed as the Council makes employer's contributions to pension funds or eventually pays any pensions for which it is directly responsible. The debit balance on the Pensions Reserve therefore shows a substantial shortfall in the benefits earned by past and current employees and the resources the Council has set aside to meet them. The statutory arrangements will ensure that funding will have been set aside by the time the benefits come to be paid.

d Accumulated Absences Account

The Accumulated Absences Account absorbs the differences that would otherwise arise on the General Fund balance from accruing for compensated absences earned but not taken in the year e.g. staff annual leave entitlement carried forward at the end of the financial year. Statutory arrangements are expected to require that the impact on the General Fund is neutralised by transfers to or from this Accumulated Absences Account

Accumulated Absences Account		31/03/2023	31/03/2022
	Note	£	£
At 1 April		(2,344,158)	(2,452,610)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements		613,865	108,452
At 31 March		(1,730,293)	(2,344,158)

e Provisions Discount Rate Reserve

The Provisions Discount Rate Reserve covers the arrangement, put in place by the Department under its amendment to the 2017/18 accounts direction (see DfC circular LG O5/2018), to accommodate changes in the current value of the annual calculation of long term provisions for landfill costs, which arises as a result of changes to the interest rates used to discount these provisions and landfill cash flows being increased for inflation.

Provisions Discount Rate Reserve		31/03/2023	31/03/2022
	Note	£	£
At 1 April		(133,816)	(188,246)
Difference between finance and other costs and income calculated on an accounting basis and finance costs calculated in accordance with statutory requirements		-	-
Other Movements		129,620	54,430
At 31 March		(4,196)	(133,816)

27 Significant Trading Operations

The Council considers a trading operation exists where the service it provides is competitive i.e the user always has the choice to use an alternative supplier to the Council and the Council charges the user on a basis other than a straightforward recharge of the Council's costs in supplying the service. The Council uses a variety of charging mechanisms such as quoted lump sums, fixed periodical charges or rates, or a combination of these.

In deciding whether a trading operation is significant the Council takes both financial and non-financial criteria into account.

Financial criteria taken into account in deciding whether trading operations are significant to the Council are:

- the magnitude of each individual trading operation's turnover when compared with the Council's net revenue budget
- the risk of financial loss the Council may be exposed to in providing the service to the user.

Non-financial criteria taken into account in deciding whether trading operations are significant to the Council are:

- the importance of each individual trading operation to demonstrating the achievement of Council targets and improving performance.
- the exposure of the Council to service reputational loss risk by providing the service.
- whether the provision of the service is likely to be of interest to the Council's key stakeholders and their needs.

In applying the aforementioned criteria, the Council considers the letting of industrial estates to be a significant trading operation. The income and expenditure associated with these industrial estates is disclosed below:

Industrial Estate Lettings	2022/23	2021/22
	£	£
Rental Income	5,427,914	5,400,399
Rental Expenditure	(166,500)	(137,542)
Net income	5,261,414	5,262,857

These significant trading operations form part of Note 9e to these financial statements.

28 Agency Services

The Council provides administration services to Belfast One BID Ltd, Destination CQ BID Ltd and Belfast Central Business District. These entities pay an administration fee to the Council for these services. This fee amounted to £19,028 (2021/22 £16,001) across the 3 entities.

29 Joint Arrangements

During 2022/23 Belfast City Council did not make a financial contribution to Beltel LLP relating to the redevelopment of the Belfast Telegraph Building (2021/22 Enil).

The contribution to LLP is included in the Long term Assets of Belfast City Council. This represents 46% of the net assets of the LLP which is included in Belfast City Council's consolidated balance sheet.

	2022/23	2021/22
	£	£
Long term assets	3,231,429	3,231,429
Current assets	242,435	242,435
Current liabilities	(37,005)	(37,005)
Long term liabilities	-	-
Net Assets	3,436,859	3,436,859

On 1 April 2016, the operations of Waterfront Hall and Ulster Hall were transferred to a company BWUH Limited. Belfast City Council hold the entire share capital of this company, 1 ordinary share at £1 each. Belfast City Council entered into an agreement with BWUH Limited under which the Council pays the company a management fee for the operation of Belfast Waterfront and Ulster Hall. Payments to and from the company are outlined in Note 30f.

A Related Party Transaction is a transfer of resources or obligations between related parties, regardless of whether a price is charged. Related Party Transaction exclude transactions with any other entity that is a related party solely because of its economic dependence on the Council or the Government of which it forms part. A related party is one that has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions. This includes cases where the related party entity and another entity are subject to common control but excludes providers of finance in the course of their normal business with the Council and Trade Unions in the course of their normal dealings with the Council. In addition, where the relationship with the Council and the entity is solely that of an Agency (see note 28) these are not deemed to be Related Party Transactions.

Central government has significant influence over the general operations of the council - it is responsible for providing the statutory framework within which the council operates, provides the majority of its funding in the form of grants and prescribes the terms of many of the transactions that the council has with other parties. Grant receipts outstanding at 31 March 2023 are shown in Note 15b.

As part of their duties, Councillors are appointed to represent the Council in a range of other organisations and further details of these arrangements can be found on the Council's website.

Transactions with related parties not disclosed elsewhere in these financial statements are set out below.

Councillors have direct control over the Council's financial and operating policies. In the 2022/23 financial year the Council commissioned £3,273,063 (2021/22 £2,874,621) of works and services from Visit Belfast in which Councillors have an interest. The Council entered into these contracts in full compliance with the Council's standing orders and codes of conduct.

The Council also paid grants of £3,298,632 (2021/22 £3,528,624) to a number of organisations in which Councillors and Council officers had an interest. These grants were made with proper consideration of declaration of interests.

During 2022/23 the Council had expenditure of £582,308 (2021/22 £526,945) to other Councils and income received of £1,279,764 (2021/22 £1,168,367) from other Councils, of which £125,201 (2021/22 £148,214) was outstanding at 31 March 2023. These amounts mainly related to services provided.

a Other Organisations

	Councillors	2022/23 £	2021/22 £
Active Communities Network*	1	41,002	0
Arellian Nursery School	1	1,000	5,456
Ashfield Girls High School	1	0	5,000
Association of Port Health Authorities	0	0	1,722
Aware NI	1	950	1,700
Belfast City Centre Management Board	0	0	82,400
Belfast City of Sanctuary	0	0	1,464
Belfast Community Sports Development Network	1	25,730	26,673
Belfast Film Festival*	1	90,800	0
Belfast Harbour Commissioners	5	138,879	94,403
Belfast Health and Social Care Trust*	2	49,147	0
Belfast Hills Partnership	1	46,220	75,300
Belfast Metropolitan College	1	38,709	28,676
Belvoir Area Residents' Group	1	3,344	2,000
Black Mountain Shared Spaces Project	1	8,699	17,317
Blackie River Centre	2	62,600	16,011
Board of Libraries NI*	1	140	0
Board of Ulster Orchestra Society Ltd	0	0	153,283
Boundary Brewing Cooperative*	3	6,500	0
Cardinal O'Donnell's GAA Club	0	0	3,760
Cathedral Quarter Trust	0	0	85,960
CLARE CIC	0	0	5,000
Clonard Residents Association	0	0	5,000
Colaíste Feirste*	1	51,426	0
Colin Neighbourhood Partnership	2	40,968	79,691
Common Youth*	1	3,353	0
Coiste Na Niarchimi	1	150	5,000
Corpus Christi Youth Club	0	0	7,735
Duncairn Community Partnership	2	20,360	5,000
Early Years Company Ltd	0	0	7,229
Education Authority*	1	425,200	0
Falls Community Council	0	0	549,863
Felle an Phobail	1	548,385	583,570
Glencairn Community Project*	1	1,200	0
Glentoran Football Club	0	0	1,737
Grand Opera House Trust	1	21,040	15,396
Greater Shankill Community Council	1	127,950	0
Greater Shankill Partnership Board	3	8,658	5,267
Hanwood Trust*	1	73,883	0
Harmony Primary and Nursery School*	1	500	0
Impact Training	2	13,000	26,270
Intercomm Ireland Ltd	0	0	127,870
Lagan Navigation Trust	0	0	25,500
Lagan Village Youth and Community Group	0	0	24,259
Lagmore Youth Project	1	5,702	12,042

Ligoniel Amateur Boxing Club	1	2,150	5,500
Ligoniel Community Centre Committee	1	10,653	8,200
Ligoniel Improvement Association	0	0	172,886
Linenhall Library Board	0	0	48,431
Lower Ormeau Residents Action Group (LORAG)	1	271,945	214,152
Lower Shankill Community Association	1	5,490	6,340
Lyric Theatre Education Advisory Panel	1	153,155	232,040
Mount Eagles/Lagmore Youth & Community Association*	1	18,293	0
Mount Vernon Community Development Forum	1	13,500	20,700
National Association of Councillors	10	4,736	1,176
New Lodge/Duncairn Healthy Living Centre	1	3,631	7,511
NI Local Government Association	8	98,116	94,753
NI Youth Forum	1	27,117	30,424
Open University*	1	2,685	0
PIPS Charity	1	683	5,367
Queens University Belfast Students Union	0	0	1,600
Roden Street Community Development Group	1	158,176	190,788
Rosario Youth Centre	1	52,002	5,000
Royal Institute of Chartered Surveyors*	1	2,356	0
RUC Athletic Association	0	0	2,500
Shaftesbury Recreation Centre*	1	96	0
Shankill Womens' Centre*	1	25,310	0
Somme Advisory Council*	1	1,800	0
Stratagem NI Limited	1	47,321	53,138
Sustainable NI	0	0	5,000
Templemore Avenue Schools Trust*	1	2,023	0
The Bar Library	1	85	568
Tullycarnet Boxing Club*	1	1,200	0
Ulster Orchestra*	1	150,283	0
Upper Andersonstown Community Forum	0	291,996	291,422
Upper Springfield Development Trust	1	95,744	40,593
Visit Belfast	2	3,273,063	2,874,621
Welcome Organisation	1	0	2,983
Westland Community and Residents Association*	1	2,591	0
At 31 March		6,571,695	6,403,245

* No related party transactions with the Council existed in previous year.

b Payments to Community Groups

Belfast City Council made payments to the following Community Groups that have Councillors as part of their committee structure:

	Councillors	2022/23 £	2021/22 £
Eastside Partnership (East Belfast Partnership Board)	3	144,389	162,188
North Belfast Partnership Board	0	0	0
Forward South (previously South Belfast Partnership Board)	3	201,219	160,941
West Belfast Partnership Board	5	125,869	35,904
Total		471,477	359,033

c Joint Committees

Belfast City Council made payments to the following Joint Committees:

	Councillors	2022/23 £	2021/22 £
Arc 21	1	10,500,172	9,257,594

The origins of arc21 can be traced back to June 1999, when a small number of Council representatives agreed that a joint approach was the best way to deliver an effective waste management strategy for the region. By 2000, 11 Councils had joined together from the eastern Region Waste Management Group, which was eventually renamed arc21.

At present arc21 has successfully been awarded and is managing waste management contracts on behalf of Councils with a value in the region of £200m.

d Active Belfast Limited

Belfast City Council with Active Belfast Limited entered into an agreement with GLL for the provision of leisure services. These financial statements include expenses of £9,398,594 (2021/22 £8,712,494) for the provision of these services in the year ended 31 March 2023. During 2022/23 the Council also received a profit share of £1,216,914 (2021/22 £2,364,406) which has been recorded in reserves. A decision was reached to commence the winding up of Active Belfast Limited. Active Belfast Limited has been dormant since June 2022.

e Car Loans to Council Officers

The Council makes car loans available to employees who are designated essential car users. The total amount outstanding in respect of car loans to designated employees as at 31 March 2023 was £50,424 (2021/22 £61,548).

f Belfast Waterfront and Ulster Hall Limited

With effect from 1 April 2016 the Council transferred the operations of Belfast Waterfront Hall and Ulster Hall to a new company BWUH Limited with the Council being the sole shareholder in this new company. During 2022/23 the Council invoiced BWUH Ltd for £3,235,967 for expenditure incurred on its behalf and also received invoices from the Company for £3,668,590 mainly for the management fee. At 31 March 2023, £70,711 (2021/22 £999,156) was owed to the company by the Council and £725,937 (2021/22 £288,982) receivable from the company.

g Beltel LLP

During 2022/23, Belfast City Council did not make a financial contribution to Beltel LLP (2021/22 Enil), relating to the redevelopment of the Belfast Telegraph Building (as outlined in Note 29). The Council is represented by two officers on the Management Board of the LLP and Timec 1523 Limited is also represented by two members on the Management Board.

Belfast City Council
Group Movement in Reserves Statement for the year ended 31 March 2023

	General Fund Summary £ Restated	Other Fund Balances and Reserves £	Capital Receipts Reserve £	Total Usable Reserves £	Total Unusable Reserves £	Total Council Reserves £
Balance as at 1 April 2021	54,930,803	29,360,216	7,962,458	92,253,477	428,546,951	520,800,428
Movement in reserves during the year						
Surplus/ (Deficit) on the provision of services*	(7,873,487)	-	-	(7,873,487)	-	(7,873,487)
Other Comprehensive Income and Expenditure	-	-	-	-	109,566,943	109,566,943
Total Comprehensive Income and Expenditure	(7,873,487)	-	-	(7,873,487)	109,566,943	101,693,456
Adjustments between accounting basis & funding under regulations	10,867,292	(6,063,128)	(6,893,875)	(2,089,711)	3,469,104	1,379,393
Net increase before transfers to Statutory and Other Reserves	2,993,805	(6,063,128)	(6,893,875)	(9,963,198)	113,036,047	103,072,849
Transfers to / from Statutory and Other Reserves	(1,276,041)	1,276,041	-	-	-	-
Other movements	5,580,574	-	-	5,580,574	784,000	6,364,574
Increase/ (Decrease) in year	7,298,338	(4,787,087)	(6,893,875)	(4,382,624)	113,820,047	109,437,423
Balance as at 31 March 2022	62,229,141	24,573,129	1,068,583	87,870,853	542,366,998	630,237,851
Movement in reserves during the year						
Surplus/ (Deficit) on the provision of services	(23,400,512)	-	-	(23,400,512)	-	(23,400,512)
Other Comprehensive Income and Expenditure	-	-	-	-	235,601,341	235,601,341
Total Comprehensive Income and Expenditure	(23,400,512)	-	-	(23,400,512)	235,601,341	212,200,829
Adjustments between accounting basis & funding under regulations	20,642,811	549,194	1,685,725	22,877,730	(19,278,893)	3,598,837
Net increase before transfers to Statutory and Other Reserves	(2,757,701)	549,194	1,685,725	(522,782)	216,322,448	215,799,666
Transfers to / from Statutory and Other Reserves	(3,206,904)	3,206,904	-	-	-	-
Other movements	2,564,529	-	(2,111,850)	452,679	4,726,000	5,178,679
Increase/ (Decrease) in year	(3,400,076)	3,756,098	(426,125)	(70,103)	221,048,448	220,978,345
Balance as at 31 March 2023	58,829,065	28,329,227	642,458	87,800,750	763,415,446	851,216,196

Belfast City Council
Group Comprehensive Income and Expenditure Statement for the year ended 31 March 2023

		2022/23			2021/22		
		Gross Expenditure	Gross Income	Net Expenditure	Gross Expenditure	Gross Income	Net Expenditure
Service Expenditure	Note	£	£	£	£	£	£
Strategic Policy & Resources	2	81,554,315	(16,920,994)	64,633,321	75,501,060	(13,750,151)	61,750,909
City Growth & Regeneration	2	48,477,180	(19,927,437)	28,549,743	40,736,575	(13,556,634)	27,179,941
People & Communities	2	134,266,533	(22,205,369)	112,061,164	124,277,276	(19,930,448)	104,346,828
Planning & Licensing	2	9,169,502	(5,219,714)	3,949,788	8,700,308	(5,034,714)	3,665,594
Cost of Services on Continuing Operations		273,467,530	(64,273,514)	209,194,016	249,215,219	(52,271,947)	196,943,272
Other Operating Expenditure	8	2,318,167	(1,685,725)	632,442	9,756	(479,947)	(470,191)
Financing and Investment Income and Expenditure	9	6,753,957	(6,783,347)	(29,390)	6,445,787	(15,392,163)	(8,946,376)
Net Operating Expenditure		282,539,654	(72,742,586)	209,797,068	255,670,762	(68,144,057)	187,526,705
Taxation and Non-Specific Grant Income	10	269,044	(186,665,600)	(186,396,556)	-	(179,653,218)	(179,653,218)
(Surplus)/Deficit on the Provision of Services		282,808,698	(259,408,186)	23,400,512	255,670,762	(247,797,275)	7,873,487
(Surplus)/Deficit on revaluation of non-current assets	11			(38,330,341)			(29,808,943)
Surplus/(Deficit) arising on revaluation of available-for-sale financial assets	11			-			-
Remeasurements of the Net Defined Benefit Liability (Asset)	20			(197,271,000)			(79,758,000)
Other Comprehensive Income and Expenditure				(235,601,341)			(109,566,943)
Total Comprehensive Income and Expenditure				(212,200,829)			(101,693,456)

Belfast City Council
Group Balance Sheet as at 31 March 2023

		31st March 2023	31st March 2022
			Restated
	Note	£	£
Fixed Assets	G4	881,462,908	847,054,016
Long Term Investments		126,000	126,000
Investment in Associates and Joint Ventures		-	-
Long Term Debtors	G6	744,099	583,167
Contract Assets		-	-
LONG TERM ASSETS		882,333,007	847,763,183
Short Term Investments		-	-
Inventories		306,758	310,394
Short Term Debtors	G6	30,959,304	29,743,216
Cash and Cash Equivalents	G8	25,680,953	26,040,425
Assets Held for Sale		2,520,001	2,520,001
Contract Assets		496,180	415,102
CURRENT ASSETS		59,963,196	59,029,138
Bank Overdraft		-	-
Short Term Borrowing		5,260,558	5,209,832
Short Term Creditors	G7	50,029,385	50,516,899
Provisions		3,736,974	3,538,283
Contract Liabilities		113,110	-
CURRENT LIABILITIES		59,140,027	59,265,014
Long Term Creditors	G7	67,099	102,857
Provisions		1,844,093	1,844,093
Long Term Borrowing		38,521,347	43,781,910
Other Long Term Liabilities		(10,648,058)	169,221,942
Contract Liabilities		-	-
Donated Assets Account		443,856	430,000
Capital Grants Receipts in Advance		1,711,643	1,908,654
LONG TERM LIABILITIES		31,939,980	217,289,456
NET ASSETS		851,216,196	630,237,851
USABLE RESERVES			
Capital Receipts Reserve		642,458	1,068,583
Deferred Capital Receipts		-	-
Capital Fund		15,096,990	12,220,031
Leisure Mobilisation Fund		611,877	621,287
Neighbourhood Regeneration Fund		10,000,000	10,000,000
Other Balances and Reserves		2,620,360	1,731,811
General Fund		58,829,065	62,229,141
		87,800,750	87,870,853
UNUSABLE RESERVES			
Capital Adjustment Account		522,981,947	514,174,235
Revaluation Reserve		231,519,930	199,892,679
Pensions Reserve		10,648,058	(169,221,942)
Accumulated Absences Account		(1,730,293)	(2,344,158)
Provisions Discount Rate Reserve		(4,196)	(133,816)
		763,415,446	542,366,998
NET WORTH		851,216,196	630,237,851

Belfast City Council
Group Cash Flow Statement at 31 March 2023

	Note	2022/23	2021/22
		£	£
Net Deficit on the Provision of Services		(23,400,512)	(7,873,487)
Adjustment for non-cash movements	G8	53,867,584	44,912,553
Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	G8	(9,692,017)	(9,333,005)
Net cash flows from operating activities		20,775,055	27,706,061
Cash flows from Investing Activities	G8	(15,924,690)	(35,495,987)
Net Cash flows from Financing Activities	G8	(5,209,837)	(8,040,379)
Net increase or decrease in cash and cash equivalents		(359,472)	(15,830,305)
Cash and cash equivalents at the beginning of the reporting period		26,040,425	41,870,730
Cash and cash equivalents at the end of the reporting period		25,680,953	26,040,425

G1 Group Accounts

The Group Accounting Policies are the same as the Council policies and have not been repeated again in these Notes. The exception to this is in relation to Retirement Benefits which have been treated in BWUH Limited as a defined contribution scheme as the liabilities of the NILGOSC scheme remain with Belfast City Council and have been disclosed in Belfast City Council's financial statements.

Since there are no significant changes to the Consolidated Group Balance Sheet as compared to the Council's Balance Sheet, only those notes affected by group transactions have been included.

The Group accounts for 21/22 have been restated for the inclusion of £5k deferred tax creditor balance in BWUH Ltd's entity accounts. This prior year restatement is reflected in the Group Movement in Reserves statement, Group Balance Sheet and Note G7a Short Term Creditors.

G2 Combining Entities

Belfast Waterfront Ulster Hall Limited (BWUH Ltd)

Belfast Waterfront Ulster Hall Limited is a company incorporated under the terms of the Companies Acts to operate the Belfast Waterfront and Ulster Hall. The Authority is the principal shareholder in the company holding 1 ordinary £1 shares and representing 100% of the issued share capital. Under accounting standards, the Authority has a controlling interest in this company. The financial results for the company have been included in the group accounts as a subsidiary.

Net assets of the company were £13,121 at 31 March 2023 (2021/22: £10,415). There was no profit/loss on ordinary activities before taxation for the period to 31 March 2023 (2021/22 £nil). No dividend payments were due to, or received by, the Authority in respect of its investment.

As noted in Note 20, the pension asset of BWUH Limited is included in the pension asset of Belfast City Council.

The latest set of accounts is for the year to 31 March 2023 has an unqualified audit certificate.

BELTEL LLP

For the purposes of economic regeneration as part of the City Centre Regeneration objectives the Council made a financial contribution in the form of a loan totalling £3,436,859 as at year ended 31 March 2023, to Beltel LLP relating to the redevelopment of the Belfast Telegraph building. This contribution represents 46% of the net assets of Beltel LLP which have been included in the Council's group balance sheet and the breakdown of the net assets is included in Note 29 Joint Arrangements.

Gas Pension Fund

The liability of £206,000 in respect of the Gas Pension Fund is disclosed and recognised in Belfast City Council's balance sheet and Note 20 Retirement Benefits disclosures. The Group balance sheet has included the assets and liabilities giving rise to this liability:

	2022/23	2021/22
	£	£
Long term assets	126,073	125,439
Current assets	281,343	424,098
Long term liabilities	(613,416)	(759,537)
Net liability	(206,000)	(210,000)

The Council has not consolidated its interests in Active Belfast Limited, Belfast Gasworks Management Co Ltd and Arc21 as the Council's share of these balance sheets is not deemed material to the group accounts at this point in time.

Financial Impact of combination

The effect of the inclusion of the subsidiaries and associates in 2022/23 was to increase the Council's reserves and net assets by £13,121 representing the net asset in the consolidating entities.

G3 Adjustments between an Accounting Basis and Funding Basis under Regulations
Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund Balance for the year:

	2022/23		2021/22	
	£	£	£	£
Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund Balance for the year:				
Impairments (losses & reversals) of non-current assets	-		-	
Derecognition (other than disposal) of non-current assets	-		-	
Revaluation increases/decreases taken to Surplus/Deficit on the Provision of Services	(210,629)		(8,539,269)	
Depreciation charged in the year on non-current assets	25,016,968	24,806,339	23,446,216	14,906,947
Net Revenue expenditure funded from capital under Carrying amount of non current assets sold	2,318,167		9,756	
Proceeds from the sale of PP&E, investment property and intangible assets	(1,685,725)	632,442	(479,947)	(470,191)
Difference between finance costs calculated on an accounting basis and finance costs calculated in accordance with statutory requirements		-		-
Net charges made for retirement benefits in accordance with IAS 19		38,464,000		39,265,000
Direct revenue financing of Capital Expenditure	(10,473,681)			(11,156,835)
Capital Grants and Donated Assets Receivable and Applied in year	(8,006,292)			(8,853,058)
Capital Grants Receivable and Unapplied in year		-		-
Rates Claw-Back Reserve		-		-
Adjustments in relation to Short-term compensated absences		(613,865)		(108,452)
Adjustments in relation to Lessor Arrangements		-		-
Provisions Discount Rate Reserve Adjustment		-		-
Amounts not included in the Comprehensive Income and Expenditure Statement but required by statute to be included when determining the Movement on the General Fund Balance for the year				
Statutory Provision for the financing of Capital Investment		(8,620,132)		(8,305,119)
Employers contributions payable to the NILGOSC and retirement benefits payable direct to pensioners		(15,546,000)		(14,411,000)
		20,642,811		10,867,292

G4 Fixed Assets

a	Cost or Valuation	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£	£
	Balance as at 1 April 2022	113,942,504	511,719,705	5,093,674	-	53,144,945	46,626,490	42,940,031	5,396,001	778,863,350	9,254,328	-	788,117,678
	Adjustments between cost/value & depreciation/impairment	-	22	-	-	-	-	-	-	22	-	-	22
	Balance as at 1 April 2022	113,942,504	511,719,727	5,093,674	-	53,144,945	46,626,490	42,940,031	5,396,001	778,863,372	9,254,328	-	788,117,700
	Additions	5,001	959,286	-	-	2,886,791	278,826	19,053,242	-	23,183,146	14,300	-	23,197,446
	Donations	-	-	-	-	13,856	-	-	-	13,856	-	-	13,856
	Revaluation increases/ (decreases) to Revaluation Reserve	(47,825)	20,148,379	-	-	-	-	939,885	50,000	21,090,439	232,720	-	21,323,159
	Revaluation increases/ (decreases) to Surplus or Deficit on the Provision of Services	47,999	345,420	-	-	-	-	(1,077,919)	-	(684,500)	(1,570)	-	(686,070)
	Impairment to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
	Derecognition - Disposals	(2,201,804)	(100,000)	-	-	(1,113,820)	-	-	-	(3,415,624)	-	-	(3,415,624)
	Derecognition - Other	-	-	-	-	(217,925)	-	-	-	(217,925)	-	-	(217,925)
	Reclassifications & Transfers	261,629	2,582,925	-	-	191,157	6,893,161	(11,087,344)	-	(1,158,472)	143,286	-	(1,015,186)
	Reclassified to(-) / from(+) Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
	Balance as at 31 March 2023	112,007,504	535,655,737	5,093,674	-	54,905,004	53,798,477	50,767,895	5,446,001	817,674,292	9,643,064	-	827,317,356

Depreciation and Impairment	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Community Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2022	-	154,071	962,026	-	30,743,099	6,599,602	-	-	38,458,798	27,261	-	38,486,059
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2022	-	154,071	962,026	-	30,743,099	6,599,602	-	-	38,458,798	27,261	-	38,486,059
Depreciation Charge	-	18,499,787	169,794	-	3,751,178	2,249,891	-	-	24,670,650	109,950	-	24,780,600
Depreciation written out on Revaluation Reserve	-	(16,897,232)	-	-	-	-	-	-	(16,897,232)	(109,950)	-	(17,007,182)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	-	(1,548,921)	-	-	-	-	-	-	(1,548,921)	-	-	(1,548,921)
Impairment losses/reversals to Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses/reversals to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	(3,526)	-	-	(1,093,931)	-	-	-	(1,097,457)	-	-	(1,097,457)
Derecognition - Other	-	-	-	-	(217,925)	-	-	-	(217,925)	-	-	(217,925)
Reclassifications & Transfers	-	(2,778)	-	-	-	-	-	-	(2,778)	-	-	(2,778)
Eliminated on reclassification to Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2023	-	201,401	1,131,820	-	33,182,421	8,849,493	-	-	43,365,135	27,261	-	43,392,396

Net Book Values

Balance as at 31 March 2023	112,007,504	535,454,336	3,961,854	-	21,722,583	44,948,984	50,767,895	5,446,001	774,309,157	9,615,803	-	783,924,960
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Cost or Valuation	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Assets	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
£	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2021	110,063,504	480,589,455	5,093,674	-	48,498,353	41,653,745	30,587,787	6,199,001	722,685,519	9,117,243	-	731,802,762
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Prior Period adjustment										-		-
Balance as at 1 April 2021	110,063,504	480,589,455	5,093,674	-	48,498,353	41,653,745	30,587,787	6,199,001	722,685,519	9,117,243	-	731,802,762
Additions (Note 11)	1,700,703	3,230,200	-	-	4,667,408	61,280	37,271,975	-	46,931,566	10,735	-	46,942,301
Donations	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation increases/decreases to Revaluation Reserve	1,473,998	11,588,798	-	-	-	-	-	482,741	13,545,537	133,380	-	13,678,917
Revaluation increases/decreases to Surplus or Deficit on the Provision of Services	704,299	(482,369)	-	-	-	-	-	64,259	286,189	(3,030)	-	283,159
Impairment to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	(2,343,503)	-	(2,343,503)	-	-	(2,343,503)
Derecognition - Disposals	-	-	-	-	(1,130,225)	-	-	-	(1,130,225)	-	-	(1,130,225)
Derecognition - Other	-	(7,200)	-	-	(5,224)	-	-	-	(12,424)	(4,000)	-	(16,424)
Reclassifications & Transfers	-	16,800,821	-	-	1,114,633	4,911,465	(22,576,228)	(1,350,000)	(1,099,309)	-	-	(1,099,309)
Reclassified to(-) / from(+) Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	113,942,504	511,719,705	5,093,674	-	53,144,945	46,626,490	42,940,031	5,396,001	778,863,350	9,254,328	-	788,117,678

Depreciation and Impairment	Land	Buildings	Infrastructure Assets	Landfill Sites	Vehicles, Plant & Equipment	Assets (Restated)	PP&E Under Construction	Surplus Assets	Total PP&E	Heritage Assets	Assets Held for Resale	TOTAL
	£	£	£	£	£	£	£	£	£	£	£	£
Balance as at 1 April 2021	-	77,036	792,232	-	28,461,789	4,538,407	-	-	33,869,464	27,261	-	33,896,725
Adjustments between cost/value & depreciation/impairment	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 1 April 2021	-	77,036	792,232	-	28,461,789	4,538,407	-	-	33,869,464	27,261	-	33,896,725
Depreciation Charge	-	17,488,301	169,794	-	3,405,708	2,061,195	-	-	23,124,998	103,373	-	23,228,371
Depreciation written out on Revaluation Reserve	-	(16,053,393)	-	-	-	-	-	-	(16,053,393)	(76,633)	-	(16,130,026)
Depreciation written out on Revaluation taken to Surplus or Deficit on the Provision of Services	-	(1,357,873)	-	-	-	-	-	-	(1,357,873)	(26,740)	-	(1,384,613)
Impairment losses/reversals to Revaluation Reserve	-	-	-	-	-	-	-	-	-	-	-	-
Impairment losses/reversals to Surplus or Deficit on the Provision of Services	-	-	-	-	-	-	-	-	-	-	-	-
Derecognition - Disposals	-	-	-	-	(1,120,469)	-	-	-	(1,120,469)	-	-	(1,120,469)
Derecognition - Other	-	-	-	-	(3,929)	-	-	-	(3,929)	-	-	(3,929)
Reclassifications & Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Eliminated on reclassification to Held for Sale	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 March 2022	-	154,071	962,026	-	30,743,099	6,599,602	-	-	38,458,798	27,261	-	38,486,059

Net Book Values

Balance as at 31 March 2022	113,942,504	511,565,634	4,131,648	-	22,401,846	40,026,888	42,940,031	5,396,001	740,404,552	9,227,067	-	749,631,619
Balance as at 31 March 2023	112,007,504	535,454,336	3,961,854	-	21,722,583	44,948,984	50,767,895	5,446,001	774,309,157	9,615,803	-	783,924,960

Belfast City Council
Notes to the Group Financial Statements
FOR THE YEAR ENDED 31 MARCH 2023

Intangible Assets	2022/23	2021/22
	£	£
Balance at start of year:		
Gross carrying amounts	20,094,269	19,982,611
Accumulated amortisation	(19,390,564)	(19,172,719)
Net carrying amount at start of year	703,705	809,892
Additions*	8,544	72,350
Assets reclassified as held for sale*	-	-
Revaluation increases or decreases	-	-
Impairment losses recognised or reversed directly in the Revaluation Reserve	-	-
Impairment losses recognised or reversed directly in the Surplus/ Deficit on the Provision of Services	-	-
Amortisation for the period	(236,368)	(217,845)
Other Changes	885,186	39,308
Net carrying amount at end of year	1,361,067	703,705

*Previous year 'Assets reclassified as held for sale' reclassified into "Additions". This has no impact on the results previously presented.

Investment Properties	2022/23	2021/22
	£	£
Balance at start of the year	96,718,670	88,963,467
Additions	-	-
Disposals	-	-
Net gains/losses from fair value adjustments	(652,222)	9,215,000
Transfers to/ from inventories	-	-
Transfers to/ from property, plant and equipment	130,000	(1,460,000)
Other changes	(19,567)	203
Balance at end of the year	96,176,881	96,718,670

Investment Property	2022/23	2021/22
	£	£
Industrial Estates	74,560,000	73,730,000
Commercial Units	21,616,881	22,988,670
Balance at end of the year	96,176,881	96,718,670

G5

Employee Costs and Member Allowances		
Staff Costs	2022/23	2021/22
	£	£
Salaries and Wages	80,751,362	70,896,023
Employers NIC	8,536,534	7,006,565
Employers Superannuation	15,239,578	13,920,484
Total staff costs	104,527,474	91,823,072

The above staff costs include the costs of voluntary redundancies in 2022/23. These costs total £392,294 (2021/22 £157,804) and are disclosed separately in Table 4 of the Remuneration Report. In addition, agency costs during the year amounted to £9,060,881 (2021/22 £7,053,574).

The Council's contribution rate to the NILGOSC scheme in 2022/23 was 19.5%.

Average Number of Employees - where FTE represents fulltime equivalent employees.

Average Number of Employees		
	2022/23	2021/22
	FTE	FTE
Strategic Policy & Resources	592	577
City Growth & Regeneration*	245	213
People & Communities	1,223	1,126
Planning and Licencing	145	143
Total Number	2,205	2,059

*Previous years figures have been restated in line with the current year.

	2022/23	2021/22
	Actual Numbers	Actual Numbers
Full-time numbers employed	2,040	1,869
Part-time numbers employed	547	441
Total Number	2,587	2,310

Senior Employees' Remuneration		
	2022/23	2021/22
	£	£
£50,001 to £60,000	148	88
£60,001 to £70,000	38	25
£70,001 to £80,000	4	7
£80,001 to £90,000	4	3
£90,001 to £100,000	8	9
£100,001 to £110,000	6	1
£110,001 to £120,000	1	1
£120,001 to £130,000	-	-
£130,001 to £140,000	1	1
£140,001 to £150,000	-	-
Total Number	210	135

G6 a	Debtors		
	Long Term Debtors	2022/23	2021/22
		£	£
	Government Departments	-	-
	Other Councils	-	-
	Public corporations and trading funds	-	-
	Bodies external to general government	-	-
	Employee car loans	23,160	29,857
	Revenue Grants	-	-
	Capital Grants	-	-
	Interest Receivable	-	-
	Capital Debtors	-	-
	Loans and advances	-	-
	Finance lease debtors	-	-
	Trade debtors	720,939	553,310
	NIHE Loans	-	-
	Other	-	-
	Impairment of loans and receivables	-	-
	Contract Receivables	-	-
	Total Long Term Debtors	744,099	583,167
b	Short Term Debtors		
		2022/23	2021/22
		£	£
	Government Departments	1,443,212	3,271,962
	Other Councils	125,201	148,214
	Public corporations and trading funds	-	-
	Bodies external to general government	-	-
	Rates finalisation	-	182,858
	NIHE loans	-	78,630
	Employee car loans	27,264	31,691
	Revenue Grants	10,140,493	8,611,484
	Capital Grants	5,106,947	5,202,594
	Interest Receivable	-	-
	Capital Debtors	-	-
	Value Added Tax	2,670,312	1,966,311
	Prepayments	4,825,214	3,957,174
	Finance lease debtors	-	-
	Other	5,502,425	3,292,638
	Trade receivables	2,022,035	3,887,753
	Impairment loss - Trade receivables	(903,799)	(888,093)
	Contract Receivables	496,180	415,102
	Total Short-Term Debtors	31,455,484	30,158,318
	Total Debtors	32,199,583	30,741,485

G7 a	Creditors		
	Short Term Creditors	2022/23	2021/22 Restated
		£	£
	Government Departments	1,828,796	2,151,488
	Other Councils	88	-
	Public corporations and trading funds	-	-
	Bodies external to general government	-	-
	Rates clawback	269,044	-
	De-rating grant clawback	273,133	14,053
	Remuneration due to employees	3,376	1,729
	Accumulated Absences	1,730,293	2,344,158
	Receipts in advance	10,760,338	9,493,961
	Trade creditors	4,465,754	4,049,536
	Loan interest	171,670	219,388
	Capital Creditors	4,922,816	6,179,995
	Creditor Accruals	25,604,076	26,062,591
	Contract Payables	113,110	-
	Total Short Term Creditors	50,142,494	50,516,899
b	Long Term Creditors		
	Other creditors falling due after more than one year	2022/23	2021/22
		£	£
	Government Departments	-	-
	Other Councils	-	-
	Public corporations and trading funds	-	-
	Bodies external to general government	-	-
	Rates clawback	-	-
	Remuneration due to employees	-	-
	Accumulated Absences	-	-
	Receipts in advance	-	-
	Trade creditors	-	-
	Other	67,099	102,857
	Contract Payables	-	-
	Total Long Term Creditors	67,099	102,857
	Total Creditors	50,209,593	50,619,756

G8 Other cash flow disclosures
a Analysis of Adjustments to Surplus/Deficit on the Provision of Services

Adjustment to surplus or deficit on the provision of services	2022/23	2021/22
	£	£
Depreciation	25,016,968	23,446,216
Impairment & downward revaluations (& non-sale derecognitions)	(210,629)	(8,539,269)
Amortisation (included with depreciation above)	-	-
(Increase)/Decrease in Inventories	3,636	(12,033)
(Increase)/Decrease in Debtors	(1,473,804)	(9,063,304)
Increase/(decrease) in impairment provision for bad debts	15,706	68,848
Increase/(Decrease) in Creditors	203,702	8,435,142
Increase/(Decrease) in Interest Creditors	-	-
Payments to NILGOSC	22,918,000	24,854,000
Carrying amount of non-current assets sold	2,318,167	9,756
AIC/WIP written off to Net Cost of Services	-	-
Contributions to Other Reserves/Provisions	5,075,838	5,713,197
Movement in value of investment properties - included above in Impairment & downward revaluations (& non-sale derecognitions)	-	-
Amounts posted to CIES from Donated Assets Account	-	-
Contract Costs	-	-
Contract Assets	-	-
Contract Liabilities	-	-
Deferred revenue	-	-
	53,867,584	44,912,553

Adjust for items included in the net surplus or deficit on the provision of services that are investing and financing activities	2022/23	2021/22
	£	£
Purchase of short-term (not considered to be cash equivalents) and long-term investments (includes investments in associates, joint ventures and subsidiaries)	-	-
Proceeds from the sale of PP&E, investment property and intangible assets	(1,685,725)	(479,947)
Capital grants included in "Taxation & non-specific grant income"	(8,006,292)	(8,853,058)
	(9,692,017)	(9,333,005)

b Cash and Cash Equivalents

	2022/23	2021/22
	£	£
Cash and Bank balances	25,680,953	26,040,425
Short Term Deposits (considered to be cash equivalents)	-	-
Short Term Investments (considered to be cash equivalents)	-	-
Bank Overdraft	-	-
	25,680,953	26,040,425

c	Cash flows from Investing Activities	2022/23	2021/22
		£	£
	Purchase of PP&E, investment property and intangible	24,477,025	43,379,368
	Purchase of Short Term Investments (not considered to be cash equivalents)	-	-
	Purchase of Long Term Investments	126,000	126,000
	Other Payments for Investing Activities	1,013,682	1,323,624
	Proceeds from the sale of PP&E, investment property and intangible assets	(1,685,725)	(479,947)
	Proceeds from Short Term Investments (not considered to be cash equivalents)	-	-
	Proceeds from Long Term Investments	-	-
	Capital Grants and Contributions Received	(8,006,292)	(8,853,058)
	Other Receipts from Investing Activities	-	-
	Net Cash flows from Investing Activities	15,924,690	35,495,987

d	Cash flows from Financing Activities	2022/23	2021/22
		£	£
	Cash Receipts from Short and Long Term Borrowing	-	-
	Other Receipts from Financing Activities	-	-
	Cash payments for the reduction of the outstanding liability relating to a finance lease and on-Balance Sheet PFI contracts	-	-
	Repayment of Short and Long Term Borrowing	(5,209,837)	(8,040,379)
	Other payments for Financing Activities	-	-
	Net Cash flows from Financing Activities	(5,209,837)	(8,040,379)

Date of authorisation for issue

The Chief Financial Officer authorised these financial statements for issue on September 2023.

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Belfast
City Council

Subject:	Commercial and Procurement Services Social Value Working Group update
Date:	22 September 23
Reporting Officer:	Sharon McNicholl Deputy Chief Executive / Director of Corporate Services
Contact Officer:	Noleen Bohill, Head of Commercial and Procurement Services

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Sometime in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	To update the Strategic Policy & Resources 'SP&R' Committee following consideration by the Social Policy Working Group 'SPWG' at their meeting in September on the delivery of social value outcomes via BCC tender competitions awarded in accordance with the Council's Social Value Procurement Policy 'SVPP'.
2.0	Recommendations
2.1	The Committee is asked to <ul style="list-style-type: none"> note the attached Social Value Procurement Policy 'SVPP' Delivery Report.
3.0	Main report
3.1	The SVPP Delivery Report is provided every 2 months to the SPWG in line with the scheduled meetings and then a copy is shared to Members at the SP&R Committee. This report covers the Reporting Period 1 st February 2023 to 30 th June 2023. A longer Reporting Period has been required due to the local elections and no SPWG being in place.

	Financial & Resource Implications
3.2	The financial resources for these contracts are within approved corporate or departmental budgets
	Equality or Good Relations Implications / Rural Needs Assessment
3.3	None
4.0	Appendices – Documents Attached
	Appendix 1 - SPWG Report - SVPP Delivery Report August 23 & Appendix



Subject:	Social Value Procurement Policy Delivery Report
Date:	15 th August 2023
Reporting Officer:	Noleen Bohill, Head of Commercial and Procurement Services 'CPS'
Contact Officer:	Lewis Murray, Strategic Category Officer, CPS

1.0	Purpose of Report or Summary of main Issues
	<p>To update the Social Policy Working Group 'SPWG' on the delivery of social value outcomes via open tender competitions awarded in accordance with the Council's Social Value Procurement Policy 'SVPP'</p> <p>The report also provides an update on tenders awarded by Physical Programmes where, due to project funding rules, social value has been considered and included in accordance with the CPD Buy Social Model.</p>
2.0	Background
	<p>The SVPP was approved by Committee in April 22 with a 'Go Live' date of 1st June 2022.</p> <p>A copy of the SVPP can be found here - Social Value Procurement Policy (belfastcity.gov.uk)</p> <p>SVPP applied to any new applicable open tender exercises with approval dated from 1st June 22.</p> <p>To help Officers understanding the SVPP and how to apply this to applicable tender competitions, the Commercial and Procurement Services 'CPS' team has developed a step-by-step guidance document which takes Officers through key considerations in line with the SVPP. This guidance was developed and communicated to Officers ahead of the 'Go Live' date in June 22.</p> <p>A link has been provided below to this guidance (within the link you can access the guidance which should open as a Microsoft Sway document)</p> <p>Social value procurement guidance now available (sharepoint.com)</p> <p>As outlined in the guidance to Officers application of the SVPP is considered in 2 key parts:</p> <p>Part 1 – For all tender competitions valued over £30k, consideration by Officers about whether to:</p>

	<ol style="list-style-type: none"> 1. Reserve the tender competition to a social enterprise/ VCSE sector taking into consideration levels of market competition in this sector 2. Include organisational behaviours (i.e., ethical procurement, environmental and HR policies and procedures) taking into consideration relevance of these policies and procedures to the goods, services or works being purchased and relevance to the market. When selected for inclusion in the tender these social value organisational behaviours are mandatory pass/fail questions for suppliers to demonstrate rather than scored questions. <p>Part 2 – the inclusion of a social value weighting (10% or 15%) and scoring for tenders valued:</p> <ul style="list-style-type: none"> • over £250k for tenders pre-April 23 • over £30k for tenders post-April 23 <p>The social value offer made by suppliers using the list of social value initiatives and points is then evaluated and scored with a minimum scoring threshold required to be met.</p> <p>Note from April 23 for all tender competitions valued over £30k the following be included (in addition to the above in Part 1):</p> <ol style="list-style-type: none"> 1. Payment of the Real Living Wage by suppliers to their employees 2. The prohibited use of zero hours contracts by suppliers <p>The above post April 23 changes will be implemented on a phased approach from April 23 and applied to any new applicable open tender exercises with approval dated from 1st April 23.</p> <p><u>CPD Buy Social Model</u></p> <p>The CPD Buy Social Model is applied where external central government funding of 50% or greater is provided for a capital/ works project managed by Physical Programmes.</p> <p>Further information on the CPD Buy Social Model can be found here:</p> <p>PPN 01/21 - Scoring Social Value Department of Finance (finance-ni.gov.uk)</p> <p>Social Value - (buysocialni.org)</p> <p>The CPD Buy Social Model is broadly similar to the Council's SVPP in terms of achieving the social value outcomes. See comparison table set out in Annexe 1 (see below at end of report) which provides an overview of the similarities/ differences in key areas.</p>
2.0	Reporting Period
	<p>It is intended that this report will be provided every 2 months in line with scheduled SPWG meetings.</p> <p>This report covers the Reporting Period 1st February 2023 to 30th June 2023. A longer Reporting Period has been required due to the local elections and no Social Policy Working Group being in place.</p>
3.0	Main report

	<p>Appendix 1 of this report set out details of tenders valued over £30k which have been awarded during the Reporting Period and associated SVPP data/information</p> <p>Appendix 1 includes:</p> <p><u>Table 1 - Tenders awarded during Reporting Period</u></p> <p>This sets out details of tenders awarded during Reporting Period and whether SVPP was applied or not.</p> <p>For ease of reporting this shows tenders awarded by Commercial and Procurement Services 'CPS' team and the Physical Programmes department.</p> <p><u>Table 2 – Summary of key data and findings associated with application of SVPP</u></p> <p>This shows a summary of key findings from the tenders set out in Table 1; in particular a summary of the Part 1 SVPP considerations i.e. reserved contracts and social value organisational behaviours.</p> <p><u>Table 3 - Summary of Supplier's Social Value Offers (Scored submissions)</u></p> <p>This shows a summary of the tenders that included a social value weighting (10/ 15%) and the social value offers put forward by suppliers for evaluation as explained under Part 2.</p> <p>A summary of each applicable tender has been set out in a table.</p> <p><u>Lessons Learned and Continuous Improvement</u></p> <p>A Social Value Review Team has been established to review how the SVPP is being implemented and any lessons learned that need to be applied following conclusion of tender competitions. Areas the team are currently reviewing include, but not limited to:</p> <ol style="list-style-type: none"> 1. Trends in the use of Reserved Contracts and any further guidance required for Officers on when these should be used 2. Trends in the selection of Social Value Organisational Behaviours by Officers when using the Social Value Toolkit and any further guidance required for Officers on when these should be applied 3. The quality of social value offers by suppliers (the scored submissions) and if further guidance is required in terms of how these are evaluated by Officers. In addition any further guidance required for suppliers to improve their understanding BCC expectations in line with Belfast Agenda aims and associated strategies. <p>The Social Value Review Team will meet every 2 months in line with scheduled SPWG meetings and the production of this report.</p> <p>The content/ format of this report will be reviewed with further information included as more social value data becomes available i.e. social value delivery by suppliers using SIB reporting database.</p>
4.0	Summary
	<p>Members of the SPWG are asked to consider the content of this report and provide feedback (positive or negative) on the data/ information contained in this report and how the SVPP is being applied.</p>

	This feedback can then be considered by the Social Value Review Team and associated guidance updated for Officers and suppliers when applying the SVPP.
	Appendices
	Appendix 1 <ul style="list-style-type: none"> Table 1 - Tenders awarded during Reporting Period Table 2 – Summary of key data and findings associated with application of SVPP Table 3 - Summary of Supplier's Social Value Offers (Scored submissions)

Annexe 1 – Comparison between BCC's SVPP and CPD Buy Social Model

Key Criteria	BCC SVPP Approach	CPD Buy Social Model Approach
Consideration of Reserved Contracts	Mandatory consideration with rationale document for inclusion/exclusion noted in Social Value Toolkit	Mandatory consideration but no further guidance provided about when to reserve.
Social Value Organisational Behaviours	See comparison table below	See comparison table below
Social value weighting	<p>Applied to all applicable tenders valued over £250k (goods, services and work) from June 22 and £30k from April 23.</p> <p>Social value weighting determined by cost criteria for tender i.e.</p> <p>If cost criteria is >50% then social value weighting is 10%</p> <p>If cost criteria is ≤50% then social value weighting is 15%</p>	<p>Applied to above threshold tenders (applicable Public Contracts Regulations) for services and works. Supplies not included.</p> <p>For local government this means application to tenders valued above:</p> <p>£170k (approx.) for services contracts</p> <p>£4.3m (approx.) for works contracts</p> <p>Social value weighting 10%, rising to 20% from June 23 (subject to review/ approval)</p>
Minimum Social Value scoring threshold	<p>If 10% social value weighting then minimum 7% out 10% required</p> <p>If 15% social value weighting then minimum 11% out 15% required</p> <p>Suppliers who fail to meet this threshold are excluded from award of tender.</p>	Not included

Real Living Wage	Mandatory from April 23	Mandatory requirement
Prohibited use of zero hours contracts	Mandatory from April 23	Not included

Social Value Organisational Behaviours comparison

BCC SVPP Approach	CPD Buy Social Model Approach
<p>BCC currently include the following requirements as mandatory for all suppliers:</p> <ol style="list-style-type: none"> 1. Compliance with the Fair Employment and Treatment (Northern Ireland) Order 1998 2. Compliance with the Modern Slavery Act 2015 3. Prompt payment of suppliers/ supply chains <p>Using the Social Value Toolkit (as explained under Part 1) Officers then consider the inclusion of the following social value organisational behaviours in the tender:</p> <p><u>1. Ethical Procurement and Fair Treatment of the Supply Chain</u></p> <p>Suppliers are to demonstrate they have a procurement policy and/or corporate social responsibility policy which clearly sets out the supplier's commitment to ethical procurement practices and fair treatment of your supply chain including associated training/ communication to staff.</p> <p><u>2. Environmental Management Systems</u></p> <p>Suppliers are to demonstrate they have an environmental management system in place i.e. ISO14001 or equivalent.</p> <p><u>3. Single Use Plastics Policy</u></p> <p>Suppliers are to demonstrate they have a single use plastics 'SUP' policy which clearly sets out the supplier's commitment to managing and reducing the use of SUP in their business operations including associated training/ communication to staff.</p> <p><u>4. Donating/ Recycling equipment to the VCSE sector</u></p> <p>Suppliers are to demonstrate they have a policy in place which clearly sets out their commitment to supporting the VCSE sector</p>	<p>From the 1 September 2021 the following requirements are mandatory;</p> <ol style="list-style-type: none"> 1. compliance with relevant employment, equality and health and safety law and human rights standards; 2. adherence to relevant collective agreements; and 3. adoption of fair work practices for all workers engaged in the delivery of the contract.

<p>through donating/ recycling equipment (e.g. ICT equipment)</p> <p><u>5. Equality and Diversity Policy</u></p> <p>Suppliers are to demonstrate they have an equality and diversity policy and/or relevant HR policy which clearly sets out their commitment to equality and diversity in the workplace including associated training/ communication to staff.</p> <p><u>7. Development, Health and Wellbeing of Employees</u></p> <p>Suppliers are to demonstrate their commitment to the development, health and wellbeing of their employees by providing at least 3 of the following points i) to v):</p> <p>i) evidence that employees are offered fair and equitable terms of employment including sick pay, holidays, pension and set working hours;</p> <p>ii) evidence of having a learning and development policy in place which shows commitment to the personal and career development of your employees;</p> <p>iii) evidence of having in place employee appraisal procedures in place including regular employment engagement;</p> <p>iv) evidence of offering employees flexible working to support a healthy work life balance i.e. flexible working hours or working from home option;</p> <p>v) evidence of having in place policies/ initiatives to support the mental and physical health of your employees e.g. offer employee counselling services or occupation health support service.</p>	
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Table 1: Tenders awarded during Reporting Period

Table 1a: Tenders awarded by Commercial and Procurement Services Team 'CPS'

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
T2310	Collection and Treatment/Recycling of Mixed Materials from Recycling Centres - Lot 1 Timber	Services	£2,535,000.00	MacNabb Bros Waste Management Ltd	Y	N/A	N	10%
T2310	Collection and Treatment/Recycling of Mixed Materials from Recycling Centres - Lot 2 Plastic	Services	£273,000.00	R Heatrick Ltd	Y	N/A	N	N/A. Pre-tender estimate <£250k.
T2310	Collection and Treatment/Recycling of Mixed Materials from Recycling Centres - Lot 3 Plasterboard	Services	£192,000.00	MacNabb Bros Waste Management Ltd	Y	N/A	N	N/A <£250k
T2377	Retail catering and small/medium sized event catering at Belfast Castle and Malone House (STA)	Services	£1,180,000.00	Usel*	N	STA/Direct Award	N	N/A
T2371	Supply and delivery of high-quality bedding plants	Supplies	£240,000.00	Hannas Nursery	Y	N/A	N	N/A <£250k
T2366	Appointment of an Integrated Design Team (IDT) to provide design development services to support The Business Cluster & Community Grant Programme	Services	£40,000.00	OGU Architects Ltd	Y	N/A	N	N/A <£250k
T2278	Pedestrian Load Carrier 1.5T electric (2)	Supplies	£64,140.00	RD Mechanical	Y	N/A	N	N/A <£250k

Appendix 1

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
T2338	Hire of Grounds Machinery with Operator	Services	£130,000.00	Clive Richardson Ltd	Y	N/A	N	N/A <£250k
T2361	Dynamic Purchasing System for Enterprise and Business Growth	Services	£6,000,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 1a Research, Analysis, Evaluation and Scoping	Services	£800,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 1b Business Cases, Economic Appraisals, and Feasibility Studies	Services	£800,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 2a Engagement	Services	£100,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 2b Facilitation	Services	£100,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 3a Development of a Quality Assurance Framework	Services	£150,000.00	Institute of Employability Professionals	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 3b Implementation of Quality Assurance Framework including Undertaking Assessments, QA Monitoring, and Supports	Services	£150,000.00	Institute of Employability Professionals	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 4 Event Management	Services	£500,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2215	Technical Assistance FW Lot 5 Monitoring and Reporting	Services	£400,000.00	Multiple Suppliers	Y	N/A	N	* See note below
T2378	Provision of a Media Monitoring Service	Services	£92,000.00	NIMMS Ltd	Y	N/A	N	N/A <£250k

Appendix 1

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
T2347	Provision of a Case Management Solution (STA)	Services	£164,216.00	Civica UK Limited	N	STA/Direct Award	N	N/A
T2384	Provision of Domestic and Sexual Violence Training Programme (STA)	Services	£38,000.00	Woman's Aid	N	STA/Direct Award	N	N/A
T2391	Clockwise System (STA)	Services	£60,312.75	Softworks Ltd	N	STA/Direct Award	N	N/A
T2369	Maintenance & Support for SAP, SRM & VIM (STA)	Services	£74,000.00	HCL Technologies	N	STA/Direct Award	N	N/A
T2041	Provision of Temporary Agency Resources	Services	£2,600,000.00	Matrix SCM	N	External Framework used	N	N/A
T2392	Advertising at Bus Stops (STA)	Services	£140,000.00	Clear Channel	N	STA/Direct Award	N	N/A
T2393	Bus internal and external advertising (STA)	Services	£140,000.00	Global Outdoor	N	STA/Direct Award	N	N/A
T2384	Provision of Domestic and Sexual Violence Training Programme (STA)	Services	£38,000.00	Belfast and Lisburn Woman's Aid	N	STA/Direct Award	N	N/A
T2414	Printing and delivery of Ballot Papers, Corresponding Number Lists, Sample Copies of the Ballot Paper and associated documentation (STA)	Supplies	£33,000.00	The Foundation	N	STA/Direct Award	N	N/A
T2411	Continued use of the existing Tricostar Case Management solution (STA)	Services	£64,270.81	Tricostar Software Ltd	N	STA/Direct Award	N	N/A
T2412	NI agreement; proprietary for mapping requirements & planning (STA)	Services	£154,000.00	Land and Property Services	N	STA/Direct Award	N	N/A

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
T2413	Electronic Document and Records Management for NI Housing Executive – hosting, maintenance and support (STA)	Services	£90,000.00	NEC Software Solutions	N	STA/Direct Award	N	N/A
T2402	Annual Asset Valuations (STA)	Services	£165,000.00	Land and Property Services	N	STA/Direct Award	N	N/A
T2365	West Belfast District Policing and Community Safety Partnership Network Support Project	Services	£135,000.00	Upper Springfield Development Trust	Y	N/A	N	N/A <£250k
T2300	Maintenance, removal and emptying of floral displays service	Supplies	£170,000.00	Hannas Nursery	N	Pre-dates June 22	N	N/A
T2367	Insurance reinstatement valuations for council buildings	Services	£90,000.00	Sanderson Weatherall LLP	Y	N/A	N	N/A <£250k
T2415	Delivery of a feasibility study within the UKRI Pioneer Places funded Net Zero Belfast initiative (STA)	Services	£59,915.00	Energy Systems Catapult	N	STA/Direct Award	N	N/A
T2150d	Delivery of a Hospitality and Tourism at Sea Employment Academy (under ES DPS T2150)	Services	£150,000.00	Lagan Marine Training & Recruitment Ltd	Y	N/A	N	N/A <£250k
T2421	Provision of temporary 2 x Environmental Health Officer and 1 x Technical Support Office (STA)	Services	£100,000.00	MCS Group	N	STA/Direct Award	N	N/A
T2400	Provision of a Reusable Period Products Scheme (Community)	Supplies	£141,000.00	Lyreco	Y	N/A	N	N/A <£250k
T2434	Supply of an Advertising Package in the NI4 Kids Magazine (STA)	Services	£32,000.00	NI4 Kids Ltd	N	STA/Direct Award	N	N/A
T2431	Requirement for a consultant to undertake stakeholder engagement to develop overarching vision for Waterworks and Alexandra Park (STA)	Services	£43,000.00	Urban Scale Interventions	N	STA/Direct Award	N	N/A

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
T2150e	Delivery of an Irish Medium Classroom Assistant Upskilling Employment Academy (under ES DPS T2150)	Services	£106,500.00	Gaelchúrsaí Ltd*	Y	N/A	N	N/A <£250k
T2150f	Delivery of Level 4 Upskilling Classroom Assistant Employment Academy (under ES DPS T2150)	Services	£109,500.00	Stranmillis University College *	Y	N/A	N	15%
T2322	To procure Fiat Original Equipment Manufacturer (OEM) approved parts and components, warranty support and specialist repairs ensuring they are safe and road worthy as part of Council fleet	Supplies	£40,000.00	Donnelly Bros Belfast	Y	N/A	N	N/A <£250k
T2325	To procure Peugeot, Citroen and Renault Original Equipment Manufacturer (OEM) approved parts and components, warranty support and specialist repairs ensuring they are safe and road worthy as part of Council fleet	Supplies	£80,000.00	Donnelly Bros Belfast	Y	N/A	N	N/A <£250k
T2361a	Enterprise Pathway Service (Under EBG DPS T2361)	Services	£121,000.00	Podiem Ltd	Y	N/A	N	15%
T2420	Replacement media relations software	Services	£38,400.00	Access Intelligence Media and Communications Limited	N	External Framework used	N	N/A
T2372	Sourcing of suitably qualified and experienced Contractors for the supply, delivery and fitting of hydraulic hoses on vehicles and mobile plant	Supplies	£80,000.00	Hose Doctor NI	Y	N/A	N	N/A <£250k
T2439	To procure Mercedes Benz Original Equipment Manufacturer	Supplies	£60,000.00	Mercedes Benz Truck and Van	N	STA/Direct Award	N	N/A

Appendix 1

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
	(OEM) approved parts and components, warranty support and specialist repairs ensuring they are safe and road worthy as part of Council fleet							
T2404(e)	ESPO 215 - Lot 1 - Supply and Deliver of 12T Glass Collection Vehicle	Supplies	£239,168.00	Macpac Refuse Bodies Ltd	N	External Framework used	N	N/A
T2361b	Inclusive Enterprise Pathway Service for Underrepresented Groups (Under EBG DPS T2361)	Services	£210,000	The Mind Tribe UK	Y	N/A	N	15%

Dynamic Purchasing Systems 'DPS' and Frameworks

For the T2361 DPS framework multiple suppliers were appointed. Under the DPS all contracts 'Call Offs' require a mini competition so the SVPP will be applied to each 'Call Off' awarded under the DPS i.e. consideration of social value organisational behaviours and use of social value weighting and scoring. 'Call Offs' awarded will be reported via this report as and when awarded.

For the T2215 framework multiple suppliers were appointed. Social value % weighting and scoring will apply to any call off contracts >£30k awarded under the framework during the framework term and will be reported via this report as and when awarded. Social value organisational behaviours were applied to suppliers as part of the tender process when appointing them to the framework.

Table 1b: Tenders awarded by Physical Programmes

Ref	Contract Title	Contract Type	Value	Successful Supplier	SVPP applied (Y/N)	If No - Reason why?	Reserved Contract (Y/N)	Social Value Weighting % applied
ITT 36695	Greater Shankill Community Council Building Refurbishment, 177-179 Shankill Road, Belfast	Works	£677,150.00	JPM Contracts	Y	N/A	N	10%
ITT 36902	Kitchen canopy assessment and cleaning	Services	£43,545.00	Enviro Fire Water & Air Ltd	N	Other	N	N/A <£250k
ITT 36928	City Centre - The 5C's 2D Feature Lighting and interactive play	Works	£89,621.79	P&L Electrics Ltd t/a Methodology M&E	Y	N/A	N	N/A <£250k
ITT 36922	Commissioning of an Artist for the Mary Anne McCracken and Winifred Carney Figurative Sculptures, Belfast	Works	£245,000.00	Ralf Sander	N	Predates June 2022	N	N/A
ITT 37000	UV_ITT for Design Team /ICT for Arts & Digital Hub	Services	£119,040.00	McCartan Muldoon	N	CPD Buy Social – Below Threshold	N	N/A
ITT 37142	Solar Film to existing Planar Glazing at Waterfront Hall	Works	£104,805.50	Window Films NI Ltd	Y	N/A	N	N/A <£250k

Table 2: Summary of key findings/ data

Key area/ criteria	Summary/ Key Findings
Total number of tenders awarded during Reporting Period	56 tenders awarded
Total number of tenders awarded where SVPP was applied	31 out of 56 tenders
Number of tenders awarded where SVPP was applied Pre – April 23	26 out of 56 <£250k so Part 1 considerations only i.e. Reserved Contracts and social value organisational behaviours (includes the T2215 and T2361 framework) 2 out of 56 >£250k so Part 1 considerations plus social value weighting and scoring
Number of tenders awarded where SVPP was applied Post – April 23	3 out of 56 tenders
Summary of reasons why SVPP was not applied	2 out of 56 – Tender process was started before SVPP implementation in June 22 18 out of 56 – STAs/ Direct Awards 3 out of 56 – an external framework was used to award contract therefore restricted to framework evaluation criteria 1 out of 56 – externally funded project therefore CPD Buy Social policy applies but are below threshold to include social value 1 out of 56 'Other' – user error where SVPP should have been applied. Further guidance has been provided to Officers.
Total number of tenders awarded where CPD Buy Social (above threshold) was applied	0
Number of Reserved Contracts	None. Note – according to available records 3 tenders were awarded to social enterprises. These suppliers are indicated with a '*' Social Value Review Team to consider if any further guidance is required about when/ what tenders should be reserved to social enterprises.
Social value organisational behaviours selected for inclusion in tenders.	Ethical Procurement Policies - included in 12 out of 31 tenders Environmental Managements Systems - included in 11 out of 31 tenders Single Use Plastics Policy - included in 2 out of 31 tenders Donating/recycling equipment to VCSE policy - included in 0 out of 31 tenders Equality and Diversity policy - included in 26 out of 31 tenders Employee development, health, and wellbeing policy - included in 26 out of 31 tenders

	The Social Value Review Team will review guidance to ensure it is clear when to include these organisational behaviours in tenders; particular areas where there are low levels of inclusion i.e. single use plastic and donating/ recycling equipment to VCSE sector policies.
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Table 3: Summary of Supplier's Social Value Offers (Scored submissions)

Table 3a: T2310 - Collection and Treatment/Recycling of Mixed Materials from Recycling Centres (Lot 1 Timber)

Key area/ criteria	Data/ Outcome
Contract awarded to	MacNabb Bros Waste Management Ltd
Contract Value	£2.535m
Social value % weighting	10%
Social value offer – Employment Opportunities	Employment weeks (FTE) created for Priority Groups and Students
Social value offer – Employability Initiatives	None offered
Social value offer – Use of VCSE in supply chain	None offered
Social value offer – Social opportunities	Initiatives to reduce or prevent crime (including hate crime) and/or ASB
Social value offer – Environmental	None offered

Table 3b: T2150f - Delivery of Level 4 Upskilling Classroom Assistant Employment Academy (under ES DPS T2150)

Key area/ criteria	Data/ Outcome
Contract awarded to	Stranmillis University College
Contract Value	£109k
Social value % weighting	15%
Social value offer – Employment Opportunities	None offered
Social value offer – Employability Initiatives	Employability or skills initiatives to support Priority Groups
Social value offer – Use of VCSE in supply chain	None offered
Social value offer – Social opportunities	Initiatives to support VCSE organisation
Social value offer – Environmental	None offered

Appendix 1

Table 3c: T2361a - Enterprise Pathway Service (Under EBG DPS T2361)

Key area/ criteria	Data/ Outcome
Contract awarded to	Podiem Ltd
Contract Value	£121k
Social value % weighting	15%
Social value offer – Employment Opportunities	None offered
Social value offer – Employability Initiatives	Initiatives to enhance employability of young people
Social value offer – Use of VCSE in supply chain	1 social enterprise included
Social value offer – Social opportunities	Initiatives to support VCSE organisation
Social value offer – Environmental	Reduce carbon emissions associated with transportation

Table 3d: T2361b - Inclusive Enterprise Pathway Service for Underrepresented Groups (Under EBG DPS T2361)

Key area/ criteria	Data/ Outcome
Contract awarded to	The Mind Tribe UK
Contract Value	£210k
Social value % weighting	15%
Social value offer – Employment Opportunities	None offered
Social value offer – Employability Initiatives	Initiatives to enhance employability of young people
Social value offer – Use of VCSE in supply chain	None offered
Social value offer – Social opportunities	Initiatives to reduce or prevent health related inequalities
Social value offer – Environmental	None offered

Table 3e: ITT 36695 Greater Shankill Community Council Building Refurbishment, 177-179 Shankill Road, Belfast

Key area/ criteria	Data/ Outcome
Contract awarded to	JPM Contracts
Contract Value	£677k
Social value % weighting	10%
Social value offer – Employment Opportunities	None offered
Social value offer – Employability Initiatives	None offered
Social value offer – Use of VCSE in supply chain	None offered
Social value offer – Social opportunities	None offered
Social value offer – Environmental	Strategies put forward to: Improve waste management, including recycling, upcycling and supporting the circular economy Improve resource efficiency Enhance environmental natural resources and biodiversity

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Subject:	Audit & Risk Panel Report and Minutes of Meeting of 12 September 2023
Date:	22 September 2023
Reporting Officer:	Sharon McNicholl, Deputy Chief Executive / Strategic Director of Corporate Services
Contact Officer:	Claire O'Prey, Head of Audit, Governance and Risk Services (AGRS),

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	The purpose of this report is to provide the Committee with a summary of the key issues that were considered and discussed by the Audit & Risk Panel at its September 2023 meeting and present the minutes of the last meeting of the Panel for approval.
2.0	Recommendations
2.1	That the Strategic Policy and Resources Committee notes the key issues arising at the meeting and approves the minutes of the Audit & Risk Panel of 12 September 2023 at appendix A.
3.0	Main report
3.1	Key Issues

	<u>Northern Ireland Audit Office (NIAO)</u>
3.1	The Panel considered the Statement of Accounts of the Council for the year-end 31 March 2023. These accounts are a fundamental part of the councils overall corporate governance framework and provide assurance to Members and ratepayers on the stewardship of the council's finances and its financial position.
3.2	The NIAO Manager informed the Panel that their audit of the accounts is nearing completion and on the basis of the work completed to date, there are no issues to report to the Panel. The NIAO Manager indicated that the Report to Those Charged With Governance (RTTCWG) should be issued in time to support the Strategic Policy and Resources Committee in approving the accounts.
3.3	The Panel reviewed the annual statement of accounts and, subject to receipt of the RTTCWG from the NIAO, did not identify any concerns arising from the financial statements that needed to be brought to the attention of the Strategic Policy and Resources Committee. The RTTCWG, which outlines the system / control issues arising from the NIAO audit, will be circulated to the Panel for consideration prior to Strategic Policy and Resources Committee approval of the accounts on 22nd September 2023.
	<u>Key reports</u>
3.4	The Panel noted the progress being made against the annual audit plan , with nine audits finalised in the period June - August 2023. Regarding a recent internal audit of the management of the corporate risk on the strategic use of data , the Panel received an update from management on the progress being made to implement the recommendations arising. The Panel also received an update on the review all open audit actions that was undertaken over the summer period, noting that 37% of audit actions were closed in the period.
3.5	The Panel considered the corporate risk dashboard which provided an analysis and update on the progress being made to manage the 23 risks that are considered to present the greatest threat to the delivery corporate priorities and / or compliance with key statutory requirements. The Panel was updated on how ownership of the Asset Management risk had been assigned to the Director of Property and Projects. The Panel noted the quarterly assurances provided by directors regarding compliance with risk

	management and internal control processes. The Panel noted the work that was underway to exercise, review and update business continuity management (BCM) plans for the critical services by the year-end and stressed the importance of the timely development of the BCM plan for Property Maintenance .
3.6	The Panel also received quarter 1 reports on corporate health and safety and absence management . The Panel also considered the Performance Improvement – 2022-23 Year End Assessment .
3.7	The Panel agreed the proposed process to appoint a new external member to the Panel and the proposed approach for delivery of the training session for the Panel in 2023/24.
	<u>Financial & Resource Implications</u>
3.8	None
	<u>Equality or Good Relations Implications/Rural Needs Assessment</u>
3.9	None known at this time.
4.0	Appendices – Documents Attached
	Appendix A - Minutes of Audit & Risk Panel 12 September 2023

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Audit and Risk Panel

Tuesday, 12th September, 2023

MEETING OF AUDIT AND RISK PANEL

HELD IN THE CONOR ROOM AND
REMOTELY VIA MICROSOFT TEAMS

Members present: Councillor R. McLaughlin (Chairperson);
Alderman Rodgers;
Councillors McKeown and Verner; and
Ms. G. Fahy (External Member).

In attendance: Ms. S. McNicholl, Deputy Chief Executive/Director of
Corporate Services;
Ms. N. Largey, Interim City Solicitor/Director of Legal
and Civic Services;
Mr. T. Wallace, Director of Finance;
Ms. C. O'Prey, Head of Audit, Governance and Risk
Services;
Ms. H. Lyons, Corporate Finance Manager;
Mr. L. Mulholland, Audit, Governance and Risk
Services Manager;
Ms. S. Williams, Governance and Compliance
Manager; and
Mr. H. Downey, Democratic Services Officer.

Also attended: Mr. M. Heery, Audit Manager, Northern Ireland Audit
Office.

Pre-Meeting

The Audit and Risk Panel met privately with the Head of Audit, Governance and Risk Services prior to the meeting commencing, to enable the Panel members to raise any concerns around the work of internal audit or the Council's risk, control and governance arrangements.

Apologies

Apologies were reported on behalf of the Deputy Lord Mayor (Councillor Groogan) and Councillor Hanvey.

Minutes

The minutes of the meeting of 13th June were approved by the Panel.

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

Declarations of Interest

Ms. G. Fahy declared an interest in relation to agenda item 11 – Recruitment of Non-Executive Member/Member Training, in that it related to the appointment of her replacement on the Panel and left the meeting before it was considered.

Welcome/Expression of Thanks

The Chairperson welcomed Ms. Sharon McNicholl, who had recently returned to the Council to take up the role of Deputy Chief Executive/Director of Corporate Services, to her first meeting of the Panel.

He then pointed out that this would be the last meeting to be attended by Ms. Geraldine Fahy, the external member, as her contract was due to expire in November, and, on behalf of the Panel, thanked her for the significant contribution which she had made over the past three years.

Absence Rates - Quarter 1 2022-23

The Deputy Chief Executive/Director of Corporate Services drew the Panel's attention to the following report:

“1.0 Purpose of Report/Summary of Main Issues

1.1 The purpose of this report is to inform the Audit and Risk Panel of the Council's performance in managing absence in quarter 1, April – June 2023.

2.0 Recommendation

2.1 The Audit Panel is asked to note the contents of this report.

3.0 Main Report

3.1 Key Corporate Indicators:

At the end of quarter 1:

- The Council's average sickness absence rate stands at 3.88 days per FTE, a decrease of 0.08 days compared to absence for the same period last year (3.96);**
- A total of 8184.47 working days was lost due to sickness absence. This accounted for 6.9% of the total working days available; and**

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

- The table below provides a summary of how Departments are performing against the target and states that three Departments did not meet the corporate target for quarter one (3.71 days).

End of year target	14.85					
Q1 target	3.71					
Department	Number of employees (FTE)	Total days lost (FTE)	Actual absence per FTE	Variance	% of workforce	% of absence
City and Neighbourhood Services	1180.25	5539.44	4.69	0.98	55.98%	67.68%
City and Organisational Strategy	126.9	153.24	1.21	-2.50	6.02%	1.87%
Finance and Resources	187.63	360.27	1.92	-1.79	8.90%	4.40%
Legal and Civic Services	160.74	671.51	4.18	0.47	7.62%	8.20%
Place and Economy	330.53	712.72	2.16	-1.55	15.68%	8.71%
Physical Programmes	122.34	747.29	6.11	2.40	5.80%	9.13%
Grand Total	2108.39	8184.47	3.88	0.17		

3.2 Additional Absence Information:

- There has been an increase in the number of staff with no recorded absence this period (74.03%) compared to the same time last year (70.91%);
- There has been an increase in absence classified as long term (20+ days) this year (6056.27 days) compared to the same time last year (4994.28 days);
- Council's average sickness absence rate further reduces to 3.75 days per FTE when COVID-19 related absences are deducted;
- The number of days lost per full time equivalent decreased in quarter one (3.88 days) when compared to quarter four (4.33 days). This decrease is illustrated in figure 1.
- Depression/anxiety/stress (32% of total days lost) and musculo-skeletal (26% of total days lost) continue to be the top two reasons for absence. (Refer to Figure 2 for further information);
- Between April and June 2023, 595 employees were off due to sickness absence (accounting for 8184.47 days). Discretion was applied to 67 of these employees (11%) and their absence

accounted for 1717.97 days (approximately 21% of the total absence for quarter one). (Refer to Figure 3 for further information);

- A total of 134 cases were identified as having compliance related issues. (Refer to Figure 4 for further information);
- Approximately 33% of absence (2674.64 days) is recorded as disability related, of which, 70% was managed as long term. Depression / Anxiety (22.21%), Osteoarthritis (17.55%) and Cancer (10.49%) accounted for approximately half (50.25%) of all disability related absence days. (Refer to Figure 5 for further information);
- Between April and June 2023, a total of 59 employees were recorded as absent due to COVID and this accounted for 3.3% of the total absence in quarter one.
- 10 employees met the trigger for a Stage4/FAH in quarter one
 - 2 employees resigned prior to the hearings taking place
 - Discretion was applied to 6 of these cases not to progress to a FAH. This was due to 3 employees returning to work at month six, another three
 - employees were off due to disability related absence and returned to work shortly after month six.
 - 2 cases did not progress to a case review stage, and therefore could not progress to a FAH, due to non-compliant reasons.
 - In addition to the above, 7 employees were dismissed on the grounds of permanent ill health during quarter one.

3.3 Update on Department Improvement Plans and Absence Dashboard:

All Departments returned their progress reports for the quarter one improvement plans. However, they did not

provide detail on what specific action(s) the department took in quarter one to reduce sickness absence. The departments will use the quarter one statistics as a basis to provide specific detail on action(s) the department has taken to reduce sickness absence and this will be reported in Quarter Two.

Departments have been reminded that the non-compliance issues raised, during the fortnightly compliance meetings, must be presented at their monthly DMTs in the format of the agreed absence dashboard.

3.4 Health and Wellbeing Strategy and Initiatives:

The Health and Wellbeing Strategy and Action Plan has been reviewed and revised and is currently with trade unions for consultation purposes. It is expected that the strategy will be launched following the People Strategy launch in Autumn 2023. The Health and Wellbeing Strategy Working Group, with cross departmental and trade union representation was involved in the development of the strategy and action plan, and it will continue to meet on a quarterly basis to monitor and review implementation. It is also intended that a health and wellbeing champion network is established to help drive the strategy and increase participation in planned activities and initiatives, in particular participation of frontline staff.

The Strategy will be presented to members when finalised.

Activity in quarter 1 has included:

Training:

- 27 employees have attended Positive Mental Health
- 29 employees have attended Dementia Awareness
- 10 employees have attended Stress awareness for Managers

Other support/initiatives:

- Meeting of Menopause Support Group
- Lunchtime Mindfulness sessions

- **Active travel challenge**
- **Men's Health Week - comms and awareness**
- **Staywell - health and wellbeing support and information via staff intranet**

Learning and Development Support

To support managers in managing absence in their Departments, Attendance Management Training will commence in October. There will be two programmes rolled out, one for training on our Attendance Policy and one focusing on supporting managers to handle more complex absence cases. Training was last carried out in 2018-2019.

Further support will also be offered through training courses on Dealing with Difficult Conversations, Personal Resilience and Wellbeing and Conflict Resolution which will be added to the ongoing Corporate Training Programme for managers to attend throughout the year.

4.0 Resource Implications

4.1 Directors are asked to ensure that:

- **attendance management continues to be a priority item on DMT agendas and related matters discussed and appropriate actions taken forward; and**
- **resources are in place to ensure that adequate monitoring and review is in place at department level.**

5.0 Equality and Good Relations Implications

- ##### **5.1**
- Approximately 33% of absence (8535.31 days) is recorded as disability related. The use of discretion and reasonable adjustments is considered in such cases.**

Figure 1

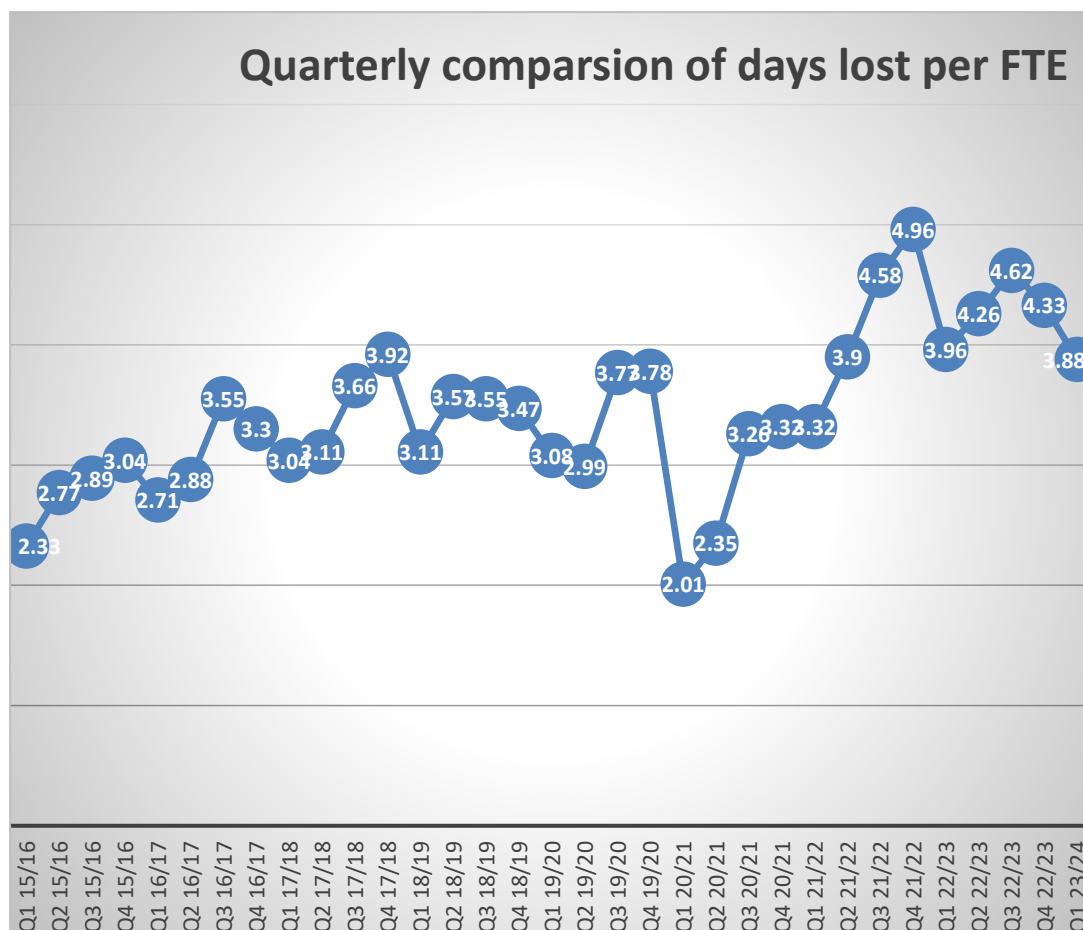


Figure 2

Reason for absence	Days lost (FTE)	% of absence
Stress. depression, anxiety	2648.89	32.36%
Musculo-skeletal	2133.56	26.07%
Stomach, digestive, etc	889.18	10.86%
Heart, blood press, circ, etc	482.58	5.90%
Neurological, inc headaches	348.52	4.26%
Chest and respiratory	333.91	4.08%
Infections, inc colds and flu	311.44	3.81%
Eye, ear, nose and mouth/dental	308.25	3.77%
Other	275.1	3.36%
Infections, Covid19	270.14	3.30%
Genito-urinary, inc menstrual	143.26	1.75%
Pregnancy related	39.64	0.48%
Grand Total	8184.47	

Figure 3

Reason for Discretion	Total days	% of total
Planned Surgery and recovery	349.76	20.36%
Hospitalisation	223.24	12.99%
Disability	220.48	12.83%
Bereavement	209.37	12.19%
Work related stress	189.6	11.04%
Broken bone(s)	100.33	5.84%
Mental Health	79.28	4.61%
Redeployment	60	3.49%
Non-compliant	55	3.20%
Unresolved employee relation issues	54.65	3.18%
Industrial Injury	49.59	2.89%
Persistent absence; after a period of long term absence where an underlying condition has been identified.	46.76	2.72%
Previous long service and clear record	37.91	2.21%
Maternity	24	1.40%
Emergency domestic responsibilities	18	1.05%
Total days lost in quarter one (April to June 2023)	1717.97	
% of total days lost where discretion applied in quarter one	20.99%	
Average days off per occurrence of discretion in quarter one	67	

Figure 4

Compliance Issues

Department	Totals
City and Neighbourhood Services	105
City and Organisational Strategy	0
Finance and Resources	7
Legal and Civic Services	5
Physical Programmes	5
Place and Economy	12
Totals	134

Figure 5

Actual Disability	Total days	% of total disability related absence
Depression / Anxiety / Mental health conditions	767.8	28.71%
Osteoarthritis	366.59	13.71%
Chronic back condition	231.1	8.64%
Cancer	194.59	7.28%
Chronic cardiac condition	96.28	3.60%
Chronic gastrointestinal condition	95	3.55%
Arthritis	76.49	2.86%
Chronic heart condition	68.04	2.54%
Diabetes	64.45	2.41%
Detached Retina	60	2.24%
Brain Aneurysm	59.59	2.23%
Long Covid	59.59	2.23%
Graves Disease	58	2.17%
Rheumatoid Arthritis	55	2.06%
Lymphoma	49.93	1.87%
Ischemic heart disease	37.97	1.42%
Chronic eye condition	37.97	1.42%
Chronic leg condition	32.03	1.20%
Stroke	31.78	1.19%
Other*	232.44	8.69%
Total	2674.64	
Total absence end of quarter one	8184.47	
Disability related absence in quarter one	2674.64	
% if absence lost due to disability	32.68%	
% of disability related absence managed as LTA	69.38%	

(*Other includes a total of 15 conditions that each individually account for less than 1% of total disability related absence.)

The Panel noted the contents of the report and agreed that the report for the next quarter provide information on, firstly, the impact on absence rates of the enhanced leave arrangements which had been implemented earlier in the year and, secondly, on the forthcoming Local Government Auditor's report, in terms of the benchmarking of absence rates with other councils/organisations.

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

Update on Corporate Health and Safety Performance

(Ms. E. Eaton, Corporate Health and Safety Manager, attended in connection with this item.)

The Panel was reminded that it was responsible for overseeing the Council's risk, control and governance arrangements for health and safety. In undertaking this function, the Panel provided independent scrutiny of the Council's health and safety performance, with reports being presented to it on a quarterly basis.

Accordingly, the Health and Safety Manager submitted for the Panel's consideration a report on corporate health and safety performance and activities for the quarter ending on 30th June, 2023.

She provided, on a Departmental basis, information on the implementation of actions associated with the key performance indicators of health and safety and fire safety and pointed out that, at a corporate level, compliance rates had been 38% and 54% respectively.

In terms of accident/incident reporting, there had, in quarter 1, been 20 employee accidents, 9 non-employee accidents, 8 RIDDOR accidents and 9 incidents of work-related violence.

She concluded by providing details of the information which had, during quarter 1, been forwarded to the Health and Safety Executive Northern Ireland in response to enquiries/correspondence.

During discussion, several Members highlighted the need to address as a matter of urgency the significant number of Health and Safety and Fire Safety Actions which had yet to be implemented.

In response, the Interim City Solicitor/Director of Legal and Civic Services confirmed that it was the intention to present to the Corporate Management Team, on a regular basis, a report on those outstanding actions, to allow for additional monitoring.

The Panel noted the corporate health and safety performance and activities for the quarter ending on 30th June, 2023 and agreed:

- i. that, in future, the information provided on Health and Safety and Fire Safety Actions include the date on which each action had been identified; and
- ii. that a report be submitted to its meeting in March providing details of the number of recent legal claims arising from employee and non-employee accidents.

Financial Statement of Accounts 2022/23

The Director of Finance submitted for the Panel's consideration the following report:

"1.0 Purpose of Report/Summary of Main Issues

- 1.1** The purpose of this report is to present to the Audit and Risk Panel the Statement of Accounts of the Council, including the Annual Governance Statement, for the period ending on 31st March, 2023.
- 1.2** The Statement of Accounts is an important element of the Council's overall corporate governance framework as they provide assurance to Members and ratepayers on the stewardship of the council's finances and its financial position.
- 1.3** The Statement of Accounts for the year ended 31st March 2023 have been prepared in line with the Code of Practice on Local Authority Accounting in the United Kingdom 2022/23 based on International Financial Reporting Standards and the Department for the Communities Accounts Direction, Circular LG 07/23 dated 31st January, 2023 and 10th February, 2023.
- 1.4** I can confirm that the Statement of Accounts for the year ended 31st March, 2023 has been prepared in the form directed by the Department for Communities and, in my opinion, the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

2.0 Recommendations

- 2.1** The Panel is asked to note the Council's Statement of Accounts and incorporated Annual Governance Statement for the year ended 31st March, 2023. The audit of these accounts by the Northern Ireland Audit Office is still ongoing, as this is the first year of NIAO's implementation of a new audit methodology. The Audit Office representative will provide a verbal update at this meeting on the status of the audit of these accounts and the draft Report To Those Charged with Governance for 2022/23.
- 2.2** In prior years, the Panel is asked to recommend that Strategic Policy and Resource Committee approve the

Statement of Accounts and Annual Governance Statement, however, this year, any recommendation would now be subject to the outcome of the verbal update being provided by NIAO at this meeting.

It is noted the legislative requirements under Regulation 8 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and the requirement on the Council to publish these accounts no later than 30 September.

3.0 Main Report

3.1 Audit Opinion

We await an update on the likely completion of the local government audit for the period ending 31st March 2023 and confirmation of the Local Government Auditor's opinion that:

- the financial statements give a true and fair view, in accordance with relevant legal and statutory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2022-23, of the financial position of Belfast City Council, as at 31 March 2023, and its income and expenditure for the year then ended; and
- the statement of accounts have been properly prepared in accordance with the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015 and the Department for Communities directions issued thereunder; and
- the part of the Remuneration Report to be audited has been properly prepared in accordance with the Department for Communities directions made under the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2015; and
- the information given in the Narrative Report for the financial year ended 31st March 2023 is consistent with the financial statements.

3.2 Reserves

General Fund

The credit balance on the General Fund has decreased to £58.8m (of which £44.8m relates to specified

reserves). The movement on the reserves balance is summarised in the Table below:

Summary of Reserves Position

Opening Balance	£62.2m
In year movement in reserves	<u>£3.4m</u>
Closing Balance	£58.8m
Specified Reserves at year end	<u>£44.8m</u>
Balance Available	<u>£14m</u>

3.3 Capital Fund £15,096,990

The Capital Fund is made up of the Belfast Investment Fund (£4,638,532). The fund has been created to support key partnership projects to regenerate Belfast and help lever substantial funds from other sources, the Local Investment Fund (£579,545) to fund smaller local regeneration projects, the City Centre Investment Fund (£8,237,263) to support the Belfast City Centre Regeneration Investment Plans, the Social Outcomes Fund (£1,641,650) to support City Centre projects which might not generate a direct financial return but would enhance the overall City Centre offer and support and attraction of investment.

3.4 Neighbourhood Regeneration Fund £10,000,000

This fund was created from the Belfast Investment Fund, to support neighbourhood regeneration and tourism projects in local neighbourhoods.

3.5 Leisure Mobilisation Fund £611,877

This fund is to support the Leisure Transformation Programme and will cover programme level costs including communications, engagement and procurement costs.

3.6 Capital Receipts Reserve £642,458

These are capital receipts which have originated primarily from the sale of assets and which have not yet been used to finance capital expenditure.

3.7 Other Fund Balances and Reserves £2,620,360

This relates to the Election Reserve (£913,390) which has been set up to smooth the cost of running council elections, the BWUH Subvention Fund (£909,283) to support national and international organisations in bringing their conferences to Belfast and the BWUH Sinking Fund (£797,687) to support planned maintenance and future capital works at the new exhibition centre.

3.8 Debt

The overall level of trade debtors was impacted by the pandemic and has now stabilised with overall debt levels now standing at £4.3m at 31st March, 2023, compared to £7m at 31st March, 2022. This decrease in debt levels from prior year is mainly due to resuming full debt management activities. An analysis of trade debtors, inclusive of VAT, for the last two years is shown below:

	31st March 2023	31st March 2022
Less than three months	£3,129,548	£5,450,710
Three to one year	£482,337	£1,070,718
More than one year	£720,939	£553,310
Total	£4,332,824	£7,074,738

3.9 Creditors

The Department for Communities has set councils a target of paying invoices within 30 days. During the year the Council paid 86,459 invoices totalling £180,029,594.

The average time taken to pay creditor invoices was 17 days for the year ended 31st March, 2023. The Council paid 70,303 invoices within 10 days, 79,378 invoices within 30 days, and 7,081 invoices outside of 30 days. The council endeavours to process invoices as quickly

as possible and has an improvement plan to support this process.

3.10 Annual Governance Statement

The Statement of Accounts include the Annual Governance Statement for the year 2022/23, which has been prepared in line with the Accounts Directive provided by the Department for Communities, NIAO guidance and is consistent with the principles of the CIPFA/SOLACE Framework 'Delivering Good Governance in Local Government'.

Specifically the AGS sets out:

- scope of responsibility
- the purpose of the governance framework
- the governance framework in place
- review of effectiveness
- update on the significant governance issues declared last year
- significant governance issues for current year

3.11 The Annual Governance Statement is approved by the Chair of the Strategic Policy and Resources and the Chief Executive. It is subject to review by the LGA (NIAO) as part of its annual audit.

3.12 Financial and Resource Implications
None

3.13 Equality or Good Relations Implications/
Rural Needs Assessment

None”

The Panel noted the Statement of Accounts and incorporated Annual Governance Statement for the year ended 31st March, 2023 and commended the Corporate Finance Manager and her team on their work. The Panel noted also that it would, as the next item on the agenda, receive from the Northern Ireland Audit Office's representative an update on the status of the audit of the accounts and the draft Report to Those Charged with Governance for 2022/23.

Northern Ireland Audit Office - Draft Report
To Those Charged With Governance

Mr. M. Heery, Audit Manager, informed the Panel that a delay caused by the implementation of a new audit methodology had meant that the Northern Ireland Audit Office had been unable to produce a draft Report to those Charge with Governance in

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

advance of this meeting. He confirmed that the audit of the Council's Financial Statement of Accounts for 2022/23 was now at an advanced stage and that no major issues had been identified to date. Staff from the Northern Ireland Audit Office were working with their counterparts in the Council to resolve some minor issues and it was anticipated that a draft report would be forwarded to the Council within the next week.

The Panel noted the information which had been provided and agreed that a copy of the draft Report to Those Charged with Governance be circulated, upon receipt, to the Panel to allow for it to be considered in advance of the accounts being presented to the Strategic Policy and Resources Committee on 22nd September for approval.

Update on Corporate Risk Management

The Head of Audit, Governance and Risk Services submitted for the Panel's consideration a report on the corporate risk dashboard, which summarised the key updates from the risk reviews for the quarter ending 30th June, 2023. The report provided also an update on compliance with the Risk Strategy, based on assurance statements completed by senior management for the quarter and on business continuity management arrangements.

The Panel:

- i. noted the corporate risk management dashboard for the quarter ending on 30th June 2023 and:
 - a. approved the proposed change to the risk description for the People Strategy, as set out in the report; and
 - b. agreed to close the risk stating that "We fail to secure the adoption of the Local Development Plan Strategy";
- ii. noted the assurances from senior management regarding compliance with the Risk Strategy, based on the assurance statements for the quarter ending on 30th June, 2023;
- iii. noted the current position regarding the review and update of business continuity plans for critical services;
- iv. agreed that the risk contained within the corporate risk dashboard relating to the Delivery of Residential Waste Collection/Street Cleansing Functions/Bereavement Services, be amended to allow for each risk to be rated and addressed separately;
- v. agreed that a review be undertaken in advance of its next meeting of the 102 overview actions outlined within the corporate risk dashboard and that management be requested to set new realistic implementation dates, against which progress would be monitored;

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

- vi. agreed that a report be submitted to its next meeting on the original implementation date and the new realistic implementation date for each of the corporate risk actions; and
- vii. agreed that an update be submitted to its next meeting on the progress being made to develop the business continuity management plan for Property Maintenance.

Audit, Governance and Risk Services Progress Report

The Audit, Governance and Risk Services Manager submitted for the Panel's consideration a report providing an update on the progress which had been made on the Service's audit and related activities during the period from June to August, 2023.

He summarised the outcome of the nine assignments which had been finalised during that period, namely, the Belfast Agenda, the Neighbourhood Regeneration Fund, Budgetary Control and Financial Reporting, Port Health Corporate Risk – Internal Audit of the Management of this Risk, The People Strategy Corporate Risk - Internal Audit of the Management of this Risk, Fuel Procedures, the Labour Market Partnership, Visit Belfast – Follow up on High Priority Actions and Year-End Stock Counts and Fuel Reconciliation. In terms of progress against delivery of the 2023/24 audit plan, 38% of planned activity was underway.

He went on to point out that the assurance and advisory work on key corporate systems and programmes which had been undertaken during the period related primarily to the new accounting system and provided an update on the status of audits being undertaken currently.

The Audit, Governance and Risk Services Manager then informed the Panel that the Service was continuing to liaise with Departments on a number of ongoing investigation cases and provided details of the investigation approach and progress to date resulting from the data matches which the Council had, in February, received in response to the 2022/23 National Fraud Initiative exercise. He then provided information on the advice and consultancy services which were provided to management and added that Departments were, on a regular basis, provided with a quarterly dashboard of all open actions to enable them to track progress towards implementation, as part of their management processes. In addition, Audit, Governance and Risk Services carried out, twice yearly, a comprehensive validation/monitoring exercise, the most recent of which had been completed in July/August 2023 and would be reported to the Panel later in the meeting.

The Panel noted the information which had been provided, stressed the importance of the timely implementation of agreed audit actions and agreed, in terms of those audits where recommendations were not being addressed, that it reserve the right to invite the relevant Director/s to attend a future meeting.

Update on Recommendations Monitor

The Head of Audit, Governance and Risk Services submitted for the Panel's consideration the following report:

“1.0 Purpose of Report/Summary of Main Issues

- 1.1 The Audit Assurance Board / Audit and Risk Panel require assurance that agreed audit recommendations are being implemented. The purpose of this report is to provide the Board / Audit and Risk Panel with an update on the implementation of agreed audit actions following our recent Recommendations Monitoring exercise.**

2.0 Recommendation

- 2.1 The Panel is requested to note the update on the progress made by management to implement audit recommendations and the areas where further action is required.**

3.0 Main Report

Key Issues

- 3.1 Actions (recommendations) agreed as part of AGRS and NIAO work, along with the names of the action owners and implementation dates are recorded on Pentana, the Council's action tracking system. Council officers have access to this system to provide updates on the progress being made to implement these actions and AGRS usually undertakes independent monitoring and validation exercises on the progress towards implementation of these actions twice a year.**
- 3.2 The previous validation exercise was undertaken and reported in November / December 2022.**
- 3.3 A full validation exercise was completed again recently and included a review of all audit recommendations that were open as at the end of June, 2023.**
- 3.4 In previous years, recommendations monitor exercises tended to focus only on 'outstanding actions', i.e. those actions which had passed their original implementation date. However, in line with the previous exercise reported in November / December 2022, we have examined all actions, regardless of priority or due status. This more complete analysis gives Members and**

management a more holistic representation of all open audit actions across the Council and allows us to present a more complete analysis of actions which have been implemented, as well as those which remain outstanding at the completion of this exercise.

- 3.5** At the start of the exercise, there were 411 open audit actions across the Council. As a result of this exercise, we can report that 151 of these actions can now be closed i.e. fully implemented (121) or are no longer applicable (30) This represents an implementation rate of 37%. This represents a significant increase on our previous exercise (implementation rate of 25%) and also an increase on the average implementation rates seen over previous years. At the conclusion of this exercise, 260 recommendations remain open.
- 3.6** We saw evidence of strong implementation of open actions in a number of areas across the Council. There have been control improvements over processes within Food Safety and Pest Control, better performance information regarding residential waste collection, improvements to management of waste contracts; the appointment of a 'gatekeeper role' for agency engagement and management; enhanced performance information reporting for income / accounts receivable; a new policy for government procurement cards; control improvements over IT asset management and; roll out of data protection refresher training.
- 3.7** Actions have been implemented that should provide greater assurance over compliance with; corporate policies on Gifts and Hospitality and Conflicts of Interest and Attendance Management and; the requirements of external funders.
- 3.8** There is an improved likelihood of implementing actions regarding the Developer Contributions Framework, agency engagement and management, bereavement services, fleet management and domestic refuse collection because resource issues have been / are being addressed.
- 3.9** The Board / Panel is asked to consider the proposed closure of actions from the 2016 internal audit of Grants because at present there is no corporate commitment or lead officer to implement the 'strategic' recommendations around outcomes based funding

(which is not unique to grants) or the return to centralised grants administration.

- 3.10** A detailed analysis of implementation rates/actions has been circulated to the Panel.
- 3.11** The implementation rate of 37% demonstrates that significant efforts are being made by management across the council to address outstanding audit actions. Whilst there is still a high number of actions outstanding management continue to express their commitment to addressing these and where applicable have provided revised implementation dates. AGRS will continue to provide management with regular information on the current position of open audit actions within their department.
- 3.12** While good progress has been made, we highlight that there are a number of actions that if implemented, could potentially contribute to the councils efficiency plans including actions around measuring and capturing benefits from the implementation of corporate programmes and projects; improving how overtime and utility costs are managed; considering opportunities to generate income; improving the corporate performance management framework; exploring how to get better data from IT systems to allow better analysis of costs and; deriving maximum value from the annual spend analysis by Commercial and Procurement Services.
- 3.13** We also highlight that several actions relate to Asset Management and these are difficult to progress until there is corporate direction in this area.
- 3.14** **Timing of the Next Recommendations Monitor**
- We propose that Audit, Governance and Risk Services undertakes the next full validation exercise in March / April 2023, for reporting to the Board / Panel in June 2024.
- 3.15** **Further Information**

The attached report provides a Council wide summary of the implementation of audit actions. Each Department has been provided with a further, more detailed analysis of implementation within their department. These departmental reports can be

provided to the Assurance Board / Audit and Risk Panel on request.

Financial and Resource Implications

None

Equality or Good Relations Implications/Rural Needs Assessment

None known at this time.”

The Panel noted the contents of the report and, in so doing, recognised that management had improved the progress being made to implement audit actions and stressed that it was important that this trajectory continue. The Panel agreed also that the next Recommendations Monitoring exercise take place in March/April, with the outcome to be reported to its meeting in June.

**Update on Developing a Data Driven
Approach to Delivering the Belfast Agenda**

The Deputy Chief Executive/Director of Corporate Services submitted for the Panel’s consideration the following report:

“1.0 Purpose of Report/Summary of Main Issues

- 1.1 The Audit and Risk Panel, at its meeting on 13th June, considered a progress report which included a summary on the recent audit of the Corporate Risk: ‘Developing a Data Driven Approach to Delivering the Belfast Agenda’.**

The purpose of this report is to provide an update on the progress being made to address the issues highlighted in the audit. This report provides an outline of each agreed action, the timeframe for implementation and a short update on the progress made to date to implement each of the actions.

2.0 Recommendation

- 2.1 The Audit and Risk Panel is requested to note the update on the recommendations contained in the Audit Report on this risk.**

3.0 Main Report

3.1 Background

A recent internal audit report of the Corporate risk *Developing a Data Driven Approach to Delivering the Belfast Agenda* indicated that the Risk Action Plan and related risk management processes associated with the risk were unlikely to provide reasonable assurance that the risk is being managed and that the target risk rating will be achieved.

The report made a series of recommendations. This report provides the Panel with an update on progress to date against these recommendations.

1. The risk action plan should be updated to reflect the crucial role that the Belfast Urban Innovation Framework will have in maximising the approach to city data in particular the formal governance, oversight, reporting and monitoring arrangements in place for the implementation of the key partner actions.

Timeframe: March 2024. The Belfast urban innovation framework was approved by council in November 2022. It has two main functions – (i) to influence other city partners to work collectively on key pillars in support of the city's innovation ecosystem. and,(ii) a set of initiatives for Belfast City Council to pursue over the next four years in order to make its own contribution to these collective pillars. Work on each initiative is subject to successfully sourcing third party funding opportunities to deliver individual projects. As relevant funding for individual data focused projects are confirmed, these will be reflected in the risk action plan. In terms of governance, oversight and reporting, with the appointment of the Deputy CX and Director of Corporate Services, the work of the City Innovation Team is being integrated within the planning, oversight and reporting processes of the Corporate Services Department. Governance at partnership level is currently being reviewed and when complete will be incorporated into risk management and mitigation processes.

2. The City Innovation Team to engage with the new Deputy Chief Executive and Strategic Director of

Corporate Services to get direction on the management of this risk.

Timeframe: Q3. Initial discussions have begun with the newly appointed Deputy Chief Executive and the City Innovation Office. Note that both the City Innovation Manager and Data Specialist roles are currently vacant. In the interim these discussions are being led by the City Innovation Programme Lead.

3. Bearing in mind that the impact of this risk happening would be opportunities lost, management should reconsider the current risk impact assessment of four i.e. that if the risk were to happen it would have a 'major impact on the council'.

Timeframe: Q3. This decision will be the primary focus of the discussion with the Deputy CX, as will the current designation of the impact of this risk.

4. Management should review and update the risk action plan to reflect:
- the key controls that are in place to manage the risk
 - the key actions that they plan to take to manage the risk

As there are two aspects to this risk, namely the strategic approach to data at corporate and city level, it would be beneficial if the controls and actions listed in the risk action plan are clearly marked as improving the approach to data at corporate level, city level or both levels.

Timeframe: Q4. This review will be complete following to the completion of action (2) and (3) above and subject to the outcome of these discussions.

5. The City Innovation Team should engage with Digital Services to clarify how the draft four year Digital Strategy for the Council should be reflected in the corporate risk action plan.

Timeframe: Q4. This review will be complete following to the completion of action (2) and (3) above and subject to the outcome of these discussions.

6. Management should develop effective sources of assurance (such as regular reports and oversight boards independent of the team) that will provide the risk owner and the organisation with evidence that the risk is being properly managed. These should be recorded on the risk action plan.

Timeframe: Q4. This review will be complete following to the completion of action (2) and (3) above and subject to the outcome of these discussions.

3.2 Update on Actions taken to Date

Note that both the City Innovation Manager and Data Specialist roles are currently vacant which has restricted the City Innovation Office's capacity to respond to the Audit report in a more timely fashion.

3.3 Next Steps

Further discussions with the newly appointed Deputy Chief Executive on the current risk impact assessment of this risk.

3.4 Financial and Resource Implications

None

3.5 Equality or Good Relations Implications/Rural Needs Assessment

None."

The Panel noted the contents of the report.

Update on Performance Improvement

(Mr. G. Dickson, Strategic Planning and Policy Manager, attended in connection with this item.)

The Strategic Planning and Policy Manager reminded the Panel that Part 12 of the Local Government (Northern Ireland) Act 2014 required councils to agree improvement objectives on an annual basis and publish them in the form of an Improvement Plan. The

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

Strategic Policy and Resources Committee, at its meeting on 18th August, had approved the Council's Improvement Plan for 2023-24.

He went on to point out that the aforementioned Act also contained a requirement to monitor progress against the improvement objectives and be reported through an annual assessment of performance. Accordingly, he submitted for the Panel's approval the Corporate Performance Year-End Assessment for 2022/23.

The Panel approved the document.

Audit and Risk Panel

Recruitment of External Member

The Audit and Risk Panel was reminded that, in line with recommended practice set out within the *CIPFA Audit Committees: Practical Guidance for Local Authorities and Police (2022 Edition)*, its work had, for a number of years, been supplemented by an external member, who provided a source of expertise on audit and finance related matters and supported the Panel in ensuring that the Council provided the highest standards of corporate governance arrangements.

The Head of Audit, Governance and Risk Services reported that Ms. Geraldine Fahy's term as External Member on the Audit Panel would end in November and that a recruitment exercise to appoint her successor was required. She pointed out that, whilst the appointment would be made through a consultancy agreement, it was important for the Council to follow good practice in making public appointments. It was, therefore, being proposed that, as in previous years, a selection panel, representative of gender and community background, be convened to undertake the short-listing and interviewing process. She provided details of the timeframe involved and recommended:

- i. on the basis of advice received from Corporate HR, that the selection panel comprise the Chairperson (or his nominee), another Member of the Audit and Risk Panel, the Director of Finance and the Director of Human Resources and/or the Interim City Solicitor/Director of Legal and Civic Services; and
- ii. that authority be delegated to the selection panel to appoint the most suitable candidate, with the Audit and Risk Panel to be advised of the outcome of the recruitment exercise at its next meeting.

The Panel adopted the recommendations and nominated Alderman Rodgers to serve as the second Member on the selection panel.

Member Training

The Head of Audit, Governance and Risk Services reminded the Panel that, in addition to induction briefing offered to new Members and in line with good practice, regular training/briefing sessions were organised to support the Panel in the discharge of its duties. The latest session had been delivered via MS Teams in April, 2021.

**Audit and Risk Panel,
Tuesday, 9th September, 2023**

She explained that, given the number of Members who had joined the Panel for the first time and the forthcoming appointment of an External Member, this would be an appropriate time to put in place arrangements for delivering a training session. Accordingly, it was being proposed that:

- a tightly focussed and interactive training session be facilitated, lasting between one and two hours;
- the training session be held in a Council location, such as the City Hall or Belfast Castle, as the Panel had previously indicated that it was more effective when delivered face to face;
- the training session be scheduled for January 2024, to enable the newly appointed External Member to attend;
- Audit, Governance and Risk Services would engage a subject matter expert to design and deliver the session; and
- the draft outline objectives for the session would include:
 - the strategic context of the Council;
 - the role of the Audit and Risk Panel;
 - a snapshot of Governance, Risk and Control arrangements;
 - an illustration of the value of the Panel/examples; and
 - an assessment of the impact and effectiveness of the Panel (CIPFA).

The Panel approved the proposed approach for the delivery of a training session for 2023/24, including the indicative timing, location and outline objectives.

Date of Next Meeting

The Panel noted that its next meeting would be held at 12.30 p.m. on Tuesday 5th December.

Chairperson



Subject:	Language Strategy: Draft Action Plan 2023-26
Date:	22 September 2023
Reporting Officer:	Nora Largey, Interim City Solicitor and Director of Legal and Civic Services
Contact Officer:	Sarah Williams, Governance and Compliance Manager

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of report or summary of main issues
1.1	The purpose of this report is to seek approval from the Strategic Policy & Resources (SP&R) Committee on the draft Language Strategy Action Plan 2023-26.
2.0	Recommendations
2.1	Committee is asked to: <ul style="list-style-type: none"> Approve the Action Plan for the purposes of formal public consultation. Note that, if approved, the draft Language Strategy Action Plan will be issued for public consultation in October 2023.
3.0	Main report
3.1	<u>Background</u>

	Following the agreement of the Language Strategy 2018-2023 in April 2018, an interim action plan which covered the period from December 2018 to March 2020 was agreed by Members.
3.2	<p>The Council agreed a strategic approach to progress the Language Strategy in May 2021 including approving the establishment of:</p> <ul style="list-style-type: none"> • a cross-party, quarterly Member Language Strategy Working Group; • a new external Irish Language Forum and a new external Ulster-Scots Forum to add to the existing Council stakeholder fora for the other language communities; and • an internal Language Strategy officer working group.
3.3	The internal Language Strategy officer working group comprised officers from Marketing & Communications; Customer Focus; Good Relations; Tourism, Culture, Heritage and Arts; Building Control; Corporate HR; City & Neighbourhood Services; Physical Programmes as well as the Language Officers. This officer working group developed a detailed, prioritised Language Strategy Action Plan which was agreed by the Strategic Policy & Resources Committee in November 2022 for the purposes of pre-consultation engagement with stakeholders, following which an updated Plan would be brought to Committee for approval to go to public consultation.
3.4	Pre-consultation engagement has been undertaken with the Irish Language Stakeholder Forum, the Ulster-Scots Stakeholder Forum, a sub-group of the Migrant Forum and the Sign Language Forum. Following on from feedback from these various stakeholders, the Action Plan has been updated. The external Irish and Ulster-Scots Foras have been meeting on a monthly basis since March this year. Committee will note that the actions are not the same in respect of all languages and this is reflective of the feedback from stakeholders in terms of the issues they raised in terms of accessing Council services, visibility etc.
3.5	<p><u>Next steps</u></p> <p>Members are asked to agree the Draft Language Strategy Action Plan be issued for a 12-week public consultation exercise via online survey and online public meetings.</p> <p>Following the consultation, an updated Action Plan will be brought back to the Language Strategy Working Group and SP&R Committee in due course. Officers are hopeful that the Action Plan will be formally adopted by April 2024.</p>
3.6	<p><u>Monitoring and Reporting</u></p> <p>A quarterly progress update on the Action Plan will be brought to the Language Strategy Working Group, which reports into SP&R Committee.</p>

	Financial & Resource Implications
3.7	The short-term actions in the Language Strategy Action Plan will be covered from existing budgets. Any additional resources required will be identified as longer-term actions are scoped and agreed.
	Equality, good relations or rural needs implications
3.8	An equality and rural needs screening is currently being completed.
4.0	Appendices – Documents Attached
	Appendix 1: Draft Language Strategy Action Plan 2023-26

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Language Strategy – Draft Action Plan 2023-2026

This is a draft action plan across the all the language strands in the Council's Language Strategy 2018-23.

The Council launched its Language Strategy in April 2018. The Strategy commits to establishing a transparent set of principles for promoting, protecting and enhancing the linguistic diversity of the city. There are five language strands within the Strategy:

- Irish
- Ulster-Scots
- Minority Ethnic Communities
- Sign Languages (British Sign Language and Irish Sign Language)
- Disability Communications

This Strategy is organised on thematic work streams setting out how the Council will deliver its commitments in the Language Strategy. It identifies both immediate priorities and longer- term goals. Whilst the immediate priorities will be in the initial focus, it is the aspiration to deliver all of the priorities identified within the lifetime of this plan.

The Council's Legal & Civic Services Department will have overall responsibility for monitoring progress of the priorities with the action plan. However, it is the responsibility of each Council Department to ensure that the Language Strategy and this action plan informs the delivery of their functions. This action plan will be subject to annual review with regular update reports brought to the Elected Member Language Strategy Working Group which reports to the Council's Strategic Policy & Resources Committee.

Language Strategy – Draft Action Plan 2023-2026

Contents

1.0 Access to Council Services 3

2.0 Branding..... 7

3.0 Community, Education and Business..... 9

4.0 Staff Awareness and Training 11

5.0 Engagement 13

Annex 1 – interim approach for selected languages for Minority Ethnic Communities 14

Language Strategy – Draft Action Plan 2023-2026

1.0 Access to Council Services

	Language	Action	Responsible Department (Resourcing to be confirmed)	Immediate Priority	Longer term Priority
1.1	All Languages	Provision and promotion of interpretation and translation services across the Council.	<ul style="list-style-type: none"> Legal & Civic Services/EDU 		Yes
1.2	Minority Ethnic Communities	To explore the development of a signposting database, including identifying already available advice, on how to access public services in Belfast through different languages including an exploration of what may already be available and promoting this information.	<ul style="list-style-type: none"> Legal & Civic Services/EDU Good Relations Marketing and Comms 		Yes
1.3	Minority Ethnic Communities	To continue to provide good quality of automated translation software on external website.	<ul style="list-style-type: none"> Marketing and Comms Legal & Civic Services/EDU 	Yes	
1.4	Disability Communications	To develop guidance to support departments in the accessibility to Council documents, services and facilities from a disability perspective.	<ul style="list-style-type: none"> Legal & Civic Services/EDU All Departments 	Yes	
1.5	Irish	Creation and promotion of a gaeilge@belfastcity.gov.uk email address and website page explaining how the public can contact us in Irish.	<ul style="list-style-type: none"> Marketing and Comms Legal & Civic Services/EDU 	Yes	

Language Strategy – Draft Action Plan 2023-2026

	Language	Action	Responsible Department (Resourcing to be confirmed)	Immediate Priority	Longer term Priority
1.6	Irish	Codify the arrangements for the use of Irish in Council meetings.	<ul style="list-style-type: none"> Legal & Civic Services/EDU 	Yes	
1.7	All Languages	Ensure Council-run events and festivals have regard to the promotion of different languages and encourage the delivery of relevant events in City Hall.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Place and Economy/Economic Development City & Neighbourhood Services 	Yes	
1.8	Irish	Develop a list of key strategic Council documents and publications to proactively be made available in Irish.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Lead department Marketing and Comms 	Yes	
1.9	Minority Ethnic Communities	To provide information on the website (and City Matters) on how to use the translation function on the website, how to telephone the council using BigWord and requesting an interpreter or documents in an alternative language.	<ul style="list-style-type: none"> Marketing and Comms Customer Focus Legal & Civic Services/EDU Good Relations 	Yes	
1.10	Irish	Develop a protocol for the provision of Irish press statements where the subject relates to Irish or is related to a key strategic Council initiative where resources/timing permit.	<ul style="list-style-type: none"> Marketing and Comms Legal & Civic Services/EDU 	Yes	

Language Strategy – Draft Action Plan 2023-2026

	Language	Action	Responsible Department (Resourcing to be confirmed)	Immediate Priority	Longer term Priority
1.11	Irish	Irish Language content will be provided across the Council's social media platforms when the subject relates to Irish and where resources/timing permit.	<ul style="list-style-type: none"> Marketing and Comms Legal & Civic Services/EDU 	Yes	
1.12	All Languages	Requests for social media content in other languages where it relates to specific events or celebrations associated with the Council will be accommodated, where possible.	<ul style="list-style-type: none"> Legal & Civic Services/EDU 		
1.13	Sign Languages	To provide a clear description on website and City Matters of what services are available in Sign Languages to members of the public.	<ul style="list-style-type: none"> Marketing and Comms Legal & Civic Services/EDU Customer Focus 	Yes	
1.14	All Languages	Develop an approach to provide regular content in other languages in City Matters. This will be developed in line with agreed parameters at Annex 1 .	<ul style="list-style-type: none"> Marketing and Comms Legal & Civic Services/EDU Good Relations 	Yes	
1.15	All Languages	Review protocols for staff to support non-English speaking customers to include a code of courtesy for indigenous languages and provision of cultural awareness training.	<ul style="list-style-type: none"> Customer Hub Legal & Civic Services/EDU 	Yes	

Language Strategy – Draft Action Plan 2023-2026

	Language	Action	Responsible Department (Resourcing to be confirmed)	Immediate Priority	Longer term Priority
1.16	All Languages	Carry out an audit of Council staff to assess language capability.	<ul style="list-style-type: none"> Legal & Civic Services/EDU Corporate HR 	Yes	
1.17	Irish	Develop a corporate Irish language policy, including an approach to signage.	<ul style="list-style-type: none"> All Departments 	Yes	
1.18	Ulster-Scots	Develop a corporate Ulster-Scots language policy, including an approach to signage.	<ul style="list-style-type: none"> All Departments 	Yes	
1.19	All Languages	Include consideration of opportunities for development of language skills in staff development/ process.	<ul style="list-style-type: none"> Customer Hub Human Resources Legal & Civic Services/EDU 		Yes
1.20	Sign Languages	To expand the provision of Sign Language translation on popular pages on the website	<ul style="list-style-type: none"> Legal & Civic Services/EDU Marketing & Comms 		Yes
1.21	All Languages	To ensure operating partners such as GLL provide appropriate language interpretation and translation services.	<ul style="list-style-type: none"> Legal & Civic Services/EDU 	Yes	
1.22	Irish	Explore the provision simultaneous interpretation for Members who wish to address the Council through the medium of Irish.	<ul style="list-style-type: none"> Legal & Civic Services 		Yes

Language Strategy – Draft Action Plan 2023-2026

2.0 Branding

	Language	Action	Responsible Department	Immediate Priority	Longer term Priority
2.1	Irish	Promote the availability of the Irish language Council logo, use of bilingual English/Irish corporate signatures and Irish language City brand for use in correspondence, documentation, literature etc.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Marketing and Comms 	Yes	
2.2	Irish	Carry out exploratory work on a bilingual corporate logo.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Marketing and Comms 		Yes
2.3	Ulster-Scots and Irish	Work with the stakeholders to develop an approach to raise awareness on Ulster-Scots and Irish place/street names.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Place and Economy/Economic Development Good Relations Marketing and Comms 		Yes
2.4	Ulster-Scots	Develop an Ulster-Scots Language Council logo, bilingual Ulster Scots/Irish corporate signatures and explore the development of Ulster Scots City brand for use in correspondence, documentation, literature etc.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Marketing and Comms 	Yes	

Language Strategy – Draft Action Plan 2023-2026

	Language	Action	Responsible Department	Immediate Priority	Longer term Priority
2.5	Sign Language	Develop an approach to translated Sign Language “welcome” information at identified council venues liaising with relevant departments on the installation and procurement of new screens where appropriate.	<ul style="list-style-type: none"> • Legal and Civic Services/EDU • Marketing and Communications • Physical Programmes 	Yes	
2.6	Disability Communications	Develop an approach to signage across Council facilities liaising with relevant departments on the installation and procurement of new Disability signage e.g., braille, tactile maps.	<ul style="list-style-type: none"> • Physical Programmes • Legal and Civic Services/EDU • Marketing and Communications 		Yes

Language Strategy – Draft Action Plan 2023-2026

3.0 Community, Education and Business

	Language	Action	Responsible Department	Immediate priority	Longer term priority
3.1	All Languages	Explore the development of a Language Strategy development fund for internal and external events and continue to host internal and external events promoting all strands of the Language Strategy.	<ul style="list-style-type: none"> • Legal and Civic Services/EDU • Finance • Place and Economy/Economic Development 		Yes
3.2	All Languages	Support the implementation of language-related actions in the Belfast Stories Programme.	<ul style="list-style-type: none"> • Place and Economy/Belfast Destination Hub • Physical Programmes • Legal and Civic Services 	Yes	
3.3	Irish	Development of a range of workshops/information sessions and events on council related issues such as recycling biodiversity etc aimed at Irish Medium Schools	<ul style="list-style-type: none"> • Legal and Civic Services/EDU • City and Neighbourhood 	Yes	
3.4	Irish	One-off external course, developed in consultation with stakeholders, delivered to community-based Irish language teachers on teaching methods.	<ul style="list-style-type: none"> • Legal and Civic Services/EDU 	Yes	
3.5	Irish	Delivery of Employment/Upskilling Academies for Irish-medium classroom assistants and others working in the Irish medium education sector'	<ul style="list-style-type: none"> • Place and Economy/Economic Development • Legal and Civic Services 	Yes	

Language Strategy – Draft Action Plan 2023-2026

	Language	Action	Responsible Department	Immediate priority	Longer term priority
3.6	Irish	Promote Irish language cultural initiatives and work in conjunction with tourism service providers to increase the visibility of Irish in Belfast's tourist offering, including the Gaeltacht Quarter.	<ul style="list-style-type: none"> Place & Economy/Economic Development Legal and Civic Services/EDU 		
3.7	Irish	Creative writing competition launched aimed at students in Irish Medium schools and A-Level Irish students.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Good Relations 	Yes	
3.8	Irish	Production of Irish language booklet of basic Irish phrases, sayings and facts about the benefits of bilingualism.	<ul style="list-style-type: none"> Legal and Civic Services/EDU 	Yes	
3.9	Irish	Scope the potential for holding Oireachtas na Gaeilge (annual Irish language cultural and arts festival) in Belfast.	<ul style="list-style-type: none"> Place & Economy/Economic Development Legal and Civic Services/EDU 	Yes	
3.10	Ulster-Scots	Distribution and promotion of Ulster-Scots Place Name of Belfast booklet at City Hall.	<ul style="list-style-type: none"> Legal and Civic Services/EDU 	Yes	
3.11	All Languages	Explore how the benefits of linguistic diversity can be promoted to the business community in Belfast.	<ul style="list-style-type: none"> Legal & Civic Services/EDU Place and Economy/Economic Development 		

Language Strategy – Draft Action Plan 2023-2026

4.0 Key Area of Work: Staff Awareness and Training

	Language	Action	Responsible Department	Immediate priority	Longer term priority
4.1	Sign Languages	To provide a range of Sign Language courses to staff.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Human Resources 	Yes	
4.2	Disability Communications	To promote awareness to the public through the website and City Matters of how to access Council documents, services and facilities, such as, how to request documents/forms in an alternative format.	<ul style="list-style-type: none"> Marketing and Communications Legal and Civic Services/EDU Customer Focus 	Yes	
4.3	All Languages	Development and roll-out of Making Communications Accessible Guide to staff and develop guidance for staff on providing accessible options (e.g., subtitles, dubbing) for remote meetings and events.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Corporate HR Marketing & Communications Digital Services 	Yes	
4.4	Irish	Establish an informal discussion group for Irish speaking staff and staff who wish to learn Irish and encourage the use of Irish amongst staff.	<ul style="list-style-type: none"> Legal and Civic Services/EDU 	Yes	
4.5	All languages	To support recruitment the Council will aim to extend our reach by, for example, by ensuring that job advertisements are distributed widely	<ul style="list-style-type: none"> Human Resources 	Yes	

Language Strategy – Draft Action Plan 2023-2026

	Language	Action	Responsible Department	Immediate priority	Longer term priority
		and specifically to employability and support organisations associated with particularly under-represented groups.			

Language Strategy – Draft Action Plan 2023-2026

5.0 Key Area of Work: Engagement

	Language	Action	Responsible Department	Immediate priority	Longer term priority
5.1	Minority Ethnic Communities	Establishment of an Minority Ethnic Communities stakeholder forum to give input into action plans and policy development. This forum would be a sub-group from the Migrant Forum.	<ul style="list-style-type: none"> Legal and Civic Services/EDU Good Relations 	Yes	
5.2	All Languages	Inclusion of young people in the Council's external Language Strategy Engagement Fora	<ul style="list-style-type: none"> Legal & Civic Services/EDU 	Yes	

Language Strategy – Draft Action Plan 2023-2026

Annex 1 – interim approach for selected languages for Minority Ethnic Communities

Information has been gathered from various sources to identify the most in demand language for Minority Ethnic Communities.

The number of language translation/interpreting requests to Council since April 2018 are set out below:

Language	Number of requests
Arabic	15
Russian	4
Polish	4
Somalian	2
Chinese (Mandarin Traditional)	1
Chinese (Mandarin Simplified)	1
Romanian	1
Spanish	1

The Belfast Health & Social Care Trust have provided latest statistics on their most requested languages for interpreting health matters:

Language	Requests
1. Arabic	9235
2. Polish	4697
3. Romanian	3032
4. Somali	2708
5. Slovak	2138

Language Strategy – Draft Action Plan 2023-2026

A collection of Language statistics from Census 2021 were published in September 2022, however more details on Languages will be published during Winter/Spring 2023. Below we have a list of languages spoken at home.

	Main Language		
		Population	%
1	English	310,386	93.000944
2	Polish	3843	1.1514779
3	Irish*	2659	0.7967161
4	Chinese (Mandarin)	2272	0.6807593
5	Arabic	2046	0.6130429
6	Romanian	1460	0.4374597
7	Spanish	960	0.2876448
8	Portuguese	669	0.2004524
9	Slovak	649	0.1944598
10	Malayalam	527	0.157905
11	Tagalog/Filipino	462	0.138429
12	Hungarian	433	0.1297398
13	Chinese (Cantonese)	415	0.1243464
14	Lithuanian	397	0.1189531
15	Russian	228	0.0683156
16	Bulgarian	179	0.0536338
17	Latvian	123	0.0368545
18	Tetan	20	0.0059926
19	Other languages*	6017	1.8028735
	TOTAL	333,745	100

Please note that Census 2021 asked follow up questions on Irish and Ulster-Scots language ability:

Language Strategy – Draft Action Plan 2023-2026

17,986 people in Belfast indicated that they can speak, write, and read Irish Language

2,553 people in Belfast indicated that they can speak, write, and read Ulster-Scots

Recommendation – top 5 Ethnic Minority Communities languages for translating Council material

Based on the Census 2021 statistics and from language requests issued to the Council and the Belfast Trust in recent years, we are recommending that the following languages to be listed as the top five for translating Council material:

1. Polish
2. Chinese (Mandarin & Simplified)
3. Arabic
4. Romanian
5. Somali



Subject:	Review of Hate Crime Legislation – Response from Permanent Secretary Department of Justice
Date:	22nd September, 2023
Reporting Officer:	Ms. N. Largey, Interim City Solicitor/Director of Legal and Civic Services
Contact Officer:	As above

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Sometime in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report/Summary of Main Issues
1.1	To consider a response from the Permanent Secretary, Department of Justice, to the Committee's request for an update on the independent review of hate crime legislation in Northern Ireland.
2.0	Recommendation
2.1	The Committee is asked to note the response.
3.0	Main Report
	<u>Key Issues</u>
3.1	The Committee will recall that, at the meeting on 26th June, it granted approval for the new draft amenity bye laws governing the City Centre to be issued for formal public consultation. The Committee agreed also, at the request of Councillor de Faoite, to request an update from

	the Department of Justice on the independent review of hate crime legislation in Northern Ireland.
3.2	A response to that request has since been received from Mr. R. Pengelly, the Permanent Secretary in the Department of Justice, a copy of which is attached.
3.3	The Permanent Secretary begins by stating that, following the publication of Judge Marrinan's Independent Review of Hate Crime Legislation Report in December 2020, the Department of Justice has been progressing work to implement recommendations aimed at improving the criminal justice system's response to addressing hate crime and providing redress to victims. Where relevant, a number of recommendations from the Review will be implemented through the provision of a Hate Crime Bill and work on policy development and public consultation, in preparation for a Bill, is ongoing. This work, in the legislative sphere, will complement and strengthen non-legislative work also being taken forward to address hate crime, including working collaboratively with partners in relation to tackling the enabling factors of hate crime such as intolerance, prejudice and hate.
3.4	He points out that, in response to the complexity of some issues and the desire to advance public engagement in the Department's consultation process, it was agreed to approach the public consultation on hate crime legislation in two phases. The first of two planned public consultations has now been completed and a summary report on the consultation findings and (then) Ministerial approved way forward was published in March 2023 and is available here : www.justice-ni.gov.uk/publications/phase-one-summary-responses-hate-crime-review-legislation
3.5	<p>The Permanent Secretary then explains that work on developing policies to be included in the phase two public consultation process has now commenced, with the intention of publishing a public consultation on these issues in 2024, subject to the return of Ministers. The remaining policy aspects relate to consideration of the following three strategic themes:</p> <ul style="list-style-type: none"> • adding age and sex/ gender/ variations in sex characteristics as protected characteristics within hate crime legislation (Recommendations 9-11); • range of issues relating to stirring up offences (Recommendation 14); and • a statutory duty for named public authorities to remove hate expressions from their buildings and public spaces where they carry out their functions (Recommendation 15).

3.6	<p>He concludes by stating that, whilst it remains the intention to introduce a Hate Crime Bill in the current 2022-2027 mandate, the timing will be subject to any impact on the Department of Justice's wider legislation programme due to delays in the formation of an Executive and an incoming Minister will wish to review the current programme, taking account of the time available for delivery.</p> <p><u>Financial and Resource Implications</u></p> <p>None associated with this report.</p> <p><u>Equality or Good Relations Implications</u></p> <p>None associated with this report.</p>
4.0	Document Attached
	Response from Permanent Secretary, Department of Justice

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**FROM THE PERMANENT SECRETARY
RICHARD PENGELLY CB**

Rm B5.10, Castle Buildings
Stormont Estate
BELFAST BT4 3SG
Tel: 028 9052 2992
email: richard.pengelly@justice-ni.gov.uk

Henry Downey
Democratic Services Officer
Belfast City Council
Via e-mail downeyh@belfastcity.gov.uk

Your Ref: HD.SP and R 26.6.23
Our Ref: TOF-0386-2023
30 August 2023

Dear Mr Downey

REVIEW OF HATE CRIME

Thank you for your e-mail of 3 August 2023 seeking an update on the Independent Review of Hate Crime Legislation by Judge Marrinan.

Following the publication of Judge Marrinan's Independent Review of Hate Crime Legislation Report (December 2020), the Department of Justice has been progressing work to implement recommendations aimed at improving the criminal justice system response to addressing hate crime and providing redress to victims.

Where relevant, a number of recommendations from the Review will be implemented through the provision of a Hate Crime Bill. Work on policy development and public consultation, in preparation for a Bill, is ongoing. This work in the legislative sphere will complement and strengthen non-legislative work also being taken forward to address hate crime, including by working collaboratively with partners in relation to tackling the enabling factors of hate crime such as intolerance, prejudice and hate.

In response to the complexity of some issues and desire to advance public engagement in the Department's consultation process, it was agreed to approach the public consultation on hate crime legislation in two phases. The first of two planned public consultations is now complete and a summary report on the consultation findings and (then) Ministerial approved way forward was published in March 2023 - [Phase one summary of responses hate crime review legislation Department of Justice \(justice-ni.gov.uk\)](https://www.justice-ni.gov.uk/phase-one-summary-of-responses-hate-crime-review-legislation).



Work on developing policies to be included in the phase two public consultation has now commenced with the intention of publishing a public consultation on these issues in 2024, subject to the return of Ministers. The remaining policy aspects relate to consideration of three strategic themes:

- adding age and sex/ gender/ variations in sex characteristics as protected characteristics within hate crime legislation (recommendations 9-11);
- a range of issues relating to stirring up offences (recommendation 14); and
- a statutory duty for named public authorities to remove hate expressions from their buildings and public spaces where they carry out their functions (recommendation 15).

Whilst it remains the intention to introduce a Hate Crime Bill in the current 2022-2027 mandate, the timing will be subject to any impact on the Department's wider legislation programme due to delays in the formation of an Executive. An incoming Minister will wish to review the current programme, taking account of the time available for delivery.

I hope this information provided is of assistance to you going forward.

Yours sincerely,

RICHARD PENGELLY CB

Minutes of Party Group Leaders Consultative Forum Thursday 14th September 2023

Attendance

Members:

Councillor Séamas de Faoite
Councillor Michael Long
Councillor Ciaran Beattie
Councillor Brian Smyth
Alderman Dean McCullough

Apologies: Alderman Sonia Copeland, Councillor Sarah Bunting, Councillor Christina Black

Officers:

John Walsh, Chief Executive
Sharon McNicholl Director of Corporate Services and Deputy Chief Executive
Trevor Wallace, Director of Finance
Christine Sheridan, Director of Human Resources
David Sales, Director of Neighbourhood Services (for Items 1,3 & 4)
Stevie Lavery, Programme Manager (for Item 1)
Martin Doherty, Programme Delivery Manager (for Items 4 & 7)
Nora Largey, Interim City Solicitor/Director of Legal and Civic Services (for Items 5, 6 & 7)
Kate Bentley, Director of Planning & Building Control (for Item 5 & 7)
Cathy Reynolds, Director of City Regeneration & Development (for Item 7)
Joanne Delaney, Portfolio and Programme Coordinator (secretariat)

1. PEACE PLUS

The Programme Manager provided an update on the development of the PEACE PLUS

1.1. Local Community Peace Action Plan for Belfast and the emerging work being undertaken. He outlined the proposed timeline, governance and administration arrangements and the approximate costings for key elements of the programme. Members discussed some of the challenges involved particularly in relation to the employability concept in the model and the challenges encountered previously with peace funding allocations and capacity issues. Members asked for further information on some of the detail of the projects discussed and the Programme Manager to provide a further update to Party Group Leaders.

2. Finance Update

The Director of Finance outlined for Members details of the council's Statement of Accounts, including the Annual Governance Statement, for the period ending 31 March 2023. The Statement of Accounts are an important element of the council's overall corporate governance framework as they provide assurance to Members and ratepayers on the stewardship of the council's finances and its financial position. A report will go to September SP&R for Members approval in advance of the accounts being published by the 30 September deadline.

The Director also provided an update on the setting of the district rate for 2024/25. He outlined the work undertaken to date to identify and deliver opportunities for cost savings, income generation and service delivery review across departments. It was noted that Departments are currently considering these efficiencies as part of the rate setting and corporate planning process and an update will be included in the report to September SP&R Committee in line with the agreement that Members receive monthly rate update reports to enable the striking of the district rate by February 2024.

3. Shankill Memorial Garden

The Director of Neighbourhood Services provided an update on the maintenance work being undertaken in the Shankill memorial garden as requested by local elected Members in the area. He advised that a subsequent request for the planting of some trees as way of memorial had been received for the upcoming 30th Anniversary. Members noted that the location for the proposed tree planting was in a council owned area outside of the existing memorial garden. It was noted that an update on the request received and the plans discussed will be included in the physical programme report that will be considered by Members at September SP&R.

4. Blanchflower Park

The Director of Neighbourhood Services presented a briefing on a proposed capital project put forward by the IFA in partnership with the Council and other key partners. He outlined the background to the proposal, the site location details including projected budget and the key next steps. The Director stressed that this proposal was one of other potential locations with other landowners and the site selection process was still in the early stages. There was detailed discussion with Members, and it was noted that community engagement should be

key to any discussions taking place and also the alignment to existing council led sports and leisure strategies being developed. There was consensus for Officers to engage in further conversations with the IFA and partners and an update to be brought back to Party Group Leaders for further consideration as this work progresses.

5. Planning Update

The Director of Planning & Building Control updated the Forum on the live planning applications and informed the Forum of applications that were being presented to the Planning Committee in the coming months. There was a number of queries raised for which the Director provided clarity and it was noted that those issues raised would be a matter for the planning committee to consider.

6. October Council Meeting

The City Solicitor advised that the opening of the One Young World Summit 2023 is taking place on Monday 2 October, which is the same date as the scheduled October Council meeting. She advised that invitations to the opening had been issued to the Lord Mayor, the Chief Executive and Elected Representatives. Given the timings for both coincided she sought the views of Members in relation to the timing of the October meeting. The City Solicitor to consider the options discussed and follow up with Party Group Leaders.

7. AOB

International Homecoming and associated Inward Delegation

The Director of Corporate Services and Deputy Chief Executive outlined for Members a request for a roundtable discussion with a representative from each political party in the Council as part of the International Homecoming programme. The delegation will be here from 26 – 30 September and the proposal is to hold the roundtable discussion on the afternoon of Thursday 28 September. The International Relations Manager to follow up with Party Group Leaders and provide full details of agenda, confirmed timings and location.

Dual language street signs - Gaeltacht Quarter

Members noted the update provided by the Director of Planning & Building Control on the Dual language street signs in the Gaeltacht Quarter proposal which was previously agreed

in principle at the March Council meeting. Members noted the work that has been progressing following Call In given that the Counsel opinion was that the Call In had no merit. She then outlined the proposals for progressing. A report outlining the proposed way forward for the erection of dual language street signs in the Gaeltacht Quarter will be submitted to October SP&R for Members consideration. In relation to a query raised by a Member the Director outlined the projected costings and it was agreed that these would be circulated to Party Group Leaders in advance.

Neighbourhood Regeneration Fund – Site Visits

The Programme Delivery Manager provided an update on the Neighbourhood Regeneration Fund site visits currently underway and those upcoming in the following week. Party Group Leaders to follow up with their individual party representatives as a reminder.

Northern Ireland Investment Summit 2023

The Director of City Regeneration & Development and the Chief Executive provided an update on the recent Investment Summit which was organised by the Department for Business & Trade (DBT), Invest NI and the Northern Ireland Office. They outlined for Members the detail of the presentations and the round table discussions that took place including a briefing on the key messages emerging from the summit.

Request for use of Open Space

The Director of Neighbourhood Services outlined a request for the use of Barnetts Demense for a Twilight Walk. Members noted the request would be agreed under the Directors delegated authority.

City Hall Grounds Request

The City Solicitor provided an update for Members on a recent request received for the use of City Hall Grounds. The City Solicitor to follow up on response as discussed.



Belfast
City Council

Subject:	Requests for use of the City Hall and the provision of Hospitality
Date:	22 September 2023
Reporting Officer:	Nora Largey, Interim City Solicitor and Director of Legal and Civic Services
Contact Officer:	Aisling Milliken, Functions and Exhibition Manager

Restricted Reports

Is this report restricted?

Yes ☐ No ☒

If Yes, when will the report become unrestricted?

After Committee Decision

After Council Decision

Some time in the future

Never

☐
☐
☐
☐

Call-in

Is the decision eligible for Call-in?

Yes ☒ No ☐

1.0	Purpose of Report
1.1	This paper, together with the attached appendix, contains the recommended approach in respect of each of the requests by external organisations for access to the City Hall function rooms received up to 8 September 2023.
2.0	Recommendations
2.1	The Committee is asked to: <ul style="list-style-type: none"> Approve the recommendations as set out in Appendix 1.
3.0	Main report
3.1	<p><u>Background Information</u></p> <p>The current criteria for use of the function rooms used to review external applications is Functions permitted</p> <ul style="list-style-type: none"> functions which support other events in the city and which are of demonstrable economic benefit to Belfast whether organised by the council or not

	<ul style="list-style-type: none"> • functions which demonstrably enhance the city's image nationally or internationally as a desirable commercial, business or tourist destination • functions designed to celebrate or commemorate a notable achievement or significant anniversary (25, 50, 100 years) by an organisation or body with close links to the city or province • functions organised by recognised local community or voluntary sector groups for non-profit and non-political purposes
3.2	<p>Functions not permitted</p> <ul style="list-style-type: none"> • conferences, meetings, seminars, performances, wedding receptions, private parties or receptions and similar booking requests in the prestige function rooms • functions, which have as their principal purpose the generation of commercial gain for the organisers. Charity-fundraising functions are managed by the Lord Mayor's Office. • functions which have no compelling links to the council or the city specifically and which could instead use local private sector facilities • functions which have as their primary purpose the advancement of any political or religious cause or campaign or are otherwise potentially contentious or involve significant reputation risks for the council. • functions which involve exceptionally large or disruptive set-ups or pose a real and tangible risk to the fabric of the building or grounds <p><u>Key Issues</u></p>
3.3	<p>The existing revised criteria and scale of charges have been applied to the various requests received and the recommendations herein are offered to the Committee on this basis for approval.</p>
3.4	<p>The schedule attached at Appendix 1 covers 7 applications for functions, scheduled for 2023 and 2024.</p>
3.5	<p><u>Financial & Resource Implications</u></p> <p>None, any recommendations for hospitality will be met from existing budgets.</p>
3.6	<p><u>Equality or Good Relations Implications / Rural Needs Assessment</u></p> <p>None.</p>
4.0	Appendices – Documents Attached
	Appendix 1 - Schedule of function requests received up to 8 September 2023.

SEPTEMBER 2023 CITY HALL FUNCTION APPLICATIONS

NAME OF ORGANISATION	FUNCTION DATE	FUNCTION DESCRIPTION	CRITERIA MET	ROOM CHARGE	HOSPITALITY OFFERED	CIVIC HQ RECOMMEND
2023 EVENTS						
European Federation of Living (network of housing associations)	9 November 2023	EFL Conference Lunch Reception for guests attending a 2-day conference. Numbers attending - 70	A & B	No (Waiver as linked to Visit Belfast)	No hospitality	Approve No Charge No hospitality
West Belfast Partnership Board	28 November 2023	Celebration of Word Millionaires from across Belfast primary schools - reception and presentations to children who have become Word Millionaires through participation in the Accelerated Reader programme, which WBPB purchased for all schools in west Belfast through our DE funded Sharing the Learning Education Programme to raise literacy standards at Primary school level. Numbers attending – 200	C & D	No Charge as charity	Yes, Tea and Coffee Reception	Approve No Charge Wine Reception <i>£500 given to their chosen caterer for reception</i>
Conway Education Centre	14 December 2023	Launch of 'Meet the New Neighbours' project and promotional material showing the contribution, skills and talents of refugees and asylum seekers in Belfast. Numbers attending – 80	C & D	No Charge as charity	Yes, Tea and Coffee Reception	Approve No Charge Wine Reception <i>£500 given to their chosen caterer for reception</i>
2024 EVENTS						
The Bar of Northern Ireland	15 May 2024	Welcome to World Bar Conference Evening Reception for guests attending a 2 day conference. Numbers attending - 150	A & B	No (Waiver as linked to Visit Belfast)	No hospitality	Approve No Charge No hospitality

SEPTEMBER 2023 CITY HALL FUNCTION APPLICATIONS

Belfast One BID	19 May 2024	Belfast One-Way Edit Fashion Show - Reception and showcase of 50 city centre retailers Numbers attending 350	B	Yes £300	No hospitality	Approve Charge £300 No hospitality
Ulster University / Irish Accounting & Finance Association	13 June 2024	Irish Accounting & Finance Association Gala Dinner for guests attending their 3 day conference taking place in UUJ. Numbers attending – 120	A & B	No Charity	No hospitality	Approve No Charge No hospitality
Northern Ireland Chamber of Commerce and Industry	21 June 2024	Annual President's Lunch – annual lunch for the NI Chamber of Commerce and Industry to mark economic benefits to the City. Numbers attending – 400	B	Charge £300	No Hospitality	Approve Charge £300 No hospitality



Subject:	Attendance at CIPR PRide NI Awards 2023
Date:	22 September 2023
Reporting Officer:	Sinead McCusker, Senior Campaigns, Press & Social Manager
Contact Officer:	Sinead McCusker, Senior Campaigns, Press & Social Manager

Restricted Reports	
Is this report restricted?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, when will the report become unrestricted?	
After Committee Decision	<input type="checkbox"/>
After Council Decision	<input type="checkbox"/>
Some time in the future	<input type="checkbox"/>
Never	<input type="checkbox"/>

Call-in	
Is the decision eligible for Call-in?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

1.0	Purpose of Report or Summary of main Issues
1.1	The purpose of this report is to seek permission for council representatives (an elected member and five relevant officers) to attend the CIPR PRide NI Awards on 13 October 2023.
2.0	Recommendations
2.1	<p>The Committee is asked to:</p> <ul style="list-style-type: none"> Agree to the council's attendance at the CIPR PRide NI Awards on 13 October 2023. Approve the attendance of the Chair of the Strategic Policy and Resources Committee, or her nominee, and five council officers.
3.0	Main report
3.1	<p>CIPR PRide NI Awards 2023</p> <p>The council's Marketing and Communications team have been shortlisted for three</p>

	<p>categories at this year's CIPR PRide NI Awards.</p> <p>The CIPR PRide NI Awards recognise best practice in private and public sector communications across the region.</p> <p>The shortlisted categories include:</p> <ul style="list-style-type: none"> • Best In-House PR Team – for our proactive and reactive media and social media activity • Best Use of Content – for our #BeSoundBelfast social media campaign, calling out abuse on our online platforms • Best Integrated Campaign – for our #YourDogYourJob campaign, using multiple channels to highlight the impact of dog fouling
3.2	<p>The awards are being delivered in-person in Belfast for the first time since 2019.</p> <p>The cost for attendance is £99 per person.</p>
3.3	<p>It is proposed that the Chair of the Strategic Policy and Resources Committee, or her nominee, and five council officers will attend the event on 13 October 2023.</p> <p>The five officers will reflect the multi-disciplinary approach involved in delivering both nominated campaigns, as well as the council's media and social media activity.</p>
	Financial & Resource Implications
3.4	<p>The cost of a ticket is £99 per person. The event is being held in Belfast.</p> <p>Total cost incurred by council is £594.</p>
	Equality or Good Relations Implications / Rural Needs Assessment
3.5	<p>Attendance at the event will demonstrate the council's continuing commitment to communicating with ratepayers and media about initiatives and projects to support the delivery of our key strategic objectives.</p>
4.0	Appendices – Documents Attached
	None

Social Policy Working Group

Tuesday, 5th September, 2023

MEETING OF THE SOCIAL POLICY WORKING GROUP

HELD IN THE CONOR ROOM AND
REMOTELY VIA MICROSOFT TEAMS

Members present: Alderman Copeland; and
Councillors Doherty, S. Douglas,
F. McAteer, R. McLaughlin and Smyth.

In attendance: Mr. J. Tully, Director of City and Organisational Strategy;
Ms. C. Sheridan, Director of Human Resources;
Ms. N. Bohill, Head of Commercial and Procurement
Services;
Mr. K. Heaney, Head of Inclusive Growth and Anti-Poverty;
Ms. C. Christy, HR Manager (Development);
Mr. E. Clarke, Employability and Skills Officer;
Ms. C. Hutchinson, Strategic Planning and Policy Officer;
Ms. N. Irvine, Enterprise and Business Growth Officer;
Mr. L. Murray, Strategic Category Officer;
Ms. K. Murtagh, Enterprise and Business Support Officer;
Ms. C. Patterson, Policy and Programme Manager,
Inclusive Growth;
Mr. K. Quinn, Employability and Skills Officer;
Ms. M. Robinson, Belfast Business Promise Programme
Co-Ordinator;
Mr. J. Uprichard, Business, Research and Development
Manager;
Mr. J. Yohanis, Employability and Skills Officer; and
Mr. H. Downey, Democratic Services Officer.

Election of Chairperson

The Working Group agreed that Councillor Doherty be elected to serve as Chairperson for the period to end on the date of the annual meeting of the Council in June 2024.

(Councillor Doherty in the Chair.)

Apologies

No apologies were reported.

Minutes

The minutes of the meeting of 14th February were approved by the Working Group.

Declarations of Interest

No declarations of interest were reported.

Update on Actions

The Working Group noted the contents of a report providing information on those actions which were now complete and those which were still active.

Social Value Procurement Policy Delivery Report

The Working Group was reminded that the Strategic Policy and Resources Committee, at its meeting on 28th March, 2022, it had approved the revised draft Social Value Procurement Policy. The Policy had been implemented on 1st June, 2022 and applied to any new applicable open tender exercises with approval from that date.

The Strategic Category Officer drew the Working Group's attention to a report, covering the period from 1st February to 30th June, 2023, on the delivery of social value outcomes via open tender competitions awarded in accordance with the Social Value Procurement Policy. The report also provided an update on those tenders which had been awarded by the Physical Programmes Unit where, due to project funding rules, social value had been considered and included, in accordance with the Construction and Procurement Delivery Buy Social Model.

He went on to report that a Social Value Review Team had been established to assess how the Social Value Procurement Policy was being implemented, along with any lessons learned which needed to be applied following the conclusion of tender competitions. Areas which the Team was currently reviewing included, but was not limited to:

- i. trends in the use of Reserved Contracts and any further guidance required for officers on when these should be used;
- ii. trends in the selection of Social Value Organisational Behaviours by officers when using the Social Value Toolkit and any further guidance required for officers on when these should be applied; and
- iii. the quality of social value offers by suppliers (the scored submissions) and if further guidance is required in terms of how these are evaluated by officers. In addition, any further guidance required for suppliers to improve their understanding BCC expectations in line with Belfast Agenda aims and associated strategies.

He pointed out that it was envisaged that the Social Value Review Team would meet every two months, in line with meetings of the Social Policy Working Group, with

the format of this report to be reviewed and further information included as more social value data became available.

After discussion, the Working Group:

- i. noted the contents of the report and agreed that it be submitted, on a quarterly basis, to the Strategic Policy and Resources Committee for information;
- ii. agreed that any amendments to the Social Value Procurement Policy be presented to the Working Group and the Strategic Policy and Resources Committee for approval; and
- iii. agreed and that any operational changes to the Policy be included within the Social Value Procurement Policy Delivery Report for noting.

Consultation on Procurement Bill

The Working Group considered a report on the Government's consultation on the secondary legislation required to implement the new public procurement regime established by the Procurement Bill, following which it was agreed that the Head of Commercial and Procurement would forward to each Member a short summary document for consideration by their Political Party, with an overall draft Council response to be presented alongside the minutes of this meeting, to the Strategic Policy and Resources Committee on 22nd September for approval.

Belfast Business Promise

The Belfast Business Promise Programme Co-ordinator reminded the Working Group that the Belfast Business Promise, which was a key commitment within the Belfast Agenda, the Belfast Agenda Refresh and the Inclusive Growth Strategy, focused on creating an inclusive City by working in collaboration with partners. The overall model had been co-designed with the help of an external business working group, with input from over 25 organisations and 130 individuals and reflected good practice encountered in employment charters in other regions.

She reviewed the progress which had been made since the last meeting of the Working Group and confirmed that a six-month pilot initiative had commenced on 24th April, with the aim of testing and refining the model in advance of a full roll out thereafter. Twenty-two organisations of varying scale and across different sectors, including the Council, had now signed up to this pilot, all of which had met the criteria, in terms of being an employer based in Belfast.

She reminded the Working Group further that it had played a key role in drafting the following eight Pledges, which underpinned the Belfast Business Promise initiative:

1. Provide Fair Wages and Contracts (**Core Pledge**);
2. Offer Opportunities into Work;
3. Support the Local and Social Economy;

4. Recruit Inclusively;
5. Improve Training, Engagement and Wellbeing;
6. Pay Promptly;
7. Work in Partnership with our Communities (**Core Pledge**); and
8. Protect our Environment (**Core Pledge**).

She went on to provide the Working Group with details of the Belfast Business Promise three tier accreditation process, which was based around the aforementioned pledges and pointed out that organisations had the opportunity to attain Supporter, Member and Ambassador status. The Working Group was then provided with details of the partner organisations which were providing specialist and other expertise for participants in the pilot scheme.

In terms of other areas of progress, the Belfast Business Promise Programme Co-ordinator pointed out that:

- three officers had been appointed on temporary contracts to oversee the Belfast Business Promise initiative and an additional officer was providing interim support for the duration of the pilot;
- the Council's management information system was managing expressions of interest/applications and monitoring progress;
- the accreditation and criteria process had been agreed and mapped with the external partners and internally;
- Technical Panels had been scheduled to test the independent assurance on the assessment and accreditation process;
- Promise Learning Days were ongoing, with a focus on Pledges 1, 2, 3, 4, 7 and 8;
- some light communications work had been undertaken to highlight the pilot initiative and Promise Learning Days; and
- the review of the pilot initiative was ongoing, as were discussions on the future delivery model.

The Belfast Business Promise Programme Co-ordinator concluded by confirming that the future steps in the Belfast Business Promise process would include the hosting of an independently facilitated workshop to measure the impact of the pilot scheme, with recommendations on the future roll-out to be presented to the Working Group at its meeting on 14th November.

The Enterprise and Business Support Officer then provided the Working Group with an update on the Council's participation in the Belfast Business Promise programme to date and its progress towards attaining accreditation.

She reported that an internal assessment of performance had been completed in January and an internal working group had been established and had been holding meetings on a monthly basis. The Council's application and assessment had been completed in July and a baseline accreditation profile which had been undertaken at that stage had revealed that it was demonstrating 100% compliance with Pledges 1, 2, 3, 4, 6 and 8. She pointed out that there was Council representation on Technical Panels, that Council officers facilitated workshops at Promise Learning Days and that discussions were ongoing at management level on the future delivery and staffing model for the Belfast Business Promise programme, post pilot.

She went on to state that the first Technical Panel was due to meet within the next week and that officers would be putting forward Pledges 2, 3 and 4 for assessment. It was envisaged that the key actions for the remaining Pledges would be implemented in time for them to be presented to the Panel in January.

In response to a number of issues which had been raised by the Members, the Belfast Business Promise Programme Co-ordinator confirmed that:

- an event had been held earlier in the year to promote the Belfast Business Promise programme to anchor institutions and a number were currently giving consideration to becoming a supporter organisation;
- the Council would be 100% compliant with Pledge 5, once the People Strategy and the Health and Wellbeing Strategy had been launched and with Pledge 7, in relation to JAM Card membership and Volunteering Policy consideration;
- mechanisms would be put in place, post pilot, to ensure that participants progressed through the Belfast Business Promise process within a pre-agreed timeframe; and
- there would be active engagement with the community planning sectoral leads, hospitality and other groups/sectors with the aim of increasing the number of participants moving forward.

The Chairperson thanks the officers for their presentation, following which the Working Group noted the information which had been provided.

Update on Inclusive Growth Index and Toolkit

The Working Group considered a report providing an update on the progress which had been made to date in developing an Inclusive Growth Index and Toolkit, including the planned next steps for implementation.

It was pointed out that, as a key commitment in the Inclusive Growth Strategy and refreshed Belfast Agenda, the Index and Toolkit would:

- enable the Council to develop a monitoring framework for fostering inclusive growth by tracking a series of consistent outcome metrics which collectively provided insight into the extent to which Belfast was an inclusive City; and
- provide practical guidance for Council officers to encourage inclusive growth through the development, design, monitoring and evaluation and delivery of programmes, projects and services.

The Working Group's attention was drawn to the three key inter-related challenges which had been identified through the engagement process as needing to be addressed in order to deliver on inclusive growth, namely, Supporting Social Mobility, Fostering an Inclusive Labour Markets and Creating Inclusive Places, which formed the domain areas for a series of related indicators. A proposed series of indicators aligned to these challenges and initial baseline data for Belfast was being considered and work was continuing to validate and ensure their appropriateness.

The point was then made that the emerging Inclusive Growth Toolkit had been structured in line with the four stages of a project lifecycle and provided a range of practical actions which could be considered at each stage to embed inclusive growth, along with a range of best practice case study examples from across the Council and links to local resources to assist with implementation.

The Working Group noted the progress which had been made on the development of the Inclusive Growth Index and Toolkit and approved the proposed direction of travel.

Employee Diversity Bi-Annual Report

The Working Group was reminded that, at its meeting on 22nd November, 2021, it had agreed that a report be submitted on a bi-annual basis on the number of staff residing within the Belfast City Council area, by Department, postcode and diversity.

Accordingly, the Working Group noted the information which had been provided as of 4th August, 2023.

Chairperson

Language Strategy Working Group

Friday, 1st September, 2023

LANGUAGE STRATEGY WORKING GROUP MINUTES HELD IN PERSON AND REMOTELY

Members present: Alderman Rodgers; and
Councillors R. Brooks, Groogan, Long,
Walsh and Whyte.

In attendance: Ms. N. Largey, City Solicitor/Director of Legal and
Civic Services;
Mrs. S. Williams, Governance and Compliance Manager;
Mr. C. McGuigan, Irish Language Officer;
Mr. M. Johnston, Language Officer;
Mrs. S. McNeill, Policy, Research and Compliance
Officer ; and
Mrs. L. McLornan, Democratic Services Officer.

Election of Chairperson

The Working Group agreed that Councillor Walsh be elected to serve as its Chairperson.

Apologies

No apologies were reported.

Minutes

The minutes of the meeting of 2nd March were taken as read and signed as correct.

Declarations of Interest

No declarations of interest were recorded.

Language Strategy - Background and Progress Update

The Governance and Compliance Manager provided the Working Group with the background to the Language Strategy 2018-2023 and an overview of the work which had taken place to date.

She explained that the Language Strategy 2018-23 comprised two pillars: to protect and promote awareness of the two indigenous languages, Irish and Ulster Scots; and to promote access to, the inclusion of and awareness of sign languages, languages of new communities which lived in Belfast and communication for disabled people.

She outlined a number of annual events which the Council had been involved with, including Seachtain na Gaeilge/Irish Language Week, Ulster Scots Week and Burns' Night events, International Mother Tongue Day, International Day for People with Disabilities and Sign Language Week events.

In relation to stakeholder engagement, she explained that a Sign Language Forum and Disability Advisory Panel, an Irish Language Stakeholder Forum and an Ulster-Scots Language Stakeholder Forum had been established. A meeting had also been held with a new stakeholder forum to liaise with Minority Ethnic communities in Belfast.

In relation to the promotion and development of Irish and Ulster Scots, the Governance and Compliance Manager advised the Members that they were both at very different stages and had different needs, with the Ulster Scots stakeholder groups focusing much more on the cultural heritage than the language. She reported that the Council had supported the development of a booklet on Ulster Scots place names within the City and that the first Council press release in Irish had been released in January 2023, promoting the City Cemetery Visitors' Centre Irish language tours.

The Working Group was advised of the availability of translation and interpretation requests in respect of Council documents. It was also reminded that services such as the on-demand video interpreting service for Sign Languages (SignVideo) were available at the City Hall, Cecil Ward, Belfast Zoo, Tropical Ravine and at its leisure centres. The Members were also advised that interpreting and translation support had been made available for Ukrainian refugees and that a braille menu was in place at the Bobbin café in City Hall.

The Governance and Compliance Manager outlined that two British Sign Language courses had been delivered to date for front-line staff and that Council staff at City Hall, Malone House, and Belfast Castle would be able to complete Autism NI Impact Award training in September 2023.

In terms of issues which had arisen since the Language Strategy 2018-23 had been adopted, she highlighted that there was a lack of an agreed position in relation to specific languages, especially the Irish language, and that there was a need for individual political decisions, particularly in relation to the development of policies in relation to Council signage.

She outlined that, in response, the Language Strategy Working Group had been formed as a non-decision making group which could make recommendations to the Strategic Policy and Resources Committee for agreement, the first meeting of which had been held in February 2022. New dedicated stakeholder fora for the Irish Language and Ulster-Scots had also been established in March 2023 and that multi-year action plans would be consulted with stakeholders before issuing for public consultation.

An internal Language Strategy Officer Working Group had also been formed, with staff from Marketing and Communications, Customer Focus, Good Relations, Tourism, Culture, Heritage and Arts, Building Control, Corporate HR, City and Neighbourhood Services, Physical Programmes as well as the Language officers. The Officer Working Group had developed a detailed, prioritised Action Plan which had been agreed by the Strategic Policy and Resources Committee in November 2022.

Noted.

Revised Draft Language Strategy Action Plan

The Working Group considered the Draft Language Strategy Action Plan and the proposed next steps. The Governance and Compliance Manager explained that, following pre-consultation engagement with the Irish Language Stakeholder Forum, the Ulster Scots Stakeholder Forum, a sub-group of the Migrant Forum and the Sign Language Forum, some actions had been amended or removed and that some additional actions had been added for the Council's consideration. Following Council approval, the Draft Action Plan would be issued for a twelve week public consultation exercise. Subsequently, an updated Action Plan would be brought before the Working Group, to proceed from April 2024.

A number of Members stated that they were keen to see progress on the Draft Irish Language Policy. They added that Irish Language groups had requested that they would be able to see the Draft Irish Language Policy before it was published for public consultation. A Member added that Ulster Scots groups would likely wish to see it in advance as well.

A number of Members stated that a proposed audit of the languages spoken by staff within the Council was a good idea. A Member requested that other languages be included within the audit and any formation of informal staff language networks, not just Irish or Ulster Scots.

The Members were content with the use of the term Minority Ethnic languages and agreed that it was important to remember that the Strategy included Sign Language and other languages used in the City.

A Member stated that he felt that a number of the actions within the Action Plan were beyond the Council's remit and that others were missing. He sought clarity on what benchmarking had taken place by officers in relation to the Strategy, and the impact that the Identity and Language (Northern Ireland) Act 2022 placed on it. He added that, in order to increase the accessibility of Council facilities to Irish speakers, perhaps a staff member who could speak Irish at the reception in the City Hall would be more beneficial and cost effective than real-time translation of Council meetings.

A further Member agreed that it was important that the Strategy reflected best practice, such as in the Republic of Ireland or Wales.

A Member asked that the Action Plan in relation to the Council's operating partners, such as GLL, would include the provision of appropriate signage and information to assist those with Autism or Special Educational Needs. She added that "how to" videos, illustrating what the different areas of the centres looked like inside, for example, were particularly useful for those who were non-verbal or autistic. She added that more could also be done to help those within the deaf community.

The Governance and Compliance Manager explained that one of the Language Officers had been working with Council staff in relation to those with SEN/Autism and accessibility and provision of Sign Language on-demand video services within the Leisure Centres on an iPad at reception.

The Member added that the Action Plan appeared to be top heavy in terms of Irish and queried how much engagement had taken place with Ulster Scots groups. The

Governance and Compliance Manager confirmed that officers had met with both the new Irish Language and Ulster-Scots Stakeholder Forum on a monthly basis and held dedicated sessions in relation to developing the Action Plan. The City Solicitor reiterated that the asks from the Irish Language and the Ulster Scots groups were very different, with the Ulster Scots groups' asks being much more focused on the cultural heritage than the language itself.

The City Solicitor explained that she understood the Members' frustrations with the timeline and that officers wanted the Action Plan agreed in order that actions relating to providing increased accessibility could be progressed as soon as possible. She advised that the draft Irish Language Policy was due to be discussed at CMT and would then be brought to Members for initial consideration before any pre-consultation engagement with stakeholders.

In relation to the proposed budget, the Governance and Compliance Manager advised the Working Group that the Action Plan summarised work under existing budgets but that some actions would be costed for further consideration by Members. The City Solicitor added, however, that a number of the short term actions would be met from within existing budgets.

A Member stated that the visibility of the Irish language was important to Irish speakers and requested that the wording of point 1.11 of the Action Plan, in relation to the use of Irish Language on the Council's social media, be amended, as it should not be limited to issues where the subject "related to Irish". The City Solicitor and Governance and Compliance Manager stated that they would look at the wording and, additionally, that, in terms of Action 1.14, they could specify that a certain number of articles or pages of the City Matters publication would be in languages other than English in a rolling programme.

The Working Group noted the update which had been provided and agreed that the Draft Language Action Plan be submitted to the Strategic Policy and Resources Committee for its approval, with the Working Group's comments included.

Chairperson

All-Party Working Group on the City Centre

Friday, 8th September, 2023

MEETING OF THE ALL-PARTY WORKING GROUP ON THE CITY CENTRE
HELD REMOTELY VIA MICROSOFT TEAMS

Members present: Councillor de Faoite (Chairperson); and
Aldermen McCullough and Rodgers; and
Councillors Groogan, Maskey and Long.

In attendance:
Mrs. C. Reynolds, Director of City Regeneration and
Development;
Mr. S. Leonard, Neighbourhood Services Manager;
Mr. K. Heaney, Head of Inclusive Growth and Anti-Poverty;
Mr. J. Uprichard, Business and Research Development
Manager ; and
Ms. C. Donnelly, Democratic Services Officer.

Election of Chairperson

The Working Group noted that it was required to elect a Chairperson for the coming year.

Moved by Alderman McCullough,
Seconded by Councillor Maskey, and

Resolved – that Councillor de Faoite be elected to serve as Chairperson to the All-Party Working Group on the City Centre until the date of the Annual Meeting.

Apologies

No apologies for inability to attend were reported.

Declarations of Interest

No declarations of interest were reported.

Minutes

The minutes of the meeting of 3rd March, 2023 were agreed.

Future City Centre Programme

The Working Group considered the undernoted report:

“1 Introduction

The purpose of this report is to provide Members with background information on the revised Future City Centre Programme and outline the proposed objectives and measures of success for the city centre.

2. Recommendations

Members are asked to:

- note the contents of the report;
- consider and identify any further objectives that the enclosed Future City Centre Programme needs to address; and
- note that the proposed refreshed FCC programme and accompanying monitoring framework will be brought to a future meeting of the City Growth & Regeneration Committee.

3. Main Report

Belfast remains the economic driver for the region. The Regional Development Strategy 2035 further recognised the need to enhance the distinctive role of the City Centre as the primary retail location in Northern Ireland. The Belfast Local Development Plan highlights that Belfast city centre plays a significant role in the regional economy serving a wide catchment area beyond its plan area boundary.

The city centre is also a regional centre for commerce, culture, tourism, recreation, entertainment, learning and employment. It is the showcase for the city of Belfast and the regional gateway for Northern Ireland, supported by the major transport hubs serving the region.

Our evidence shows that the diversification of the city centre in creating a point of difference by attracting a unique mix of brands, encouraging independents to flourish, providing environments and experiences not replicated elsewhere will attract more frequent day visits and increase dwell time through increased leisure uses and attract new to market/island brands at various price points, despite challenges posed by the pandemic, Belfast continues to attract notable new retail additions including Anthropologie, Mint Velvet and Vans with new leisure /cultural uses such as 2RA, The Avenue Cinema (Castlecourt) etc being key in making significant strides to help the attractiveness of the city centre as a destination.

It is worth highlighting that independents in Belfast city centre as a proportion of total retail units has increased from 51% in 2018 to 57% in 2021. The Council's Vacant to Vibrant scheme provides a clear demonstration to the public, business community and target applicants of the Council's willingness to both address issues of vacancy in the city centre and support start-ups, independents and social enterprises.

The relocation of Ulster University to the city centre has also been a catalyst in terms of how the city centre functions and there are a number of other key game changers that will further support the diversification and sustainability of the city centre. A design team is to be appointed shortly for the Belfast Stories major visitor attraction in the city centre and plans are moving ahead to create more inclusive city centre housing which includes making use of Council and wider public sector lands, as well as other private sector led residential proposals. Work is underway to progress a new public park at Cathedral Gardens, as well as ongoing revitalisation schemes across the city centre including completion of the award-winning Entries Programme. There are also exciting plans for a year of culture and entertainment in 2024 with a focus on both local communities and the city core.

Members will be aware that whilst the city has experienced a positive trajectory in terms of regeneration and investment, there is still more work to be done to achieve the ambitious targets as set out within the Belfast Agenda, and importantly unlocking the wider inclusive benefits of such investment and, ensuring these reach every part of the city. This will require significant private and public sector investment. To give members a sense of investment required, the Belfast Agenda indicates the need for a total investment in the region of £7.5 billion by 2035. This includes the requirement to deliver 31,600 new homes for and development of 550,000 sq m of employment floor space to support the additional jobs. As highlighted earlier within this report the city centre plays an important role for the city and indeed the wider region as a hub of commerce, tourism, learning, recreation, entertainment and employment, city centre jobs represent 32.7% of all Belfast jobs and 9.6% of all jobs in Northern Ireland.

A report was brought recently to the City Growth & Regeneration Committee on the Regeneration Tracker which provided an overview of regeneration and development activity which took place across the city during 2022, as aligned to the Belfast Agenda and the eight policies set out in BCCRIS. There was positive progress across the range of asset classes throughout 2022, which is expected to continue through 2023 given the scale of schemes commencing or planning to commence. In 2022 / 2023 there was a 2% growth in rates base (arising from additional development), which resulted in additional rates growth of £3.3m every year.

Social perceptions of the city centre are integral to its success and Council's core role in supporting this. Council have delivered new on-street recycling bins over the summer, brought in more resources in staff and machinery to maintain cleaning standards and are working with commercial premises on how best to present bins for collection to help keep streets tidy and clear from obstacles, and prevent litter build-up. Partnership working with stakeholders is key to this, the three BIDs are also supporting Council cleansing schedules with additional resources in high footfall areas and a public consultation will open this autumn on bye-laws to address noise and other issues.

However, a number of issues remain including attracting further major higher-end retailers alongside independents, SME's and the third sector; increased mixed use culture /leisure developments to serve a growing population; a low city centre population and the supporting community and social infrastructure; a quality city living environment founded on the Clean, Green, Inclusive and Safe plans; improved connectivity and public realm; the night time economy; embedding sustainability and maximising digital and innovation capabilities across all sectors and activities.

3.1 Future City Centre Programme

Members may be aware that in February 2020, the Future City Centre (FCC) Programme was initially developed following key recommendations in the Pragma Consulting 'Ltd retail analysis report (an updated report has recently been completed). However, given the significant challenges brought about by the Bank Buildings fire, the Covid-19 pandemic and stakeholder feedback, as well as best practice advice and recommendations (from the Institute of Place Management, High Street Task Force etc.) The FCC Programme has been revised to address the pertinent issues impacting on the city centre today.

It is important to note that the attached FCC framework is a result of a comprehensive programme of research and engagement. It specifically reflects feedback from members of the City-Centre All Party Working Group during meetings held late 2022 and early 2023. Of note at the last meeting on 03 March 2023, members requested clarity on the city centre priorities, how they would be measured and what actions were being delivered and/or planned. In addition, it was further stressed that these should reflect wider stakeholder views raised as part of community planning and articulated in the refreshed Belfast Agenda. Internally officers have engaged extensively cross departmentally to ensure the emerging framework was reflective of corporate objectives and priorities. The revised FCC Programme is aligned to the longer term ambitions of the refreshed Belfast Agenda and Belfast City Centre Regeneration and Investment Strategy.

Responding to the comprehensive research and engagement, including members' feedback, the revised FCC framework is

attached at appendix 1 and can be summarised as follows: The draft vision of the FCC programme is to create:

“A vibrant, unique and thriving place where people spend time, live, work, visit and invest”.

This is supported by eight programme objectives, measured by 14 strategic indicators and underpinned by five pillars:

1. **Regeneration and Connectivity**
This pillar seeks to deliver the physical built environment from a placemaking perspective to help create vibrancy, diversification of use including increased city centre living and enhanced connectivity.
2. **Business and Investment proposition**
This pillar aims to support and sustain existing and new businesses; and attract new brands and investment to the city centre.
3. **Animation and distinct offering**
This pillar is focused on vitality, vibrancy and increasing city centre footfall levels by maximising our cultural and tourism offering.
4. **Clean, Green, Inclusive & Safe**
This pillar is focussed on enhancing the city centre experience by providing a clean, attractive, safe and pleasant environment. City and Neighbourhood Services Department lead on the delivery of the Clean, Green, Inclusive and Safe Action Plan for Belfast City Centre.
5. **Vulnerability**
This pillar addresses the important issue of vulnerability in the city centre, namely those with addiction issues and/or rough sleeping.

3.2. **City Centre Governance**

In August 2022, the SP&R Committee approved the establishment of the City-Centre All Party Working Group. The overarching role of the Working Group is to identify and prioritise issues and opportunities to address specific needs with the aim of regenerating and improving the vibrancy of the city centre, linked to the council's growth aspirations outlined in the Belfast Agenda. Specifically, the Terms of Reference outline that the group will:

- Act as a reference panel for the wider development and regeneration of the city centre;
- Collectively identify opportunities and challenges and consider actions, partnership

working and opportunities which may be subsequently brought forward via the Council Committee process;

- Consider the city-centre dimension of key strategic plans and projects such as the Belfast Agenda, Bolder Vision, cultural strategy, tourism plan etc – including developing a sustainable and inclusive city centre which will attract a residential population, retain and attract talent and inclusive investment;
- Consider the Clean Green Inclusive & Safe Action Plan;
- Consider the future of the city centre’s nightlife and the immediate challenges posed in the city between 6pm and 6am in collaboration with relevant partners to drive forward a vibrant, diverse and sustainable nightlife to support the objectives of the Belfast Agenda including encouraging city centre living and creating a vibrant, well – connected environment for people to enjoy;
- Take an innovative, evidence-based approach to providing advice to inform and enhance policy, interventions, delivery of services, projects and plans;
- Participate in and facilitate engagement and communication activities associated with connected communities; and
- Strengthen relationships with external stakeholders including residents, businesses, development community and wider agencies

Wider City Centre Governance

In response to the emerging city centre issues during 2022 a review was undertaken of existing mechanisms for engagement and improved governance to bring together the various city centre related facets and ensure synergy whilst avoiding duplication and silo approaches. Members will note that the governance is aligned to the revised FCC framework and seeks to give focus to each of the city centre priority areas or pillars. These structures include:

(i) Future City Centre Leadership Group – a sub-group of the Belfast Agenda City Development Board:

The FCC programme is led by Council but is linked to the wider ambitions of the Belfast Agenda and the Belfast City Centre Regeneration & Investment Strategy. The FCC Leadership Group focuses on ensuring that issues are raised, and solutions achieved relating to the priorities for the Future City Centre Programme. The group is anchored within the Community Planning Partnership governance arrangements and is co-chaired by the Council’s Director of City Regeneration and Development and the Belfast Chamber Chief Executive. Membership consists of representatives

from a number of partners including BCC, city centre stakeholders including private sector, central government agencies, anchor institutions, Visit Belfast and BIDs and representation from the VCSE panel.

(ii) Strategic Leadership Group – Complex Lives

A strategic and proactive partnership and multi-agency approach has been established which brings together the NIHE, Public Health Authority, the Health and Social Care Board, Probation Board for Northern Ireland and the Police Service of Northern Ireland (PSNI) and Council, along with voluntary agencies. A Strategic Leadership Group (CEO level commitment) is established under the auspices of Community Planning and is chaired by the Council's Belfast Chief Executive. This is supported by a Multi-Disciplinary Team (MDT) which meet on a weekly basis to understand the specific needs and to develop an individual support plan for the vulnerable person.

(iii) Multi Agency Operational (tasking) Group:

The core focus of this group seeks to address Clean, Green, Inclusive and Safe (CGIS) issues and overseeing the implementation of a CGIS action plan. The group is chaired by the Council's Director of City and Neighbourhood Services and includes representatives from relevant government departments, PSNI Belfast Chamber, the city's three Business Improvement Districts and the NIHE.

3.3. Strategic Indicators

As part of the recent engagement, officers have identified a range of strategic indicators which will be used to track the progress of the FCC programme objectives over the longer term. Work is ongoing to collate this data and will be presented to members at a future meeting. An initial technical report has been included at Appendix 3 which provides further information on each of the indicators including its definition and source.

3.4 Financial & Resource Implications

The revised Future City Centre Programme only identifies existing programmes and workstreams that are already covered from existing budgets.

3.5 Equality or Good Relations Implications/Rural Needs Assessment

Each workstream and/or programme and project will be separately equality screened as per our statutory requirements."

Noted.

Feedback from Members and Focus of Future Meetings

A presentation was given by officers on the key elements of the revised Future City Centre Framework including the dashboard approach to measurement of strategic indicators and operational performance indicators. The Working Group engaged in discussion and highlighted the following areas for consideration:

- Agreed that it would be helpful for external parties to come into the Working Group on a scheduled basis, including representatives of the business sector, developers, statutory agencies, PSNI etc.;
- Building on work of the Multi Agency Operational Task Force, seek to work with partners through Complex Lives / Strategic Leadership Group to quantify and track the numbers of vulnerable individuals within the city centre, including roles and responsibilities and funding;
- Engagement with Amy Lame (following visit to Belfast in January 2023), with regard to identification of any key indicators not already picked up via Council's dashboard approach
- Amplify the positive aspects of the city centre, by emphasising many of the good things taking place and work underway to address the negative issues.
- Engagement with the nighttime economy and music industry in Belfast; and
- Following further development and due diligence, a Future City Centre dashboard of strategic indicators and operational performance measures to be presented to forthcoming meetings of the Working Group, with consideration to be given to the frequency of reporting of certain indicators.

The Working Group agreed that it would meet on a bi-monthly basis.

Chairperson