

EXECUTIVE

A meeting of the Executive was held on Wednesday 3 December 2025.

PRESENT: Mayor C Cooke (Chair) and Councillors T Furness, P Gavigan, L Henman, J Rostron, P Storey and N Walker

PRESENT BY INVITATION: Councillors L Young (Chair of Overview and Scrutiny Board) and D Branson (Chair of Place Scrutiny Panel)

ALSO IN ATTENDANCE: D. Hodgson (Local Democracy Reporting Service)

OFFICERS: C Benjamin, S Bonner, C Cannon, B Carr, G Field, A Glover, L Grabham, R Horniman, A Humble and E Scollay

APOLOGIES FOR ABSENCE: Councillors I Blades and J Ryles

25/54 **WELCOME AND FIRE EVACUATION PROCEDURE**

The Mayor welcomed all those present to the meeting and described the fire evacuation procedure.

25/55 **DECLARATIONS OF INTEREST**

Name of Member	Type of Interest	Item/ Nature of Interest
Councillor L. Henman	Non-Pecuniary	18 Cemetery Provision - Middlesbrough – Ward Councillor

25/56 **MINUTES - EXECUTIVE - 8 OCTOBER 2025**

The Democratic Services Officer advised Members that the agenda incorrectly cited the previous minutes as being the 8 October 2025. It should have read 12 November 2025.

The minutes of the Executive meeting held on 12 November 2025 were submitted and approved as a correct record.

25/57 **MINUTES - EXECUTIVE SUB-COMMITTEE FOR PROPERTY - 19 NOVEMBER 2025**

The Minutes of the Executive Sub-Committee for Property held on 19 November 2025 were submitted and approved as a correct record.

25/58 **ANNOUNCEMENTS FROM THE MAYOR**

The Mayor stated he was saddened to learn of the death of former Councillor Vic Walkington.

NOTED

25/59 **QUESTIONS FROM MEMBERS OF THE PUBLIC (IF ANY)**

None.

25/60 **QUESTIONS FROM ELECTED MEMBERS (IF ANY)**

None.

25/61 **MATTERS REFERRED FROM SCRUTINY OR COUNCIL (IF ANY)**

25/62 **FINAL REPORT OF THE PLACE SCRUTINY PANEL - EMPTY PROPERTIES**

The Place Scrutiny Panel had undertaken a review entitled Empty Properties. A copy of the full report was attached. The Scrutiny Panel had made twelve recommendations upon which a response was sought from the relevant service area.

The recommendations of the Scrutiny Panel were:

- A. Introduce a charge of 100% Empty Property Council Tax Premium after year 1 instead of year 2 which it is currently.
- B. Impose the maximum premium for properties which have been empty for 10 years or more.
- C. Ensure that all enforcement powers available to the Council such as Completion Notices and Demolition Orders in relation to empty properties are utilised where appropriate and justify any failure to do so.
- D. Produce a database of derelict empty properties and report annually to the Executive and/or the Place Scrutiny Panel.
- E. Review empty properties across the town by carrying out data matching using the electoral register, council tax list and business rate list.
- F. Make greater use of Compulsory Purchase Orders for residential properties and smaller commercial properties such as small shops below flats. For commercial properties investigate schemes such as the High Street Rental Auctions scheme.
- G. Explore how the Selective Landlord Licensing Scheme can be made into less of a deterrent to letting out empty properties, by allowing landlords to pay the Selective Landlord License fee over 60 monthly payments instead of up front. Also by providing a waiver of future payments if the landlord sells the property.
- H. Encourage Social Housing Providers to demolish uneconomical properties that cannot be brought back into use or encourage them to sell to other developers or owner occupiers and to reinvest any money generated into their current stock.
- I. Investigate if CPOs can be issued for unsafe buildings so that they can be demolished by the Council and associated costs passed onto the owner.
- J. Explore ways of getting long-term empty properties back into use through affordable rents/full market rents or owner occupation as well as social rent.
- K. Investigate if empty social housing properties that are difficult to let could be used by the council to provide temporary accommodation.
- L. Explore all possible channels of funding and work with more developers, social housing providers and private landlords to bring empty properties back into use, including office to residential conversions.
- M. Explore alternative ways of dealing with non-residential empty properties that have been taken out of the rateable value ratings where the owner shows no intention of developing the property. Seek to ask Government to change rules on the valuable rating system so not to be exploited/abused by landlords.

The Executive Members for Development, Environment and Sustainability and Development submitted a service response to the recommendations of the Scrutiny Panel. A copy of the action plan was appended to the report.

The Chair of the Place Scrutiny Panel introduced and presented the Scrutiny report and summarised the recommendations of the Panel.

The Executive Members for Development, Environment and Sustainability and Finance provided a response to the Scrutiny report and presented the Service Response.

The Executive Member for Finance advised that she welcomed the report and stated that some of the recommendations were addressed as part of the existing empty properties strategy.

It was commented that the relevant Executive Member would work with the Chair of the Panel to raise this matter with Council and MPs to ensure the issue received a high profile both locally and regionally.

The Mayor stated that, where possible, an update should be provided to Scrutiny on this issue before the January meeting of Executive.

ORDERED that Executive

1. **Notes the report of the Place Scrutiny Panel into Empty Properties and the accompanying recommendations; and**
2. **Approves the Action Plan prepared by the service in response to the recommendations.**

REASONS

It was a requirement that Executive formally considered the Scrutiny Panel's report and confirmed the service area's response to the accompanying plan.

25/63

CORPORATE PERFORMANCE QUARTER TWO 2025/2026

The Mayor submitted a report for the Executive's consideration, which advised Members of corporate performance at the end of Quarter Two 2025/26 and, where appropriate, sought approval for any changes within the Executive's authority. The report primarily set out how effectively the Council was delivering activities to achieve the priorities, aims, and ambitions of the Council Plan, along with the underpinning workplan activities.

The Council's Scheme of Delegation gave the Executive collective responsibility for corporate strategic performance. The report provided information to enable the Executive to discharge its performance management responsibilities, including progress against priority performance disciplines and actions to address issues identified. It was noted that financial outturn was reported separately, with plans in development to integrate performance, risk, and financial reporting in future years. The Leadership Management Team had implemented monthly reviews of corporate performance using a Directorate Performance Dashboard, with outputs reflected in quarterly updates to the Executive.

Overall performance at Quarter Two 2025/26 showed mixed progress. Two of five corporate performance disciplines met the expected 90% standard: the Council Plan workplan achieved 97% of initiatives on target, and Strategic Risk Register compliance stood at 95%. Executive actions improved to 75% but remained below standard, as did Council Plan outcome measures at 25% and Programme and Project Management at 79%. Trends indicated improvement in most areas except Programme and Project Management, which declined compared to Quarter One.

Progress in delivering Executive actions showed 75% of live actions on target, with 15 amendments proposed for approval. Council Plan delivery was monitored through milestones and success measures, with performance against outcome measures at 20% and workplan initiatives at 97%. Two initiatives were off-track, and four amendments were proposed. The Strategic Risk Register contained 15 risks, reviewed quarterly, with directorates managing escalations and new actions.

Programme and project performance was below standard, with 79% of projects on track. Corporate projects achieved 81%, and transformation projects 67%, indicating a need for stronger governance and continuous improvement. Six project gateway approvals were completed during the quarter. Compliance monitoring highlighted delays in audit actions and statutory information requests, though improvements were expected following system upgrades.

OPTIONS

1. **The Council is required to operate a performance management framework in order to ensure delivery of its best value duty; to not do so would place the council at risk of failing in its statutory responsibility in this regard.**

ORDERED that Executive:

1. **Approve proposed changes to the Executive actions, detailed at Appendix one of the report.**
2. **Approve the proposed changes to the Council Plan 2024-27 supporting workplan actions, detailed at Appendix of the report.**

AGREED that Executive:

1. **Note delivery status of the Council Plan 2024-27 supporting workplan, detailed at Appendix two of the report.**
2. **Note the progress and position of the corporate performance disciplines, including activity within the Transformation Portfolio.**
3. **Note the Strategic Risk Register, at Appendix four of the report.**

REASONS

To enable the effective management of performance and risk in line with the Council's Local Code of Corporate Governance.

25/64

COUNCIL PLAN 2026/27-29: OUTCOMES REFRESH

The Mayor submitted a report for the Executive's consideration which sought approval of the proposed approach to revisions to the Council Plan as part of its 2026/27 refresh.

The Council Plan was the organisation's overarching medium-term business plan, typically refreshed annually following a review of the previous year's performance and consideration of an outcome-driven approach to demonstrate progress and impact.

Although the vision and priorities remained the same, consideration was given to ensuring strategic cohesion and planning for effective delivery of the Council Plan priorities through clear articulation of intended outcomes and the enabling workplan required to achieve them.

The projected financial outturn for Quarter Two 2025/26 had been presented separately and that plans were in development to integrate performance, risk, and financial reporting in future years. It was also noted that, as part of continuous improvement, the Leadership Management Team had implemented monthly reviews of corporate performance using a Directorate Performance dashboard, with outputs reflected in quarterly updates to the Executive covering progress on agreed actions, key directorate issues, and other performance-related matters.

Overall corporate performance at Quarter Two 2025/26 showed mixed progress against expected standards. Two of the five performance disciplines met the 90% standard: the Council Plan workplan achieved 97% of initiatives on target, and Strategic Risk Register compliance stood at 95%. Executive actions improved to 75% but remained below standard, as did Council Plan outcome measures at 25% and Programme and Project Management performance at 79%. Trends indicated improvement in most areas except Programme and Project Management, which declined compared to Quarter One. It was also noted that six project gateway approvals were completed during the quarter, including Project Closure Reports for two Adult Social Care projects, a CRM/CMS review, Change Controls for SharePoint and Hemlington Grange West, and a Project Brief for the Customer Programme on Customer Access to Services and Single View of the Customer.

The Mayor commented that significant portions of the Council Plan seemed to be aimed at adults and there needed to be increased focus on outcomes for young people. As such the Mayor recommended that the report be amended to include an action whereby work would be carried out to involve young people in the development of the Council Plan going forward.

OPTIONS

1. **It was imperative that the Council effectively articulated and communicated an overarching plan to direct activity across Directorates and services, towards the achievement of its priorities and ambitions.**
2. **The only other realistic potential decision would have been to leave the Council's strategic activities unchanged on the assumption that they were sufficiently robust to address and achieve previously identified outcome measures. This, however, was not correct and neither would it represent an appropriate response to the needs of the town, it would detrimentally impact local communities and the business of the Council for some years ahead.**
3. **The only other feasible decisions therefore related to the structure of the document, and its horizon (i.e., reverting to an annual plan). It was strongly in**

the Council's interest to plan over the medium-term, (between 3-5 years) in line with the indicative budgets over this period outlined by the Government. The proposed document achieved this whilst also providing an appropriate level of detail for all audiences on the Council's planned activity over this period.

ORDERED that Executive:

- 1. That the report include an additional action for work to be carried to hold more meetings focussed on young people when creating the Council Plan going forward.**
- 2. Approve proposed changes to the Executive actions, detailed at Appendix one of the report.**
- 3. Approve the proposed changes to the Council Plan 2024-27 supporting workplan actions, detailed at Appendix three of the report.**

AGREED the Executive:

- 1. Note the delivery status of the Council Plan 2024–27 supporting workplan, as detailed at Appendix two of the report.**
- 2. Note the progress and position of the corporate performance disciplines, including activity within the Transformation Portfolio.**
- 3. Note the Strategic Risk Register, as detailed at Appendix four of the report.**

REASONS

To enable the Executive to approve the refresh and outcome-driven approach to the Council Plan workplan 2026/27-29 ensuring that it was reflective of major developments of the past year, and those anticipated in the coming three years whilst retaining its focus on the four priorities and existing aims.

25/65

SHIFT PROGRAMME PROGRESS UPDATE

The Deputy Mayor and Executive Member for Education and Culture submitted a report which asked Members to note the progress made on partnership work between SHiFT, a national charity that aimed to change practice to improve outcomes for children and young people involved in, or at risk of involvement in, crime, and Middlesbrough Council since the previous report to the Executive on 5 March 2025.

SHiFT, founded in 2019, had a proven track record of breaking cycles of crime for vulnerable children and young people. The Middlesbrough partnership had provided intensive one-to-one support for 27 high-risk children, many of whom had previously been placed in costly out-of-area accommodation. Positive outcomes included three children returning home, two moving to supported accommodation locally, and reductions in missing episodes and arrests compared to the previous year. The programme had cost approximately £11,000 per child for an 18-month intervention, representing good value for money given the complexity of needs. National evidence had shown significant impact, including a 41% reduction in offences, 58% fewer missing episodes, and 51% fewer arrests, with economic analysis indicating £8 saved for every £1 spent. The annual review had highlighted improvements in education engagement, reductions in exclusions and arrests, and strategic learning shaping cohort two, which was scheduled to commence in January 2026.

Executive expressed its thanks to those involved in the SHiFT programme and discussed the need to learn from the programme model. The Mayor brought Executive's attention to the fact that there had been a 68% reduction in suspensions and permanent exclusions and that the second cohort of children would begin in January 2026.

OPTIONS

No other options were submitted as part of the report.

AGREED that Executive note the information contained within this report.

REASONS

Founded in 2019, SHiFT had a track record of delivering exceptional outcomes that broke the destructive cycle of children and young people caught up in, or at risk of involvement in, crime.

SHiFT Middlesbrough provided 1-1 intensive support for twenty-seven of the most vulnerable children and young people in Middlesbrough. Children and young people identified for SHiFT cohort one were those for whom, despite the efforts of other professionals, 'business as usual' responses had not been able to make the difference needed and concern about their wellbeing was high and escalating.

At the start of SHiFT's work, over a quarter of the children were accommodated in high-cost placements, which were often a long way from home and not having an impact on improving children's circumstances. At the time of the report was submitted three children had successfully returned home to reside with family, two children had returned to Middlesbrough and resided in supported accommodation and the others continued to be supported out of area.

From the 27 children and young people who were identified and invited for SHiFT support as part of cohort one in June 2024, most had engaged well, building trusting relationships with their SHiFT Guide. A recent End of Programme Report had been presented to the local SHiFT Board evidencing the positive impact on safety and wellbeing as a result of this work, including a reduction of missing episodes and a reduction in arrests compared to the 12 months prior to SHiFT involvement.

Scoping for cohort two was underway and work would begin with 27 new children and young people in January 2026.

The total cost of the partnership to Middlesbrough Council was approximately £11k per child for an 18-month programme of intensive individual support, which included working with everyone who was identified as important in that child's world. This represented good value for money given the highly complex needs of this vulnerable group, and the intensity and expertise of the work SHiFT was delivering.

25/66

DOMESTIC ABUSE STRATEGY 2025-2028

The Executive Member for Adult Social Care submitted a report which sought approval of the Middlesbrough Domestic Abuse Strategy 2025-2028. The Council had a statutory duty under the Domestic Abuse Act 2021 to publish a needs assessment and develop a Domestic Abuse Strategy.

The Needs Assessment, completed in September 2025, had identified the need to recommission and reconfigure domestic abuse services to ensure adequate resourcing and clear pathways for victims to access community-based support and safe accommodation. The recommended approach was to commission an integrated protect and support service, a diverse specialist safe accommodation service, and a prevention programme covering education, communities, and employers. Immediate priorities included commissioning specialist "By and For" services, immigration advice for victims with insecure status, and extending IRIS and perpetrator programmes. Background information highlighted previous achievements such as creating a single point of access for victims, commissioning therapeutic services for children, embedding the IRIS programme in primary care, and raising public awareness.

However, significant challenges had remained due to high demand and complexity of cases, requiring a well-coordinated system and appropriate funding. The new strategy and objectives had been developed in consultation with the Domestic Abuse Strategic Partnership Board and would inform future commissioning arrangements.

The Deputy Mayor commented that Middlesbrough had some of the highest cases of Domestic abuse and expressed her thanks to the Council for investing in the IRIS programme and hoped the NHS could do more to support it.

The Mayor stated that over one million pounds had been invested in this project and expressed his thanks to the Domestic Abuse Strategic Lead.

OPTIONS

Several options were explored before considering introducing a new strategy including retaining the existing 2019 strategy. However, this would have left the Domestic Abuse Strategic Partnership Board without updated objectives and failed to meet statutory obligations.

Delays would have compromised recommissioning of services, which were needed to meet local demand. Current contracts, due to expire in March 2026, were not aligned to reflect present needs, and failure to re-procure in a timely manner could have resulted in financial and organisational instability. The Needs Assessment had made specific recommendations, and Domestic Abuse Act funding was required to be used for safe accommodation; therefore, continuing with the 2019 strategy was not a viable option.

ORDERED that Executive:

1. Approve the Middlesbrough Domestic Abuse Strategy 2025-2028.
2. Approve the proposed commissioning recommendations, as outlined in the Commissioning Plan (Appendix 2) with procurement to commence in 2025/26.

REASONS

Middlesbrough Local Authority had a statutory duty to publish a Domestic Abuse Needs Assessment, detailed at Appendix three of the report, to determine the level of need for domestic abuse support, and to develop a Domestic Abuse Strategy which set out the Local Authority's vision and strategic objectives for next three years. This has been undertaken and now set out the immediate and long-term commissioning intentions, which would increase specialised safe accommodation, improve community-based support for victims and develop stronger partnerships between services working directly with domestic abuse victims and their children

The Statutory Domestic Abuse Needs Assessment had been agreed by the Domestic Abuse Strategic Partnership (DASP) and was published September 2025. The executive summary was attached at Appendix three of the report which informed the strategy development.

The Needs Assessment had identified a need to recommission and reconfigure all Domestic Abuse provision to ensure priority areas were appropriately resourced and there were clear pathways for victims and survivors to access either community-based support and / or safe accommodation.

The recommended approach was to commission an independent specialist integrated protect and support service which incorporated all domestic abuse community-based provision, a diverse specialist safe accommodation service which would incorporate sanctuary, refuge, provision for complex need and dispersed properties and a prevention programme service which would comprise of prevention programmes in education, communities and employers.

Some immediate commissioning priorities had also been identified which would be commissioned this financial year to address gaps in provision, which included a specialist By and For framework, immigration advice for victims and families with insecure immigrations status and extending IRIS and DAPP (Domestic Abuse Perpetrator Programme) Programmes which worked with perpetrators.

REVENUE AND CAPITAL BUDGET - FORECAST YEAR-END OUTTURN POSITION AT QUARTER TWO 2025/26

The Executive Member for Finance submitted a report which provided an update on the Council's financial performance at Quarter Two 2025/26 and sought approval for a number of financial actions. The report requested approval of budget virements over £250,000 within the revenue budget and the Capital Programme, the inclusion of new schemes and additions to existing schemes totalling £0.519m in the 2025/26 Capital Programme and noted the forecast

year-end financial outturns for revenue and capital budgets. The report also highlighted budget pressures, the forecast revenue position of £1.804m overspend after proposed mitigations and confirmed that Directors had submitted recovery plans aimed at achieving a balanced budget, supported by continued corporate spending controls.

The Quarter Two report highlighted a projected revenue budget pressure of £7.813m across Directorates and Central budgets, which was expected to reduce to £1.804m (1.3%) by year-end following the planned use of £6.009m in central contingencies and other budgets. This approach included offsetting pressures such as unachieved savings.

The main areas of budget pressure remained within Children's and Adult Social Care, Environment and Community Services, and Strategic Commercial Properties, driven by increased costs and under-achievement of income targets. Directors had submitted recovery plans and were required to continue implementing measures to achieve a balanced position, supported by corporate spending controls throughout 2025/26. It was noted that £7.085m of savings were forecast as undeliverable in 2025/26.

Forecast usable unrestricted revenue reserves at 31 March 2026 were £25.808m, in line with the Reserves Policy approved by Council. The Dedicated Schools Grant deficit was forecast at £9m for 2025/26, increasing the cumulative deficit to £31.213m by March 2026, representing a significant financial risk.

The Capital Programme included £0.519m of new schemes and additions, increasing the revised budget to £88.094m, with forecast outturn at £67.144m due to slippage into future years. It was also noted that £6.132m of qualifying revenue expenditure was planned to be funded from Flexible Use of Capital Receipts for Transformation, and the level of debtors as at 30 September 2025 was reported.

The Mayor stated that the work undertaken by the Council had meant the organisation was stable and expressed his thanks the Executive Member Finance and the Finance department for their continued efforts.

The Executive Member for Finance commented that while progress was being made, there was more work to do.

OPTIONS

The alternative would be to not approve the revenue budget virements over £250,000 and the changes to the Council's capital programme, and to not report on the Council's forecast year-end financial outturn for the financial year 2025/26. This would not enable the Executive to discharge their responsibilities to manage and control the revenue budget, capital programme and overall balance sheet position of the Council.

ORDERED that Executive:

- 1. Approve budget virements over £250,000 within the revenue budget detailed at Appendix one of the report.**
- 2. Approve budget virements over £250,000 within the Capital Programme detailed at paragraph 4.47 of the report.**
- 3. Approve the inclusion of new schemes and additions to existing schemes to the Capital Programme totalling £0.519m for 2025/26, of which £0.454m were externally funded and £0.065m was from existing Council funded resources (detailed in Appendix 5). Subject to approval this would increase the approved 2025/26 Capital Programme budget to £88.094m.**

AGREED that Executive:

- 1. Note the Council's financial performance and forecast year-end financial outturns for revenue and capital budgets for the financial year 2025/26 as at Quarter Two, highlighting the budget pressures and the forecast year-end position if no further action was taken. At present, the revenue budget was forecast to be under pressure by £1.804m (1.3%) at year end after the proposed use of central contingencies and other budgets.**
- 2. Note that Directors had submitted recovery plans and mitigations aimed at**

reducing their forecast budget pressures and acknowledged the ongoing requirement for Directors to continue refining and implementing these plans to achieve a balanced budget for the Directorates by the end of 2025/26. In support of this corporate revenue budget spending controls would continue to be applied during 2025/26.

REASONS

To enable the effective management of finances, in line with the Council's Local Code of Corporate Governance, the Scheme of Delegation and financial regulations.

25/68

CALCULATION OF COUNCIL TAX BASE FOR 2026/27

The Executive Member for Finance submitted a report which sought approval of the council tax base for 2026/2027 and the retrospective approval of the council tax bases for the parishes of Nunthorpe and Stainton and Thornton for 2026/2027.

The Council had a statutory obligation to calculate a council tax base each financial year as part of its budget strategy. The starting point for the 2026/27 calculation was the number of dwellings on the Valuation List as at 10 September 2025, adjusted for exemptions and disabled reductions. Further adjustments were made for discounts, exemptions, premiums, and local council tax support.

These figures were converted into Band D equivalents, calculated at 37,703.15 for 2026/27. Applying the estimated collection rate of 98.3% resulted in a final council tax base of 37,062.20 for Middlesbrough, rounded to two decimal places. This represented an increase of 548.30 Band D equivalents (1.5%) compared to 2025/26, mainly due to new housing. Growth in the tax base was estimated to reduce the need for budget reductions and provide approximately £1.138m additional funding for service investment in 2026/27.

Since 2013/14, the Housing Growth Strategy had delivered an increase of 6,891 Band D equivalents (23%), generating a cumulative benefit of around £14.3m. It was noted that 49.7% of households were in Band A and 85% in Bands A–C, meaning most residents paid less than Band D Council Tax, which required higher rates to achieve comparable income. Middlesbrough remained in the lower quartile nationally for average Council Tax per dwelling (£1,437 in 2025/26 versus £1,770 nationally).

The council tax bases for Nunthorpe and Stainton and Thornton parishes were calculated at 2,408.72 and 1,530.35 respectively. The Council was required to notify major precepting authorities and parish councils of the tax base by 31 January 2026.

A discussion took place regarding the government's recent announcement of the so-called Mansion Tax. It was commented that the principle of the initiative was welcomed.

OPTIONS

The Council had no option but to calculate a council tax base each year as it was a statutory requirement. The basis of calculation was prescribed by the legislation, apart from the estimated collection rate for 2026/27 which was applied to calculate the council tax base for 2026/27 for which alternative rates could have been used in the calculation. The estimated collection rate for 2026/27 that had been used was the estimate of the percentage of the 2026/27 Council Tax which would be collected in total based on the latest information available regarding collection rates. Members noted that this was not the expected in-year collection rate in 2026/27.

ORDERED that Executive:

1. Approve the council tax base for 2026/27 for the whole of Middlesbrough area as 37,062.20.
2. Approve 2,408.72 and 1,530.35 as the council tax bases for the parishes of Nunthorpe and Stainton & Thornton respectively for 2026/27.

AGREED that Executive:

3. Agree to notify the Police and Crime Commissioner, the Cleveland Fire

Authority, and the Parish Councils of the 2026/27 council tax base.**4. Note the contents of the report.****REASONS**

The recommendations were supported by the following reasons:

- a) **The Local Government Finance Act 1992 required a billing authority to calculate its council tax base for each financial year.**
- b) **The method of calculation was specified in the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, which required the calculation to be approved before 31st January in the year preceding the relevant financial year.**

25/69

TREASURY MANAGEMENT MID-YEAR REVIEW - 2025/26

The Executive Member for Finance submitted a report which provided an update on the mid-year Prudential Indicator results for 2025/26, outlining the Council's position in relation to capital finance activities, overall indebtedness, and the performance of the treasury management function against the approved strategy for the current financial year.

The report set out the mid-year performance for 2025/26 against the annual Treasury Management Strategy approved by Council and provided an analysis of results to date. Treasury management activity had remained compliant with approved prudential indicators during the first six months. Borrowing for the year was expected to be £18.735m compared to the approved budget of £17.085m, due to a £1.600m loan to Middlesbrough College and other capital programme movements. The Capital Financing Requirement was forecast at £314.380m by 31 March 2026, with external debt expected to rise from £254.605m to £284.605m, leaving the Council under-borrowed by £29.775m (9.5%), which was considered good practice. All cash investments had been made in line with creditworthiness criteria, generating an estimated £0.900m in interest for 2025/26. The net annual revenue cost of financing debt was £12.205m, or 8.5% of the net revenue budget, within the affordability limit of 10%. Long-term forecasts indicated costs approaching 10% by the end of the decade, limiting future borrowing capacity and increasing reliance on external funding, capital receipts, or projects that reduce operating costs or increase income.

The Deputy Mayor expressed her thanks to the Executive Member for Finance and to the Finance Department as the report was very technical.

OPTIONS

No other options were submitted as part of the report.

AGREED that Executive:

1. **Note the annual Treasury Management Strategy, the mid-year Prudential Indicator results for 2025/26 as the Council's current position in relation to capital finance activities and overall indebtedness.**
2. **Note the performance of the treasury management function against the Council's approved strategy for the current financial year.**

REASONS

The recommendations would fulfil the following for the local authority:

- **Compliance with the CIPFA Prudential Code for Capital Finance for local authorities.**
- **Compliance with the CIPFA Treasury Management Code for local authorities.**
- **Compliance with the Local Government Act 2003 Section 1 in relation to borrowing.**

25/70

CEMETERY PROVISION - MIDDLESBROUGH

The Executive Member for Development submitted a report which provided an update on the current and future burial plot supply, along with actions proposed to address the limited supply

and ensure ongoing provision. The report also requested a virement of £0.277m from the De-Risking Sites Scheme to the existing cemetery capital budget.

Middlesbrough's historic cemeteries had largely reached capacity, with Thorntree and Acklam cemeteries expected to do so within six to nine months. Providing new land for burials required strict compliance with planning and environmental legislation. Specialists had been engaged to complete a comprehensive options appraisal for Thorntree and Acklam Cemeteries, including full project delivery and cost advice, site investigations, and preparation for statutory consents such as planning permission and Environment Agency approval. Gleeds and Cemetery Development and Environmental Solutions (CDS) had been procured to undertake the analysis and provide design solutions. Work at Thorntree had concluded, enabling the Council, subject to Executive approval, to proceed with procurement and legal processes for the extension to ensure short-term provision. A capital allocation of £2.388m had previously been approved, but a shortfall was identified following detailed analysis; therefore, the report sought a virement of £0.277m from the De-Risking Sites Scheme to deliver 1,258 burial plots and outlined further steps to secure medium- and long-term burial provision.

The Executive Member for Environment and Sustainability commented that the works detailed in the report were important to be carried out.

OPTIONS

The Council could elect to not provide future burial space, but this had been rejected on the basis that significant proportions of the community continue to opt for burials.

ORDERED that Executive

- 1. Approve a virement of £0.277m from the Derisking Sites scheme to fund the additional costs for the main works as part of the Thorntree extension. If approved, the virement would be actions as part of the Revenue & Capital Budget Forecast Year End Outturn Quarter 3 2025-26 Executive report.**
- 2. Endorse the proposals for short, medium and long-term burial provision.**

AGREED that the Executive note the current status of burial plots remaining in Thorntree and Acklam Cemetery.

REASONS

Burial provision in the town was extremely limited, with estimated supply remaining of around six to nine months only. Whilst it was accepted that the Council did not have a statutory duty to provide burial space, it was anticipated that the Council sought to continue to provide provision for those who wished to utilise the service.

Failure to provide burial provision would mean residents would have no alternative but to find provision in neighbouring authorities.

25/71

ANY OTHER URGENT ITEMS WHICH IN THE OPINION OF THE CHAIR, MAY BE CONSIDERED.

None.

The decision(s) will come into force after five working days following the day the decision(s) was/ were published unless the decision(s) become subject to the call in procedures