

NOT CONFIDENTIAL – for public release

**POLICE AND CRIME COMMISSIONER (PCC) FOR LINCOLNSHIRE
REQUEST FOR DECISION**

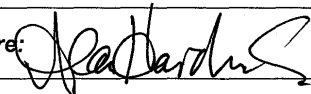
REF: 019/2013
DATE: 28 June 2013

SUBJECT		SECOND HOMES RESERVE
REPORT BY	CHIEF FINANCE OFFICER	
CONTACT OFFICER	JULIE FLINT, CHIEF FINANCE OFFICER 01522 947192	
EXECUTIVE SUMMARY AND PURPOSE OF REPORT This report proposes to amend the accounting treatment of the PCC's contributions to district councils. Previously, the amounts available to contribute have been treated as committed expenditure. It is proposed, for the 2012/13 accounts, to treat them as amounts potentially available to district councils. The impact on the accounts is to reduce spending in 2012/13 by £252k and to establish an earmarked reserve of £252k for potential contributions.		
RECOMMENDATION	<i>That the establishment of a reserve of £252k for contributions to district councils be approved.</i>	

POLICE AND CRIME COMMISSIONER FOR LINCOLNSHIRE

I hereby approve the recommendation above, having considered the content of this report.

Signature:



Date: 28/06/13

A. NON-CONFIDENTIAL FACTS AND ADVICE TO THE PCC

A1. INTRODUCTION AND BACKGROUND

1. District councils have discretionary powers to levy additional council tax on second homes. All of the Lincolnshire district councils apply their discretionary powers. This creates additional council tax income from each district which is split on a pro rata basis between the district council, Lincolnshire County Council and the PCC.
2. The Police Authority's policy was to allocate its share of the additional income back to each district council provided that it was spent on agreed projects intended to improve community safety.
3. In practice, the amounts available to each district have not been claimed fully. There is therefore a balance of £252k relating to 2012/13 and previous years.

4. It is proposed to place this balance in an earmarked reserve pending successful applications from the district councils. Any unclaimed balance could be used for other purposes.

A2. LINKS TO POLICE AND CRIME PLAN AND PCC'S STRATEGIES/PRIORITIES

The funding available could contribute to the PCC's community safety objectives.

B. FINANCIAL CONSIDERATIONS

There is a neutral financial impact. Although payments have not been made, the balance of £252k was previously treated in the accounts as having been spent. The accounts will now show the balance as being available for spending by district councils.

C. LEGAL AND HUMAN RIGHTS CONSIDERATIONS

The PCC may establish reserves as required. The proposed accounting treatment complies with the appropriate accounting standards.

D. PERSONNEL AND EQUALITIES ISSUES

None.

E. REVIEW ARRANGEMENTS

Arrangements for 2013/14 and future years will need to be considered.

F. RISK MANAGEMENT

The balance available could make worthwhile contributions toward improved community safety. It could remain unspent under the present treatment but will have higher visibility as an earmarked reserve.

H. PUBLIC ACCESS TO INFORMATION

Information in this form along with any supporting material is subject to the Freedom of Information Act 2000 and other legislation. Part 1 of this form will be made available on the PCC's website within one working day of approval. However, if release by that date would compromise the implementation of the decision being approved, publication may be deferred. An explanation for any deferment must be provided below, together with a date for publication.

Is the publication of this form to be deferred? **No**

If Yes, for what reason:

Until what date:

Any facts/advice/recommendations that should not be made automatically available on request should not be included in Part 1 but instead on the separate part 2 form.

Is there a part 2 form? **Yes / No**

If Yes, for what reason:

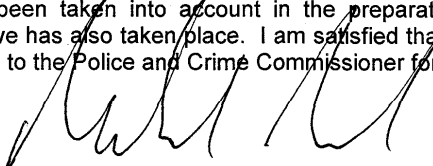
ORIGINATING OFFICER DECLARATION

	Tick to confirm
Originating Officer: The Chief Finance Officer recommends this proposal for the reasons outlined above.	✓
Financial Advice: The CC's Chief Finance Officer has been consulted on this proposal	✓
Monitoring Officer: The PCC's Monitoring Officer has been consulted on this proposal	✓
Chief Constable: The Chief Constable has been consulted on this proposal	✓

OFFICER APPROVAL

Chief Executive

I have been consulted about the proposal and confirm that financial, legal and equalities advice has been taken into account in the preparation of this report. Consultation outlined above has also taken place. I am satisfied that this is an appropriate request to be submitted to the Police and Crime Commissioner for Lincolnshire.

Signature:  Date: 28/6/15