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Democratic Services:
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24 December 2024

You are requested to attend a meeting of the WELWYN HATFIELD BOROUGH COUNCIL CABINET to be held on Tuesday 7 January 2025 at 6.30 pm in the Council Chamber, Council Offices, The Campus, Welwyn Garden City, Herts, AL8 6AE.

AGENDA
PART 1

1. **MINUTES**

To confirm as a correct record the Minutes of the meeting held on 3rd December 2024 (previously circulated).

2. **APOLOGIES**

3. **PUBLIC QUESTION TIME AND PETITIONS**

Up to thirty minutes will be made available for questions from members of the public on issues relating to the work of the Cabinet and to receive any petitions.

4. **ACTIONS STATUS REPORT (Pages 5 - 6)**

Report of the Executive Director (Finance and Transformation) on the status of actions agreed at the last Cabinet meeting.

5. **NOTIFICATION OF URGENT BUSINESS TO BE CONSIDERED UNDER ITEM 11**

6. **DECLARATIONS OF INTERESTS BY MEMBERS**

To note declarations of Members' disclosable pecuniary interests, non-disclosable pecuniary interests and non-pecuniary interests in respect of items on the Agenda.

7. **ITEMS RELATING TO THE BUDGET AND POLICY FRAMEWORK FOR RECOMMENDATION TO THE COUNCIL**

To consider the following items:-

- (a) FP2093 Budget Proposals and Medium Term Forecasts 2025/26
(Pages 7 - 160)

Report of the Executive Director (Finance & Transformation)

- (b) FP2109 Business Plan 2025/26 (Pages 161 - 178)

Report of the Executive Director (Finance and Transformation).

8. ITEMS REQUIRING KEY DECISION

To consider the following items for decision in the current Forward Plan:-

- (a) FP2095 AWARD OF CONTRACT FOR AIDS AND ADAPTATIONS
(Pages 179 - 180)

Report of the Executive Director (Resident Services and Climate Change)

- (b) FP2094 VARIATION TO HOUSING MAINTENANCE CONTRACT
(Pages 181 - 182)

Report of the Executive Director (Resident Services and Climate Change)

9. RECOMMENDATIONS FROM OVERVIEW AND SCRUTINY COMMITTEES

- (a) Annual Complaints Performance and Service Improvement Report for 2023-24

The report for this item can be found at Agenda Item 7 on the below link:

[Public reports pack 20112024 1930 Overview and Scrutiny Committee.pdf](#)

10. RECOMMENDATIONS FROM CABINET PANELS

Recommendations from the Council's Cabinet Panels

- (a) Introduction of Resident Permit Parking Scheme, Other Waiting Restrictions and Verge & Footway Prohibition - Sherrards Ward

The report for this item can be found on the below link following recommendations from the Cabinet Planning and Parking Panel on the 19th November 2024:

[INTRODUCTION OF RESIDENT PERMIT PARKING SCHEME OTHER WAITING RESTRICTIONS AND VERGE AND FOOTWAY PRO.pdf](#)

(b) Transition To Net Zero Strategy (TTNZS)

The report for this item can be found on the below link at Agenda Item 8 following recommendations from the Climate Biodiversity Cabinet Panel on the 6th November 2024:

[Public reports pack 06112024 1930 Climate Biodiversity Cabinet Panel.pdf](#)

11. SUCH OTHER BUSINESS AS, IN THE OPINION OF THE CHAIRMAN, IS OF SUFFICIENT URGENCY TO WARRANT IMMEDIATE CONSIDERATION

12. EXCLUSION OF PRESS AND PUBLIC

The Cabinet is asked to resolve:

That under Section 100(A)(2) and (4) of the Local Government Act 1972, the press and public be now excluded from the meeting for Item 13 on the grounds that it involves the likely disclosure of confidential or exempt information as defined in Section 100(A)(3) and Paragraph 3 (private financial or business information) of Part 1 of Schedule 12A of the said Act (as amended).

In resolving to exclude the public in respect of the exempt information, it is considered that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

PART II

13. ITEMS OF AN EXEMPT NATURE REQUIRING KEY DECISION

To consider the following item of an exempt nature:-

(a) FP2095 AWARD OF CONTRACT FOR AIDS AND ADAPTATIONS
(Pages 183 - 184)

Report of the Executive Director (Resident Services and Climate Change)

(b) FP2094 VARIATION TO HOUSING MAINTENANCE CONTRACT
(Pages 185 - 186)

Report of the Executive Director (Resident Services and Climate Change)

14. ANY OTHER BUSINESS OF A CONFIDENTIAL OR EXEMPT NATURE AT THE DISCRETION OF THE CHAIRMAN

Circulation: Councillors S.Bonfante R.Grewal
J.Broach G.Moore
M.Holloway K.Thorpe
J.Quinton

Senior Leadership Team
Press and Public (except Part II Items)

If you require any further information about this Agenda please contact Democratic Services, Governance Services on or email – democracy@welhat.gov.uk

Agenda Item 4

Part I
Main author: Clare Cade
Executive Member: Cllr Kieran Thorpe

WELWYN HATFIELD BOROUGH COUNCIL
CABINET – 7 JANUARY 2025
REPORT OF THE EXECUTIVE DIRECTOR (FINANCE AND TRANSFORMATION)

ACTIONS STATUS REPORT

1 Executive Summary

1.1 In order to ensure that actions identified at meetings are completed, this report lists the actions from the last Cabinet meeting, those responsible for completing each action and its current status.

2 Recommendation(s)

2.1 That Members note the status of the following actions which were identified at the last Cabinet meeting on 5 November 2024:

Minute	Action	Status/ Date Completed
329.1/ 334.1	FP2078 Housing Planned Works (Internals) Contract	Cabinet agreed to award the contract for Internal planned work to Gracelands Complete Maintenance Services to commence on 1st February 2025 and continue for an initial period of 3 years with a possible extension of up to 5 years.
330.1	Report of the Grounds Maintenance Task & Finish Group	Cabinet agreed the recommendations set out in the report.
331.2	FP2104 University of Hertfordshire Campus Masterplan	The Cabinet: <ul style="list-style-type: none">• Endorsed the University of Hertfordshire Estates Vision and accompanying phasing plans for development management purposes; and• Agreed that the contents of the Estate Vision be treated as material consideration in future planning applications

During the period since the last Cabinet meeting, the following decisions were taken by Cabinet Members exercising their individual delegated powers in accordance with paragraph 18 of the Cabinet Procedure Rules within the Constitution.

	Action	Date Completed
2024-34	Statement of Community Involvement	November 2024
2024-35	Land West of Brookmans Park Railway Station	November 2024
2024-36	Resident Permit Parkig Scheme, verge protection and other waiting restrictions in various roads, Hollybush North WGC	December 2024
2024-37	Contract for IT Data Back up and Recovery	December 2024

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Part I
Item No:
Main authors: Richard Baker
Executive Member: Cllr. James Broach
All Wards

WELWYN HATFIELD BOROUGH COUNCIL
CABINET – 7 JANUARY 2025
REPORT OF THE EXECUTIVE DIRECTOR (FINANCE AND TRANSFORMATION)

Budget Proposals and Medium-Term Forecasts 2025/26

1. Executive Summary

- 1.1. The purpose of this report is to present to Cabinet the budget proposals for recommendation to Council in relation to:
- Revenue Budgets 2025/26
 - Capital Programme 2025/26 – 2029/30
 - Use of Reserves 2025/26
 - Fees and Charges for 2025/26
 - Medium Term Strategy and Governance Framework 2025/26 – 2028/29
- 1.2. This report will go on for consideration by Overview and Scrutiny Committee (OSC) on 9 January 2025. Recommendations made by OSC and any changes will be presented to Special Cabinet on 21 January 2025, in order to recommend the budget proposals to Council at its meeting on 3 February 2025.
- 1.3. This budget is set in a time of uncertainty following the cost of living crises and volatile and high levels of inflation. Whilst the economy appears to be settling compared to more recent years, this remains a risk. Government funding remains uncertain in the medium-term, although consultation has commenced on funding reform, which sets out a possible direction for local government finance.
- 1.4. The 2025/26 budget proposals and the updated medium-term financial forecasts have been produced to ensure that the Council maintains a sustainable financial position over the planning period to 2028/29. The following Council strategies and policies have informed the budget-setting process:
- The Council's Vision and Priorities as approved in Q3 2023/24
 - The Medium-Term Financial Strategy (MTFS)
 - The Housing Revenue Account 30-year Business Plan
 - Service Strategies and Plans
- 1.5. The Senior Leadership Team, Cabinet and the Task and Finish Group have met to review and monitor emerging budget proposals throughout the budget preparation period. Budget briefing sessions have been held with Members highlighting some of the key issues and pressures that the council is facing in the medium-term.
- 1.6. This covering report provides members with the details of key assumptions and updates, and is supported by the following appendices:
- 1.7. It should be noted that the Council has not yet received Final Settlement, and that any changes made by the Government between the Provisional Settlement received and

Final Settlement, will be accounted for before the final budget is approved, or if not confirmed by the publication date, as part of the Councils budget monitoring process for 2025/26.

- 1.8. It should also be noted at this stage, the following numbers in the papers are estimates, which will be confirmed prior to the final stage of budget approval:
- Parish Precepts
 - Business Rates Deficit
 - National Insurance Grant
- 1.9. This covering report provides members with the details of key assumptions and updates, and is supported by the following appendices:

General Fund

- Appendix A1 – General Fund Summary 2025/26
- Appendix A2 – General Fund Earmarked Reserves Summary 2025/26 - 2028/29
- Appendix B – General Fund Director/Assistant Director Summaries 2025/26
- Appendix C – General Fund Savings Summary 2025/26 - 2027/28
- Appendix D – General Fund Growth Summary 2025/26 - 2027/28
- Appendix E – General Fund Fees and Charges 2025/26

Housing Revenue Account

- Appendix F – Housing Revenue Account Summary 2025/26
- Appendix G – Housing Revenue Account Summary of Changes 2025/26
- Appendix H – Housing Revenue Account Fees and Charges 2025/26

Capital Programme

- Appendix I – Capital Programme 2025/26 – 2029/30
- Appendix J – Capital Financing Summary 2025/26 – 2029/30
- Appendix K – Capital Reserves Summary 2025/26 – 2029/30

Medium Term Financial Strategy and Governance Framework

- Appendix L – Medium Term Financial Strategy and Governance Framework 2025/26 – 2028/29

Other Items

- Appendix M – Special Expenses 2025/26
- Appendix N – Statement of the Chief Financial Officer

- 1.10. The local government financial position continues to remain unclear beyond the 2025/26 budget. In particular, the council's funding position will be impacted by the future local government finance reforms, the anticipated business rates reset, the outcomes of which are all unknown at this stage.

1.11. The government has issued a white paper on devolution, which also provides some direction for local government reorganisation. This MTFs is prepared on the basis that the council will be ongoing as an organisation, and in any event, even if the council is impacted by reorganisation, we would need to continue to deliver value for money and maintain a sound financial position with reserves to manage any unforeseen events until the point of any reorganisation.

2. Recommendations

2.1. That Cabinet note the Statement of the Chief Financial Officer on the robustness of budgets and adequacy of reserves (appendix N).

2.2. That Cabinet also note that the following amounts for the year 2025/26 have been set in accordance with regulations made under Sections 31A and 31B of the Local Government Finance Act 1992:

	100% TAX BASE	99.40% TAX BASE
Welwyn Garden City	18,089.9	17,981.3
Hatfield	12,726.7	12,650.3
Welwyn	4,823.4	4,794.5
Ayot St Lawrence	68.3	67.9
Ayot St Peter	114.2	113.5
North Mymms	4,496.3	4,469.3
Essendon	436.9	434.3
Northaw & Cuffley	3,139.3	3,120.5
Woolmer Green	622.5	618.8
Total	44,517.5	44,250.4

2.3. That Cabinet approve the following budget proposals and note that any comments from Overview and Scrutiny Committee will be returned to Special Cabinet on 21 January 2025 for consideration, before final recommendations are made to Council:

2.4. General Fund

2.4.1. The proposed General Fund Budget as summarised in Appendix A, and detailed in appendix B.

2.4.2. The inclusion of the savings and growth proposals into the budget as detailed in appendices C and D.

2.4.3. The fees and charges which have been incorporated into the budget proposals, as set out in appendix E, including a summary of recommendations where fees have not increased in line with our fees and charges policy.

2.4.4. The increase in the Council's Band D Tax of £7.11 (2.99%), taking the average Band D Tax to £244.71 for 2025/26.

2.4.5. That the Special Expenses Scheme as set out in section 3.5 continue into 2025/26, and the Special Expenses detailed in Appendix M be approved for inclusion in the Council Tax for 2025/26.

2.4.6. That delegations be given to the Executive Member for Planning, in consultation with the Executive Director (Place) and Executive Director (Finance and Transformation) to change Planning Fees once the outcome of the Governments consultations on Householder Application Fees is known.

2.5. Housing Revenue Account (HRA)

2.5.1. That dwelling rents are increased by 2.7% in accordance with Government legislation, resulting in an average rent of £134.88 per week.

2.5.2. To continue the policy of charging formula rent when vacant properties are re-let.

2.5.3. The Housing Revenue Account budget as shown in appendix F.

2.5.4. The fees and charges which have been incorporated into the budget proposals, as set out in appendix H.

2.5.5. The Medium-Term Financial Strategy (MTFS) to maintain HRA working balances to a minimum of 5% of rental income.

2.6. Capital Programme

2.6.1. The Capital Programme for 2025/26 to 2029/30 as set out in Appendix I.

2.6.2. The Capital Financing for the Capital Programme, for 2025/26 to 2029/30 as set out in Appendix J, and note the forecast capital balances in Appendix K.

2.7. Medium Term Financial Strategy

2.7.1. The Medium-Term Financial Strategy and Financial Governance Framework, including all annexes, policies, delegations and prudential indicators for 2025/26 – 2027/28 as set out in appendix L.

3. Explanation

3.1. General Fund Revenue Account

3.1.1. This budget is being set in uncertain times. For a number of previous years the Government had announced a longer-term settlement, but for 2021/22 to 2025/26 they have announced a single year settlement. All of the funding streams announced have only been committed to for one year.

3.1.2. It is worth noting however, that the government has made a clear commitment to providing a multi-year settlement from 2026/27, and has already started consultation on funding reform, including business rates reset for 2026/27, a review of the funding formula and transitional arrangements for any impacts to councils.

3.1.3. These short-term decisions continue to add to the uncertainties for the council in future years and adds further weight to the need for longer term decision making, but a clearer position should be available from next year enabling more robust medium term planning.

- 3.1.4. The Council continues to see uncertainties and reductions in the grant income with this years settlement being flat in cash term, and funding for services is increasingly being derived from local funding (i.e. Council Tax, Business Rates and charges for services); at the same time local demand on Council services has increased.
- 3.1.5. The requirement to set a balanced budget demands a stringent process to deliver efficiencies, preserve as far as possible the quality of front-line services, and retain the ability to generate income and to recognise the increasing demand on key services.
- 3.1.6. The proposed net cost of services budget for 2025/26 totals £16.107m which is £1.514m (10.4%) higher than the 2024/25 original budget of £14.593m. The movement between years is summarised in the following table.

	£'000
Original Budget	14,593
Net cost of one off items	41
Add: Ongoing growth	2,043
Less: Efficiencies	(1,828)
Add: Inflation and other changes	1,381
Less: Recharge to HRA / Accounting adjustments	(123)
Proposed Budget	16,107

- 3.1.7. A breakdown of savings and growth are included in appendices C and D, and are also detailed in the reconciliation of controllable expenditure in the Director/Assistant Director summaries in appendix B.
- 3.1.8. Whilst budget proposals are firm for the net cost of services, the Council awaits confirmation on a number of areas that may impact on the overall position:
- At the time of writing, the council awaits confirmation the final settlement confirmation for 2025/26, which is expected to be announced in February.
 - Parish Precept proposals, although these changes will have a net nil impact on the summary shown in appendix A.
 - The team are consulting with town and parish councils on the draft special expenses.
 - The Business Rates Return (the 'NNDR1') is completed in January in line with Government deadlines, at this stage the collection fund deficit has not been included for business rates. Any deficit will be funded through the Business Rates Reserve.
 - The government has not yet confirmed the National Insurance Grant, and this is expected with the final settlement in February.

Funding Settlement

- 3.1.9. Following election, the Government announced that it would be providing a one-year settlement for Councils followed by a multi-year settlement from 2026/27. Consultation has already commenced on Local Government funding reform.
- 3.1.10. The provisional settlement was announced on 18 December 2024. The key points to note are:

- A further year of the removal of negative Revenue Support Grant for 2025/26 – The Government have continued to fund this from the central share of retained business rates, rather than reducing council funding. If this does get implemented in future years, it would equate to a reduction in funding of around £400k.
- The Funding Guarantee Grant had been extended for one year into 2024/25, to the value of £925k, but this grant has now ended.
- The Services Grant which was introduced two years ago, had been continued for one year into 2024/25 worth £18k, but has now ended.
- New Homes Bonus Grant - the scheme will continue for another year and the 2025/26 allocation is £224k. As in the previous two years there is no legacy payment and therefore the value received is reduced.
- Council Tax referendum limit for Shire Districts has been increased to 3% (previously 2%) or £5, whichever is greater.
- A new grant, aimed to ensure councils core spending power is not lower than 2024/25 has been provided, to the value of £574.
- The domestic abuse grant has now been rolled into core spending power, to the value of £39k.
- A National Insurance grant will be paid to the council, but the value is not yet known. Estimates are in the region of £100k.

3.1.11. Although the Government has set a baseline level of income for Business Rates, the amount of funding received will depend on the actual amount billed for Business Rates which will be influenced by other factors including the collection rate, business growth across the District and the provision for successful appeals.

3.1.12. The business rates revaluation took place in 2023, and the government has put measures in place on a 'no worse off' principal, so authorities that see a reduction in rateable value across their area, are not impacted. However, due to the average level of valuations increases in the area, compared to nationally, we are at substantially greater risk of losses on appeals, which are not factored into the "no worse off" principals.

New Homes Bonus

3.1.13. The Council will receive £0.224m New Homes Bonus grant in 2025/26 and all of the income will be used to support the base budget.

3.1.14. The government is proposing to continue to incentivise councils for enabling housing growth in their areas, but it will be a revised scheme. A small estimate of £100k has been assumed for future years, until further clarification is received.

Other Grants

3.1.15. In addition to the core funding, three additional grants have been confirmed.

3.1.16. The government has announced a new grant for Extended Producer Responsibilities. This is in effect a share of the levies on businesses collected nationally, for the cost of recycling.

- 3.1.17. There are still many unknowns in relation to this grant, including how it may impact on the recycling credits we receive, how it might impact on the income generated from recyclate sales, transport subsidy received and the costs of new burdens (eg flat recycling, food waste at flats and soft plastics). By way of example the council currently receives over £700k of income in relation to subsidies and sales.
- 3.1.18. Until a firmer position on these are known, this grant has been moved into the grants and contributions reserve, and delegations are in place to draw this down once the position is better understood.
- 3.1.19. Another grant announced, is the continuation of the UK Shared Prosperity Fund for one year. The budget includes around £100k of expenditure in relation to this fund, with the balance being moved to the Grants Earmarked Reserve for use during 2025/26.
- 3.1.20. The final grant to highlight to members is the homelessness grant allocation. Some of these funds have been allocated to services to continue with existing staffing levels to support the homeless demand.
- 3.1.21. The balance has been placed into the grants and contributions earmarked reserve, and a report will be presented to Cabinet on proposals for spend. Delegations are in place to ensure the funds can be drawn down from this reserve once Cabinet have proposals for allocations of funds. These grants may help support the council to reduce its reliance on general reserves slightly for 2025/26 if there is capacity to utilise these grants towards the benefits subsidy losses.

Collection Fund

- 3.1.22. The Council's Council Tax requirement for 2025/26 is calculated as £10.829m (exclusive of parish precepts). The taxbase for 2025/26 is 44,250.4.
- 3.1.23. The income due from Council Tax goes into the Collection Fund. Throughout the year the actual number of properties (as well as allowances for exemptions, discounts or appeals) inevitably varies from the figure estimated at the start of the year. This leads to a change in the amount of Council Tax due, and therefore a surplus or deficit on the Collection Fund.
- 3.1.24. For 2024/25 there is a forecast deficit position on the council tax element of the Collection Fund. This deficit on the collection fund is shared between the Major Preceptors, i.e. the County, the Police Authority and the Borough, in proportion to their precepts for the year.
- 3.1.25. The proportion of the deficit that each of the Major Preceptors will contribute to the Collection Fund when calculating the Council Tax is as follows:

Welwyn Hatfield Borough Council	£18,921
Hertfordshire County Council	£110,699
Hertfordshire Police & Crime Commissioner	£16,483
Total Deficit	£146,102

- 3.1.26. The business rates deficit is calculated at the end of January based on the Governments NNDR1 return. Once calculated, the budget will be amended before presentation to Special Cabinet in late January 2025. This deficit will be taken from the business rates earmarked reserve to fund the final year of the spreading adjustment.

- 3.1.27. The Localism Act 2011 abolished Council Tax capping in England and instead allows local residents to reverse 'excessive' Council Tax increases by means of referendum.
- 3.1.28. The Government has set the 2025/26 referendum threshold for district Council's at the higher of £5 or 3%. It should be noted that this limit is lower than inflation, so whilst the council is facing increasing inflationary pressure on contractual costs, it has limited ability to raise council tax by equivalent percentages, adding pressure to the budget.
- 3.1.29. The proposed increase of 2.99% for Welwyn Hatfield in 2025/26 is therefore within the threshold.

Budget Assumptions

- 3.1.30. The 2024/25 budget proposals include the following key assumptions:

Employee Costs	3.0% general pay inflation. Actual increases will depend on national pay negotiations 19.5% of employer pay as contribution to the pension fund 3.5% Vacancy factor
Contractual Inflation	Inflation has been included in line with agreed contractual indices, most generally CPI with some variation to this for certain contracts.
Utilities	Inflation has been included at around 5%, after reductions to the overall budgets to reflect reductions in pricing since the end of 2023
Fees and Charges	See appendix E (cover sheet outlines principles and policy decisions where the proposals are to move away from the general approach)
Council Tax	2.99% increase

Reserves

- 3.1.31. It is important that the Council maintains a reasonable level of reserves to cushion against unanticipated budget pressures. The Council holds two types of reserve:
- Working balances, which are required as a contingency against unforeseen events, and to ensure that the Council has sufficient funds available to meet its cash flow requirements. The Local Government Act 2003 requires the Section 151 Officer to report on the adequacy of financial reserves when setting the General Fund budget requirement for the year.
 - Earmarked reserves, which are funds approved by Members to finance specific items of future expenditure. The Council's Financial Regulations dictate that Earmarked Reserves can be created only with Member approval, and that all subsequent transfers to and from those reserves also require Member approval.
- 3.1.32. The Council's MTFs recommends a minimum working balance of £3.9m. This budget proposal leaves a balance of an estimated £5.6m in working balances, above the requirements of the MTFs.
- 3.1.33. A reserves strategy to make use of some of these reserves over the medium term, in order to smooth the impact of the forecast substantial funding reductions, is included in the Medium-Term Financial Strategy.

3.1.34. The Council's Section 151 Officer has reviewed the reserve position and advises that the current anticipated balances, together with the Council's plans for addressing the on-going and increasing budget gap, are adequate to ensure continued financial sustainability and a protection against unforeseen events (appendix N).

3.1.35. Appendix A2 shows a summary of the earmarked reserves held along with the forecast use and balances for each reserve. The explanation for holding these reserves is shown in the following table:

Earmarked Reserve	Purpose of Reserve
Strategic Initiatives	For use of one-off specific projects and fixed term growth directly delivering corporate objectives.
Transformation	For use on transformation and invest to save projects.
Business Rates Retention	To manage volatility in Business Rates income and changes to the Business Rates funding.
Pensions	This reserve is utilised to help mitigate the impact of additional costs arising in the triennial review cycle
Commitments	These reserves are set aside for committed work from previous years which have not yet been finalised
Grants and Contributions	These reserves set aside grants received for specific purposes which will fund future expenditure
Covid-19 Response	To support the council with meeting the financial impacts of the covid-19 pandemic
Youth Services	To fund youth diversionary services in order to reduce anti-social behaviour
Climate Change	To support the council's climate change strategy and action plan.
Housing Conditions Survey	To smooth the impact of the cost associated with undertaking a Private Sector Housing Conditions Survey every five years
Local Plan	To support with the costs associated with the adoption of a Local Plan
Buildings Reserve	To support the response to any urgent or health and safety work required to the council's buildings
Disability Access	To support businesses and the council on disabled access in the borough.

3.2. Housing Revenue Account Budgets

3.2.1. The budget and 30-year forecasts have been prepared on the basis of the following high level principles, as detailed in the Council's 30 Year HRA business plan:

- The Council will continue to maintain existing stock to at least decent homes standard.
- The Council will aim to maintain stock levels at around 9,000 dwellings.
- The Council will continue with the Affordable Housing Programme, to fully make use of the retained right to buy receipts available to it.

- The Council will continue to take a balanced approach to reducing its level of Housing debt, whilst ensuring some flexibility is maintained for any future legislative or policy changes.

3.2.2. The budget proposal for 2025/26 is a small surplus on the HRA of £0.02m, with working balances forecast at £3.298m at the end of 2025/26. The closing position on the working balances equates to 5% of rental turnover and is within the range of 5%-15% considered to be best practice.

3.2.3. Key changes to the budget are set out in Appendix G.

3.2.4. The Council's current plans for the HRA, and forecast borrowing, are affordable in the medium to longer term. It should be noted that with higher interest rates, and increased demands on the HRA, the borrowing has now been pushed out to year 33. It is recommended that there be a focus on efficiencies in the HRA over the coming year to bring the borrowing back within 30 years where possible.

3.2.5. It should be noted that the government has reduced right to buy discounts back to pre-2012 levels when self-financing was introduced. This is expected to have a large impact on the number of right to buys actioned, which will reduce the level of receipts the council will have in future to fund new developments.

Rent Setting

3.2.6. On the 4th October 2017, the Government confirmed its intention to end the rent reduction policy after the fourth year, by stating that "increases to social housing rents will be limited to the Consumer Price Index (CPI) plus 1% for 5 years from 2020".

3.2.7. In November 2022, the Chancellor announced a rent cap of 7% on social rents to protect tenants from exceptionally high increases.

3.2.8. Since then, the government has returned to the standard rent policy of CPI+1%, which for 2025/26 equates to 2.7%.

3.2.9. The introduction of the rent reduction policy, saw not only a reduction in the income for the HRA, but also meant an end to rent convergence. This means that neighbouring tenants, with identical properties, could be paying different rent levels. The legislation did not allow the Council to make changes to current tenancies in order to continue with convergence.

3.2.10. The Council may however, change rent levels on when a property becomes vacant, and re-let these at the target rent level. In order for the Council to maximise the income from its assets, and to continue to work towards a fair approach for tenants, it is recommended that the Council continue with the policy to move to formula rent when vacant properties are re-let.

Universal Credit

3.2.11. On 6 December 2017, Universal Credit was rolled out in the Borough for new single claimants, working age claimants with less than three children, and current claimants in these categories will be migrated where there is a change of circumstances.

3.2.12. Based on feedback from other Local Authorities, there is evidence that the Council may see an increase in current rent arrears levels. It is expected that this initial increase will

be followed by a plateau in arrears levels, creating a new baseline for the rent arrears performance.

- 3.2.13. An exercise was undertaken before the start of 2019/20 to review the provision for bad debts budget in the HRA in light of these changes. Monitoring during over the last few years has not highlighted any need to further change these budgets.
- 3.2.14. There has been a very slight rise in rent arrears for those on Universal Credit during 2024/25. This will be closely monitored during 2025/26.

30 Year HRA Business Plan

- 3.2.15. Key assumptions used in the 2025/26 budget, and being incorporated into the business plan are presented in the following table:

Budget	Assumptions
Pay award	3% for 2025/26
Pensions and NI	Current rates included, assumes increases in line with the general fund assumptions
Rents	CPI + 1%
CPI	2.0% 2025/26
Working Balance	Minimum 5% of turnover
Major Repairs Reserve	Fully utilised each year to reduce borrowing requirement and avoid additional borrowing costs
Right to Buy	50 for 2025/26, reducing to 10 per year afterwards
Affordable Housing Programme	Continuation of the Council's existing programme and one for one replacement of units disposed though right to buy. 40% application of receipts to fund capital expenditure on average (each scheme will be assessed individually based upon scheme viability).

3.3. Capital Programme

- 3.3.1. The Capital Programme has been structured to enable delivery of the Council's Business Plan and the HRA Business Plan over the medium to long term. The Programme includes all of the capital schemes within both the General Fund and the Housing Revenue for 2025/26 to 2029/30, and is detailed in appendix I. The financing of the programme is shown in appendix J. A forecast of the Council's Capital Reserves and Grant Balances is included in appendix K.
- 3.3.2. The Capital Programme continues to deliver the council's ambition to regeneration our town centres, improvement in our housing stocks as well as the affordable housing programme.
- 3.3.3. The Council complies with the Prudential Code for controlling Local Government Capital Finance, and the Budget for 2025/26 has been prepared in the context of these plans and controls. The key objectives of the Code are to ensure that:
- Capital Investment Plans are affordable, prudent, and sustainable;
 - All external borrowings and other long-term liabilities are within prudent and sustainable levels;
 - Treasury Management decisions are taken in accordance with good practice and

- in a manner that supports prudence, affordability and sustainability; and,
- The Council is accountable for its decisions.

3.4. Medium Term Financial Strategy

- 3.4.1. The Medium-Term Financial Strategy (MTFS) and Financial Governance Framework, detailed in appendix L, sets out the Council's strategy for maintaining financial sustainability and a commitment to provide the best possible value for money for the community. It also provides a framework for the Council to plan and manage its resources over the current Comprehensive Spending Review period in order to meet the Council's overall corporate objectives.
- 3.4.2. The Council is currently in a good overall financial position with general fund revenue reserves (non earmarked) estimated at £6.5m at the start of 2025/26 and a housing revenue account (HRA) balance of £3.2m. The council has been able to meet the initial unsupported impacts of the pandemic from reserves and additional grant receipts, and this is a direct result of previously robust financial management and a prolonged period of achieving efficiencies to balance the budget as government funding has reduced.
- 3.4.3. However, like other local authorities, the Council is facing further severe financial constraints as central government grants have reduced. At the same time the demand on some of the Council's services continue to grow and further responsibilities will be transferred from central government.
- 3.4.4. Forecasts suggest the Council, even with a planned use of reserves, is required to find a further £1.6m of savings on the general fund by 2026/27 in order to live within its means and maintain a reasonable cushion in reserves. This is a significant challenge and whilst the focus remains on safeguarding services it may not be possible to find efficiencies of this magnitude and guarantee no impact upon frontline services.
- 3.4.5. The MTFS has been written at a time uncertainty in local government funding. In particular, the Council's forecasts are dependent upon the outcome of the local government funding reforms, transition grant and business rates reset. Forecasting the Council's likely level of income over the next four years has required a large degree of judgement and estimation.
- 3.4.6. The Government has also announced further proposed changes to the New Homes Bonus scheme and there is work continuing on the fundamental review of the Local Government funding regime.
- 3.4.7. There remain a number of uncertainties and risks to the Council's finances in the medium term, the details of which are contained within this strategy. The Council will continue to experience pressure on services arising from demographic and government policy changes and continued high expectations of service delivery.
- 3.4.8. The capital forecasts and strategies contained within the MTFS, give a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability
- 3.4.9. In accordance with the CIPFA Treasury Management in the Public Services: Code of Practice 2021 and DLUHC guidance on local authority investments, the Council is required to have a Treasury Management Strategy, a copy of the 2024/25 strategy is contained within the MTFS and Financial Governance Framework.

- 3.4.10. Limits on longer term investments are proposed to be reduced, in line with the Council's forecast of reducing cash balances due to an ambitious capital programme use of both internal and external borrowing.
- 3.4.11. The Strategy takes into account all of the Council's capital and revenue forecasts, and reserve balances as set out in this report. It seeks to protect the balances held by the Council whilst generating a return, minimise borrowing costs where possible, and determines the borrowing and lending strategies.

3.5. Special Expenses

- 3.5.1 In 1994/95, the Council, in agreement with Town and Parish Councils, introduced a scheme of Special Expenses, whereby some of the expenses of the Council, are charged specially to certain parts of the Borough. These areas of expenditure include open spaces, playing fields, community centres, allotments and public conveniences.
- 3.5.2 The calculation takes the cost of providing these items of expenditure and apportions the costs to the specific areas where the expenditure is incurred.
- 3.5.3 The recommendation is to continue with this scheme, and the methodology previously agreed for the calculation of the Special Expenses.
- 3.5.4 The proposed amount included in the budget for special expenses is £662,653. Details of this expenditure, and the draft apportionment to the specific areas, which is currently out for consultation with town and parish councils, is included in appendix M.

3.6. Consultation

- 3.6.1 The Council undertook a community survey over the summer in 2023, to consider the communities views on our priorities for the next few years. As part of this we also sought views from the community on our budget.
- 3.6.2 The community clearly stated they felt we should be undertaking more lobbying of the Government for funding, and in response to this the Cabinet wrote to lobby the Government in advance of the autumn statement 2024. A letter was also written during 2024.
- 3.6.3 Feedback on fees and charges continues to be taken into account when setting our general approach to increases.
- 3.6.4 The community also strongly felt we should be using our reserves to help balance the budget. Reserves can only be used once, so are not a sustainable way to balance the budget. However, our reserves are in excess of our minimum need, so a strategy has again been include in the MTFS to make use of some reserves to smooth our savings targets over the coming years, which in turn will spread the impacts on services and on fees and charges increased over that period.

4. Financial Implications

- 4.1. Financial implications are contained in the recommendations and explanations to this report.

5. Link to Corporate Priorities

- 5.1. The Council's budget proposals directly support all of the Council's Corporate Priorities.

6. Legal Implication(s)

- 6.1. The Council is required by the Local Government Finance Act 1992 to make estimates of gross revenue expenditure and anticipated income, leading to a calculation of a budget requirement and the setting of an overall budget and Council Tax. The amount of the budget requirement must be sufficient to meet the Council's legal and financial obligations, ensure the proper discharge of its statutory duties, and lead to a balanced budget. The Council should be satisfied that the proposals put forward are a reasonably prudent use of resources in both the short and long term, and that the interests of both Council Tax payers and ratepayers on the one hand and the users of Council services on the other are both taken into account.
- 6.2. Sub-section (1) provides that authorities may "...make such reasonable charges.... as they may determine". This section should be considered with regard to section 76 of the Local Government and Housing Act 1989. This act put a duty on local housing authorities to prevent a debit balance arising in their HRA and also imposed ring-fence restrictions on the use of the account. It is not possible for a local housing authority to subsidise rents from its general fund, or use HRA resources for non-specified activities.
- 6.3. The MTFS sets out the framework for setting future budgets and levels of Council Tax. Members are reminded that Council must take into account the advice of the Head of Resources (Chief Finance Officer) on the robustness of future budget proposals and the adequacy of the proposals for reserves. The Council has a legal duty to set a lawfully balanced budget.
- 6.4. The MTFS sets out how the Council will fulfil its Best Value Duty to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. In doing so the MTFS also acknowledges the Duty to Consult representatives of a wide range of local persons.
- 6.5. The Treasury Management Strategy and prudential indicators have been produced in line with the Local Government Act 2003, and with regards to Section 151 of the Local Government Act 1972 which states that "every local authority shall make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has responsibility for the administration of those affairs."
- 6.6. Section 25 of the Local Government Act 2003 requires the Chief Financial Officer to make a formal report to the Council on the robustness of the budget and the adequacy of reserves (Appendix N).

7. Security & Terrorism Implication(s)

- 7.1. There are no implications for security and terrorism arising from this report.

8. Procurement Implication(s)

- 8.1. There are no direct procurement implications arising from this report. Any procurement implications associated with specific budget proposals will be considered as part of the implementation of those proposals.

9. Climate Change Implication(s)

- 9.1. The budget includes retention of the balance of the Climate Change earmarked reserve which will help the Council to continue to deliver strategic climate change actions.

10. Human Resources Implication(s)

- 10.1. There are no direct Human Resources arising from this report. Any human resources implications associated with specific budget proposals will be considered as part of the implementation of those proposals.

11. Communication and Engagement Implication(s)

- 11.1. A press release is being prepared and will be published alongside the budget. A communications plan is also in place to raise awareness on the councils budget, and for communicating fees and charges increases.

12. Risk Management Implications

- 12.1. The budget is an important part of the Council's risk management process. There are always considerable risks to the council's short and medium-term budget strategies including inflation, changes in the national economy, expenditure exceeding budgets, operational pressures on existing budgets, reductions in grant and legislative changes that require new spend. The budget setting process includes the recognition of these risks in determining the 2025/26 budget and relevant risk provisions are set out in the body of the report.
- 12.2. A working balance is maintained for both revenue accounts to cushion against known and unknown financial risks. Risk management in the financial context is set out in the Medium-Term Financial Strategy set out in appendix L.

13. Equality and Diversity

- 13.1. Any equality and diversity implications associated with specific budget proposals will be considered as part of the implementation of those proposals, and equalities assessments undertaken as appropriate.

Name of author	Richard Baker
Title	Executive Director (Finance and Transformation)
Date	20 December 2024

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Description	Original Budget 2024/25	Original Budget 2025/26	Variance
	£ '000	£ '000	£ '000
Customer Service and Transformation	1,183	1,634	451
Finance	5,430	6,953	1,523
ICT and Digital	1,792	2,037	245
Legal and Governance	2,280	2,145	(135)
Budgets controlled by the Director	1,168	1,255	87
Executive Director (Finance and Transformation)	11,853	14,023	2,171
Leisure, Community and Cultural Services	2,838	1,910	(928)
Planning	1,069	854	(215)
Regeneration and Economic Development	(3,108)	(3,363)	(254)
Budgets controlled by the Director	442	459	17
Executive Director (Place)	1,241	(139)	(1,380)
Homes	483	496	13
Public Realm	6,525	7,434	908
Budgets controlled by the Director	127	361	234
Executive Director (Resident and Climate Change)	7,135	8,290	1,155
Senior Leadership Team	509	463	(46)
Net Controllable Income and Expenditure	20,737	22,637	1,900
Net Recharge to the Housing Revenue Account	(6,145)	(6,530)	(385)
Net Cost of Services	14,593	16,107	1,515
Income from Council Tax	(12,642)	(13,088)	(446)
Plus/Less Council Tax collection fund deficit/(surplus)	388	19	(369)
Business Rates Income	(4,069)	(4,467)	(398)
Plus/Less Rates collection fund deficit/(surplus) (Estimate)	1,705	1,127	(578)
New Homes Grant	(165)	(224)	(59)
Services Grant and Other Government Grants	(1,095)	(613)	482
Homelessness, UKSPT and EPR Grants	0	(2,731)	(2,731)
National Insurance Grant (Estimate)	0	(100)	(100)
Interest & Investment Income	(450)	(350)	100
Capital Financing Costs	1,210	1,305	95
Borrowing Interest Costs	1,026	627	(399)
Parish Precepts (Estimate)	2,217	2,259	42
Net Total before movements in reserves	2,718	(128)	(2,845)
Contribution (from) / to Earmarked Reserves - Other	(615)	(668)	(53)
Contribution (from) / to Earmarked Reserves - Grants	0	2,731	
Contribution (from) / to Earmarked Reserves - Collection Fund	(2,093)	(1,127)	966
Contribution from / (to) GF balances	10	808	(1,932)

Key of variance column = (Decrease in expenditure/increase in income), Increase in expenditure/reduction in income

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General Fund Earmarked Reserves summary

Appendix A2

Reserve	Balance at 1 April 2025	Budgeted Movement	Balance 31 March 2026	Budgeted Movement	Balance 31 March 2027	Budgeted Movement	Balance 31 March 2028	Budgeted Movement	Balance 31 March 2029
	£'000	£'000	£'000						
Earmarked Reserves									
Strategic Initiatives Reserve	1,377	(230)	1,147	(110)	1,037	(10)	1,027		1,027
Business Rates Retention Reserve	3,061	(1,127)	1,934	(1,934)	0		0		0
Pensions Reserve	401	(401)	0		0		0		0
Transformation Reserve	988		988		988		988		988
Commitment Reserves	185	(27)	158	(27)	131	13	144	13	157
Grants and Contributions Reserve*	2,657	2,731	5,388		5,388		5,388		5,388
Local Plan Reserve (Other reserves)	453		453		453		453		453
Climate Change Reserve (Other reserves)	114	(10)	104	(10)	94		94		94
Civic Buildings Reserve (Other reserves)	301		301		301		301		301
Disability Access Reserve	82		82		82		82		82
Other Reserves	65		65		65		65		65
Total Earmarked Reserves	9,684	936	10,620	(2,081)	8,539	3	8,542	13	8,555
General Fund Working Balance	6,460	(808)	5,652	(1,600)	4,052	(800)	3,252	(300)	2,952
Total Reserves	16,144	128	16,272	(3,681)	12,591	(797)	11,794	(287)	11,507

* It is anticipated the full £2.731m will be utilised in 2025/26 following recommendation of use to Cabinet (Homelessness grant, EPR Grant and UKSPF)

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Customer Service and Transformation

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	1,644	1,766	122
Premises Related	358	263	(95)
Transport Related	4	3	(1)
Supplies and Services	219	265	47
Third Party Payments	319	317	(2)
Transfer Payments	0	0	0
Income	(1,362)	(981)	380
Controllable Costs	1,183	1,634	451

Analysis of Controllable Costs		£'000
Original Budget 2024/25		1,183
Growth:		
Review of Crematorium business plan		385
Efficiencies:		
Service reviews		(30)
Survey software		(6)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		142
Virement to centralise General Fund Building Maintenance		(41)
Virement - Web		(94)
Virement - Digital		57
Budget moved for one member of staff, recharged to HRA		47
Other small changes		(10)
Original Budget 2025/26		1,634

Finance

Description	Original Budget 2024/25	Original Budget 2025/26	Movement
	£ '000	£ '000	£ '000
Employees	2,602	2,748	145
Premises Related	432	505	72
Transport Related	6	6	0
Supplies and Services	437	511	74
Third Party Payments	2,419	2,466	47
Transfer Payments	27,908	29,138	1,230
Income	(28,374)	(28,420)	(46)
Controllable Costs	5,430	6,953	1,523

Analysis of Controllable Costs		£'000
Original Budget 2024/25		5,430
Growth:		
Benefits subsidy		1,260
NI Provision in contracts		100
Increased Insurance costs (mostly recharges to HRA)		100
Finance General Ledger upgrade		40
External Audit Fees		20
Efficiencies:		
Summons Fees and overpayments		(95)
Revenues and Benefits Contract Review		(68)
Review of expenditure on bank and card charges		(15)
Inflation and Other Changes:		
General inflation (Contracts, Supplies & Services)		36
Salaries inflation, NI increases and turnover		145
Original Budget 2025/26		6,953

ICT and Digital

Description	Original Budget 2024/25	Original Budget 2025/26	Movement
	£ '000	£ '000	£ '000
Employees	544	735	190
Premises Related	0	0	0
Transport Related	0	0	0
Supplies and Services	952	1,021	69
Third Party Payments	295	280	(15)
Transfer Payments	0	0	0
Income	0	0	0
Controllable Costs	1,792	2,037	245

Analysis of Controllable Costs		£'000
Original Budget 2024/25		1,792
Efficiencies:		
Contract savings		(15)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		39
General inflation (Contracts, Supplies & Services)		69
Virement - Web		94
Virement - GIS		57
Other small changes		0
Original Budget 2025/26		2,037

Legal and Governance

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	1,475	1,454	(21)
Premises Related	12	12	(1)
Transport Related	12	10	(2)
Supplies and Services	754	794	40
Third Party Payments	92	79	(13)
Transfer Payments	0	0	0
Income	(66)	(204)	(138)
Controllable Costs	2,280	2,145	(135)

Analysis of Controllable Costs		£'000
Original Budget 2024/25		2,280
One off items		
HCC funding for County Elections		(139)
Inflation and Other Changes:		
Virement - Digital		(57)
Salaries inflation, NI increases and turnover		36
General inflation (Contracts, Supplies & Services)		40
Other small changes		(15)
Original Budget 2025/26		2,145

Budgets controlled by Executive Director (Finance and Transformation)

Description	Original Budget 2024/25	Original Budget 2025/26	Movement
	£ '000	£ '000	£ '000
Employees	1,102	1,194	92
Premises Related	0	0	0
Transport Related	0	0	(0)
Supplies and Services	10	5	(5)
Third Party Payments	56	56	(0)
Transfer Payments	0	0	0
Income	0	0	0
Controllable Costs	1,168	1,255	87

Analysis of Controllable Costs		£'000
Original Budget 2024/25		1,168
Efficiencies:		
Budget reset - minor budget reductions		(14)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		92
Other small changes		9
Original Budget 2025/26		1,255

Leisure, Community and Cultural Services

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	2,388	2,280	(108)
Premises Related	1,487	1,088	(399)
Transport Related	1	1	(0)
Supplies and Services	1,149	1,018	(131)
Third Party Payments	314	307	(7)
Transfer Payments	0	0	0
Income	(2,500)	(2,783)	(283)
Controllable Costs	2,838	1,910	(928)

Analysis of Controllable Costs		£'000
Original Budget 2024/25		2,838
One off items:		
UKSPF Funding		(20)
Efficiencies:		
Budget reset		(83)
Community Lottery income		(5)
Reduction in Utilities budgets		(258)
Reduction in events budgets		(10)
Homelessness Prevention Grant Income		(301)
Service reviews		(227)
Inflation and Other Changes:		
Virements - Maintenance		(167)
Salaries inflation, NI increases and turnover		119
General inflation (Contracts, Supplies & Services)		24
Original Budget 2025/26		1,910

Planning

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	1,731	1,693	(39)
Premises Related	2	2	0
Transport Related	2	1	(1)
Supplies and Services	255	265	9
Third Party Payments	56	62	6
Transfer Payments	0	0	0
Income	(977)	(1,168)	(191)
Controllable Costs	1,069	854	(215)

Analysis of Controllable Costs		£'000
Original Budget 2024/25		1,069
Efficiencies:		
Increased planning fees - householder applications		(141)
Increased planning income - increase in applications received		(50)
Service review		(43)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		61
Virement - GIS		(57)
General inflation (Contracts, Supplies & Services)		14
Original Budget 2025/26		854

Regeneration and Economic Development

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	1,106	1,191	85
Premises Related	1,451	1,068	(383)
Transport Related	2	3	1
Supplies and Services	408	665	257
Third Party Payments	721	767	46
Transfer Payments	0	0	0
Income	(6,797)	(7,057)	(261)
Controllable Costs	(3,108)	(3,363)	(254)

Analysis of Controllable Costs		£'000
Original Budget 2024/25		(3,108)
One off items:		
ED Strategy and Public Realm Guide		50
UKSPF Funding for above items and events		(80)
Master planning, site review and WGC plan		230
Efficiencies:		
Commercial rents		(153)
Service reviews		(43)
Budget reset - minor budget adjustments		(24)
Reduction Utilities budgets		(77)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		128
Other Inflation on income		(22)
Virement - maintenance		(319)
General inflation (Contracts, Supplies & Services)		46
Other small changes		9
Original Budget 2025/26		(3,363)

Budgets controlled by Executive Director (Place)

Description	Original Budget 2024/25	Original Budget 2025/26	Movement
	£ '000	£ '000	£ '000
Employees	442	459	17
Premises Related	0	0	0
Transport Related	0	0	0
Supplies and Services	0	0	0
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Income	0	0	0
Controllable Costs	442	459	17

Analysis of Controllable Costs		£'000
Original Budget 2024/25		442
		0
Inflation and Other Changes:		0
Salaries inflation and turnover		17
		0
Original Budget 2025/26		459

Homes

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	336	339	2
Premises Related	3	1	(2)
Transport Related	10	10	(1)
Supplies and Services	12	11	(2)
Third Party Payments	123	138	15
Transfer Payments	0	0	0
Income	(2)	(2)	(0)
Controllable Costs	483	496	13

Analysis of Controllable Costs		£'000
Original Budget 2024/25		483
Inflation and Other Changes:		
Salaries inflation and turnover		2
Other Small Variances		11
Original Budget 2025/26		496

Public Realm

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	2,566	2,694	128
Premises Related	1,704	2,208	504
Transport Related	18	32	14
Supplies and Services	256	255	(0)
Third Party Payments	8,269	8,516	247
Transfer Payments	0	0	0
Income	(6,287)	(6,271)	16
Controllable Costs	6,525	7,434	908

Analysis of Controllable Costs		£'000
Original Budget 2024/25		6,525
Hackney Carriages rebaseline of budget		14
HMO licence income rebaseline of budget		25
Reduction of PAL income - rebaseline of budget		14
Newspaper Income - reduction in sales prices		85
Efficiencies:		
Water checks income		(10)
Garden waste fees		(50)
District Enforcement income		(20)
Garage rental fees - £1 increase		(50)
Garage rental fees - review of low value accounts		(20)
Budget reset - minor budget reviews		(19)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		129
General inflation (Contracts, Supplies & Services)		267
Virement - maintenance		527
Other Small Variances		16
Original Budget 2025/26		7,434

Budgets controlled by Executive Director (Resident Services and Climate Change)

Description	Original Budget 2024/25	Original Budget 2025/26	Movement
	£ '000	£ '000	£ '000
Employees	125	361	235
Premises Related	0	0	0
Transport Related	0	0	0
Supplies and Services	0	0	0
Third Party Payments	2	0	(2)
Transfer Payments	0	0	0
Income	0	0	0
Controllable Costs	127	361	234

Analysis of Controllable Costs		£'000
Original Budget 2024/25		127
Inflation and Other Changes:		
Budget moved for employee costs, some recharged to HRA		215
Salaries inflation, NI increases and turnover		21
Other Small Variances		(2)
Original Budget 2025/26		361

Chief Executive and PAs

Description	Original Budget 2024/25 £ '000	Original Budget 2025/26 £ '000	Movement £ '000
Employees	384	348	(36)
Premises Related	0	0	0
Transport Related	1	1	0
Supplies and Services	124	114	(10)
Third Party Payments	0	0	0
Transfer Payments	0	0	0
Income	0	0	0
Controllable Costs	509	463	(46)

Analysis of Controllable Costs		£'000
Original Budget 2024/25		509
Efficiencies:		
Budget reset		(10)
Service Reviews		(49)
Inflation and Other Changes:		
Salaries inflation, NI increases and turnover		13
Original Budget 2025/26		463

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General Fund Savings Summary 2025/26 - 2027/28

Appendix C

Directorate	Title of the proposal	Full Description of the proposal	2025/26 £'000	2026/27 £'000	2027/28 £'000
Finance & Transformation	Service Review	Service reviews	(30)	(30)	(30)
Finance & Transformation	Software Savings	Use of Microsoft Forms instead of Survey Monkey	(6)	(6)	(6)
Executive Director (Finance and Transformation) - Customer Service and Transformation Total			(36)	(36)	(36)
Finance & Transformation	Revenues and Benefits	Following migration of R&B systems, and introduction of a new customer self-service portal, the contract is due to reduce in value. Further savings will be achieved in future years from the previous systems which will expire during 2025.	(68)	(68)	(68)
Finance & Transformation	Summons Fees	Summons Fees and overpayments budgets have been reviewed in line with prior year trends. These budgets have been rebaselined based on previous levels of income, the value of the charges has not been increased.	(95)	(95)	(95)
Finance & Transformation	Bank and card charges	Review of expenditure on bank and card charges	(15)	(15)	(15)
Executive Director (Finance and Transformation) - Finance Total			(178)	(178)	(178)
Finance & Transformation	Corporate telephony and IT contracts	Savings associated with telephony and ICT contracts	(15)	(15)	(15)
Executive Director (Finance and Transformation) - ICT and Digital Total			(15)	(15)	(15)
Finance & Transformation	Local Elections	No Borough elections in 2025. All election costs budgeted will be funded through additional income from Hertfordshire County Council.	(139)	0	0
Executive Director (Finance and Transformation) - Legal & Governance Total			(139)	0	0
Finance & Transformation	Business Rates	Business rates pooling	(300)	(300)	(300)
Finance & Transformation	Baseline reset	A rolling review of baseline budgets has been undertaken again this year. This is where budgets are reassessed based on three year rolling trends.	(14)	(14)	(14)
Executive Director (Finance and Transformation) - Other Total			(314)	(314)	(314)
Place	Rent Increases	Commercial rental increases	(153)	(153)	(153)
Place	UKSPF Funding	Grant funding utilised towards public realm guide, economic development strategy and town centre events	(80)	0	0

General Fund Savings Summary 2025/26 - 2027/28

Appendix C

Directorate	Title of the proposal	Full Description of the proposal	2025/26 £'000	2026/27 £'000	2027/28 £'000
Place	Utilities	Utility prices have fallen further than anticipated when setting the 2024/25 budget. The budgets have been adjusted to reflect this lower pricing. It is worth noting these	(77)	(77)	(77)
Place	Baseline reset	A rolling review of baseline budgets has been undertaken again this year. This is where budgets are reassessed based on three year rolling trends.	(24)	(24)	(24)
Place	Service reviews	Service reviews	(43)	(43)	(43)
Executive Director (Place) - Regeneration and Economic Development Total			(377)	(297)	(297)
Place	Increased householder planning application fee	Planning application fee income - The government has been consulting on increasing householder application fees. The budget assumes these proposals will proceed.	(141)	(141)	(141)
Place	Planning income - increased demand	Planning income - during the pandemic and cost-of living crisis there was a large reduction in planning applications received. Whilst these have not returned to previous levels, an increase has been seen in 2024/25, and the budget will be increased for 2025/26.	(50)	(50)	(50)
Place	Staffing	Service reviews	(43)	(43)	(43)
Executive Director (Place) - Planning Total			(234)	(234)	(234)
Place	Events	The event budgets will be consolidated and utilised in totality. Through this approach a top slicing of the overall pots can be achieved without any impact on the events delivered. External funding and grants will also be explored as opportunities in the coming year.	(10)	(10)	(10)
Place	One off - Grant income	Grant income has been allocated from the homelessness grant award to continue with the additional level of staffing in the team, to meet the increased demands on the service. Assumptions have been made in the MTFs around future grants and baselining this expenditure over time, so only one year of grant is shown in this summary.	(301)	0	0
Place	Service Review	Service reviews	(227)	(227)	(227)
Place	Budget Reset	A rolling review of baseline budgets has been undertaken again this year. This is where budgets are reassessed based on three year rolling trends.	(83)	(83)	(83)

General Fund Savings Summary 2025/26 - 2027/28

Appendix C

Directorate	Title of the proposal	Full Description of the proposal	2025/26 £'000	2026/27 £'000	2027/28 £'000
Place	Utilities	Utility prices have fallen further than anticipated when setting the 2024/25 budget. The budgets have been adjusted to reflect this lower pricing. It is worth noting these budgets have not returned to pre cost-of-living crisis levels.	(258)	(258)	(258)
Place	One off - Grant income	Grant income has been allocated from the UKSPF fund towards the provision of grants to local groups, similar to last year. Only one year of grant is announced, so no assumptions have been made for future years at this time.	(20)	0	0
Executive Director (Place) - Leisure, Community and Cultural Services Total			(899)	(578)	(578)
Resident Services & Climate Change	Public Realm Review	New charge for water checks at private properties	(10)	(10)	(10)
Resident Services & Climate Change	District Enforcement	Increased use of District Enforcement for other services (eg PSPO and abandoned vehicles)	(20)	(20)	(20)
Resident Services & Climate Change	Garden Waste Bin Subscriptions	Increased fee income above that assumed in the MTFs	(50)	(50)	(50)
Resident Services & Climate Change	Garage Rents	Increased fee income of £1 per week.	(50)	(100)	(150)
Resident Services & Climate Change	Garage Rents	Review of low value accounts	(20)	(20)	(20)
Resident Services & Climate Change	Seasonal Bedding	Reduction in some seasonal bedding - replace with perennials	(20)	(20)	(20)
Executive Director (Resident Services & Climate Change) - Public Realm Total			(170)	(220)	(270)
Chief Executive	Budget Reset	A rolling review of baseline budgets has been undertaken again this year. This is where budgets are reassessed based on three year rolling trends.	(10)	(10)	(10)
Chief Executive	Service Review	Service reviews	(49)	(49)	(49)
Chief Executive			(59)	(59)	(59)
Grand Total			(2,421)	(1,931)	(1,981)

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Directorate	Title of the proposal	Full Description of the proposal	2025/26 £'000	2026/27 £'000	2027/28 £'000
Finance & Transformation	Crematorium	Following one year of being open, a full review of the business plan has been undertaken for the crematorium. Whilst in the longer term income levels are expected to be achieved, it is likely the facility will take longer than initially anticipated to reach full operating levels, and the income and expenditure has been amended accordingly.	385	385	385
Executive Director (Finance and Transformation) - Customer Service and Transformation Total			385	385	385
Finance & Transformation	Insurance	The increase here is reflective of the insurance markets at the current time. 70% of this growth relates to the HRA and has been recharged.	100	100	100
Finance & Transformation	External audit	Increase in external audit fees in line with national guidance.	20	20	20
Finance & Transformation	National Insurance	A central provision has been created to manage any contractual national insurance impacts.	100	100	100
Finance & Transformation	Benefits Subsidy	The council has seen a large increase in benefits subsidy losses, associated with both exempt accommodation, and temporary accommodation. A programme and range of project groups have been set up and the growth included in the budget is less than was assumed in the MTFS due to the work done by the teams to mitigate some of these costs. These groups continue to meet to explore further options.	1,260	1,260	1,260
Finance & Transformation	Financial Systems	Finance system (Business World) upgrade and migration to the cloud. This is unavoidable as the software provider will no longer be supporting on-premise solutions.	40	20	20
Executive Director (Finance and Transformation) - Finance Total			1,520	1,500	1,500
Place	Public Realm Design Guide	Hatfield Town Centre Improvements - public realm design guide (UKSPF Funded)	30	0	0

Place	Economic Development Strategy- Phase 2	Economic Development Strategy (UKSPF Funded)	20	0	0
Place	Economic Development	Project costs - Welwyn Garden City - Public Realm (Strategic Initiative Earmarked Reserve Funded)	30	0	0
Place	Review community, leisure and other miscellaneous ownerships	Asset and site review - community, leisure and other miscellaneous ownerships (Strategic Initiative Earmarked Reserve Funded)	20	10	0
Place	Regeneration	Masterplanning of key land holdings (Strategic Initiative Earmarked Reserve Funded)	80	50	10
Place	Regeneration	Welwyn Garden City masterplan, development framework (Strategic Initiative Earmarked Reserve Funded)	100	50	0
Executive Director (Place) - Regeneration and Economic Development Total			280	110	10
Resident Services & Climate Change	Hackney Carriages Review	Hackney Carriages rebaseline of budget	14	14	14
Resident Services & Climate Change	HMO Licences	HMO licence income rebaseline of budget	25	35	35
Resident Services & Climate Change	Herts University Grant	Reduction of PAL income - rebaseline of budget	14	14	14
Resident Services & Climate Change	Newspaper Income	Newspaper Income - reduction in sales prices	85	85	85
Executive Director (Resident Services & Climate Change) - Public Realm Total			139	149	149
Grand Total			1,939	1,759	1,659

This appendix to the budget report, sets out the councils proposed fees and charges for 2025/26. Below is a summary of the approach taken to fees and charges and rationale for these.

Statutory fees and charges

There are a number of fees and charges which are set out in statute, including fixed penalty notices, some licensing fees, some planning fees and environmental permits. Generally these fees remain the same as 2024/25.

An exception to this is with planning fees. Householder applications have been held at current rates although there is a consultation response awaited on increasing these. Delegations have been included in the budget report recommendations to increase these as required following confirmation of the consultation outcome.

General approach to non statutory fees and charges

Due to the high level of inflationary pressure that has been on the council for the past two years, and in line with the Council's fees and charges strategy, all fees and charges have been increased by 2%, unless there is a clear rationale for an alternative approach. Fees and charges are generally rounded, so for smaller fees, the percentage may be higher or lower to ensure a round fee can be maintained.

The following paragraphs set out the rationale for fees and charges that are not in line with the general approach.

Crematorium

A full review of fees and charges for the crematorium has been undertaken. The main service fees have been maintained, following comparison to other facilities throughout Hertfordshire which will support increasing the use of the facilities. Some other fees have been increased above inflation, but these relate to optional items/memorials and licenses.

Legal & Land Charges

The charges levied here have been reviewed in detail. These charges have been increased in line with inflation previously but without a more comprehensive review and a comparison to other areas within the County. Some of the charges are linked to external fees we have to pay, such as fees to Hertfordshire County Council.

Parking Fees

Consideration also has to be given to other car parks within the area, and the different demands on the car parks at different times (for example commuters for weekday parking).

This has meant that some fees and charges, particularly sessions above three hours in town centre location in Welwyn Garden City, have been reduced to remain competitive with private car parks.

Based on these considerations, the proposals include changes on parking ranging between a reduction of 10.2% and an increase of 12.8%

Estates

The fee for freehold reversions has been reduced by 55.9%, due to a change in the way the council processes these applications. These will be handled by the in house team in future rather than externalised, therefore external costs no longer need to be recovered.

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Licensing					
Animal Activities					
Home Dog Boarding/Day Care or Commercial Boarding/Day Care up to ten dogs 1 year:					
On Application	333.00	340.00	-	340.00	2.1%
On Issue	40.00	41.00	-	41.00	2.5%
Home Dog Boarding/Day Care or Commercial Boarding/Day Care up to ten dogs 2 year:					
On Application	333.00	340.00	-	340.00	2.1%
On Issue	94.00	100.00	-	100.00	6.4%
Renewal 1 year - On application	293.00	300.00	-	300.00	2.4%
Renewal 1 year - On issue	45.00	46.00	-	46.00	2.2%
Renewal 2 year - On Application	293.00	300.00	-	300.00	2.4%
Renewal 2 year - On Issue	124.00	126.00	-	126.00	1.6%
Renewal 3 year - On Application	293.00	300.00	-	300.00	2.4%
Renewal 3 year - Issue	150.00	153.00	-	153.00	2.0%
Dog/Cat commercial over ten dogs - 1 Year					
On Application	358.00	365.00	-	365.00	2.0%
On Issue	48.00	50.00	-	50.00	4.2%
Dog/Cat commercial over ten dogs - 2 year					
On Application	358.00	365.00	-	365.00	2.0%
On Issue	112.00	115.00	-	115.00	2.7%
Renewal 1 year - On application	328.00	335.00	-	335.00	2.1%
Renewal 1 year - On issue	40.00	41.00	-	41.00	2.5%
Renewal 2 year - On Application	349.00	356.00	-	356.00	2.0%
Renewal 2 year - On Issue	112.00	115.00	-	115.00	2.7%
Renewal 3 year - On Application	358.00	365.00	-	365.00	2.0%
Renewal 3 year - On Issue	175.00	179.00	-	179.00	2.3%
Arranging boarding/franchise No dogs New and renewal					
On Application	299.00	305.00	-	305.00	2.0%
On Issue	40.00	42.00	-	42.00	5.0%
Variation franchise	63.00	65.00	-	65.00	3.2%
Inspection of new franchisee no licence 1 year					
On Application	281.00	288.00	-	288.00	2.5%
On Issue	21.00	22.00	-	22.00	4.8%
Inspection of new franchisee no licence 2 year					
On Application	281.00	287.00	-	287.00	2.1%
On Issue	52.00	55.00	-	55.00	5.8%
Inspection of new franchisee no licence 3 year					
On Application	274.00	280.00	-	280.00	2.2%
On Issue	99.00	101.00	-	101.00	2.0%
Renewal 1 year - On application	270.00	275.00	-	275.00	1.9%
Renewal 1 year - On issue	21.00	22.00	-	22.00	4.8%
Renewal 2 year - On Application	262.00	268.00	-	268.00	2.3%
Renewal 2 year - On Issue	52.00	53.00	-	53.00	1.9%
Renewal 3 year - On Application	250.00	255.00	-	255.00	2.0%
Renewal 3 year - On Issue	99.00	101.00	-	101.00	2.0%
Dog Breeding New 1 year					
On Application	342.00	350.00	-	350.00	2.3%

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
On Issue	39.00	40.00	-	40.00	2.6%
Dog Breeding New 2 years					
On Application	341.00	350.00	-	350.00	2.6%
On Issue	98.00	100.00	-	100.00	2.0%
Dog Breeding Renewal 1 year					
On Application	316.00	325.00	-	325.00	2.8%
On Issue	39.00	40.00	-	40.00	2.6%
Dog Breeding Renewal 2 year					
On Application	294.00	300.00	-	300.00	2.0%
On Issue	100.00	102.00	-	102.00	2.0%
Dog Breeding Renewal 3 year					
On Application	314.00	320.00	-	320.00	1.9%
On Issue	162.00	165.00	-	165.00	1.9%
Vets fees invoiced at cost					
Selling animals as Pets New 1 year					
On Application	333.00	340.00	-	340.00	2.1%
On Issue	40.00	40.00	-	40.00	0.0%
Selling animals as pets New 2 year					
On Application	330.00	340.00	-	340.00	3.0%
On Issue	117.00	120.00	-	120.00	2.6%
Selling animals as pets					
Renewal 1 year - On application	320.00	328.00	-	328.00	2.5%
Renewal 1 year - On issue	40.00	41.00	-	41.00	2.5%
Renewal 2 year - On Application	322.00	330.00	-	330.00	2.5%
Renewal 2 year - On Issue	105.00	108.00	-	108.00	2.9%
Renewal 3 year - On Application	331.00	340.00	-	340.00	2.7%
Renewal 3 year - On Issue	175.00	179.00	-	179.00	2.3%
Riding Establishments - New 1 Year					
On Application	356.00	365.00	-	365.00	2.5%
On Issue	40.00	41.00	-	41.00	2.5%
Vets fees invoiced at cost					
Riding Establishments - New 2 years					
On Application	358.00	365.00	-	365.00	2.0%
On Issue	125.00	128.00	-	128.00	2.4%
Renewal 1 year - On application	345.00	352.00	-	352.00	2.0%
Renewal 1 year - On issue	125.00	128.00	-	128.00	2.4%
Renewal 2 year - On application	335.00	342.00	-	342.00	2.1%
Renewal 2 year - On issue	113.00	115.00	-	115.00	1.8%
Renewal 3 year - On application	335.00	342.00	-	342.00	2.1%
Renewal 3 year - On issue	179.00	183.00	-	183.00	2.2%
Vets fees invoiced at cost					
Keeping or training animals for exhibition - 3 years					
On Application	322.00	330.00	-	330.00	2.5%
On Issue	40.00	41.00	-	41.00	2.5%
Combination of activities equal to highest fee plus 50% of each additional licensable activity					
Re evaluation of inspection rating	125.00	128.00	-	128.00	2.4%
Re visit- appeals fee applies unless higher rating achieved	125.00	128.00	-	128.00	2.4%
Variation all types except franchises	250.00	255.00	-	255.00	2.0%
Transfer due to death of licensee	25.00	26.00	-	26.00	4.0%
Copy of licence	15.00	16.00	-	16.00	6.7%
Ear Piercing	270.00	275.00	-	275.00	1.9%
Tattooing/Other	338.00	345.00	-	345.00	2.1%

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Change of details on registration certificate	34.00	35.00	-	35.00	2.9%
Dangerous Wild Animals	391.00	400.00	-	400.00	2.3%
Zoos	625.00	638.00	-	638.00	2.1%
Gaming Machine Permits					
Two machines on licensed premises	50.00	50.00	-	50.00	0.0%
Grant	150.00	150.00	-	150.00	0.0%
More than two machines existing	100.00	100.00	-	100.00	0.0%
More than two machines other cases	150.00	150.00	-	150.00	0.0%
More than two machines variation	100.00	100.00	-	100.00	0.0%
More than two machines transferred	25.00	25.00	-	25.00	0.0%
Annual Fees	50.00	50.00	-	50.00	0.0%
Substitute Name	25.00	25.00	-	25.00	0.0%
Copy of Permit	15.00	15.00	-	15.00	0.0%
Club Gaming Permits Club machine permits					
Two machines on licensed premises	50.00	50.00	-	50.00	0.0%
Grant	200.00	200.00	-	200.00	0.0%
Grant (Club premises certificate holder)	100.00	100.00	-	100.00	0.0%
More than two machines variation	100.00	100.00	-	100.00	0.0%
Renewal	200.00	200.00	-	200.00	0.0%
Renewal (Club premises certificate holder)	100.00	100.00	-	100.00	0.0%
Annual Fees	50.00	50.00	-	50.00	0.0%
Substitute Name	25.00	25.00	-	25.00	0.0%
Copy of Permit	15.00	15.00	-	15.00	0.0%
Gambling Premises new application					
New Small Casino	8,000.00	8,000.00	-	8,000.00	0.0%
New Large Casino	10,000.00	10,000.00	-	10,000.00	0.0%
Regional Casino	15,000.00	15,000.00	-	15,000.00	0.0%
Bingo Club	2,200.00	2,200.00	-	2,200.00	0.0%
Betting premises (excluding tracks)	2,000.00	2,000.00	-	2,000.00	0.0%
Tracks	2,500.00	2,500.00	-	2,500.00	0.0%
Family Entertainment Centre	1,600.00	1,600.00	-	1,600.00	0.0%
Adult Gaming Centre	1,600.00	1,600.00	-	1,600.00	0.0%
Gambling Premises annual fee					
New Small Casino	5,000.00	5,000.00	-	5,000.00	0.0%
New Large Casino	10,000.00	10,000.00	-	10,000.00	0.0%
Regional Casino	15,000.00	15,000.00	-	15,000.00	0.0%
Bingo Club	680.00	680.00	-	680.00	0.0%
Betting premises (excluding tracks)	400.00	400.00	-	400.00	0.0%
Tracks	1,000.00	1,000.00	-	1,000.00	0.0%
Family Entertainment Centre	400.00	400.00	-	400.00	0.0%
Adult Gaming Centre	680.00	680.00	-	680.00	0.0%
Gambling Premises application for a provisional statement					
New Small Casino	8,000.00	8,000.00	-	8,000.00	0.0%
New Large Casino	10,000.00	10,000.00	-	10,000.00	0.0%
Regional Casino	15,000.00	15,000.00	-	15,000.00	0.0%
Bingo Club	2,200.00	2,200.00	-	2,200.00	0.0%
Betting premises (excluding tracks)	1,800.00	1,800.00	-	1,800.00	0.0%
Tracks	2,500.00	2,500.00	-	2,500.00	0.0%
Family Entertainment Centre	1,800.00	1,800.00	-	1,800.00	0.0%
Adult Gaming Centre	1,540.00	1,540.00	-	1,540.00	0.0%
Gambling Premises application for transfer					
New Small Casino	1,800.00	1,800.00	-	1,800.00	0.0%
New Large Casino	2,150.00	2,150.00	-	2,150.00	0.0%
Regional Casino	6,500.00	6,500.00	-	6,500.00	0.0%
Bingo Club	950.00	950.00	-	950.00	0.0%
Betting premises (excluding tracks)	950.00	950.00	-	950.00	0.0%
Tracks	950.00	950.00	-	950.00	0.0%
Family Entertainment Centre	660.00	660.00	-	660.00	0.0%
Adult Gaming Centre	800.00	800.00	-	800.00	0.0%
Gambling Premises application to vary					

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
New Small Casino	4,000.00	4,000.00	-	4,000.00	0.0%
New Large Casino	5,000.00	5,000.00	-	5,000.00	0.0%
Regional Casino	7,500.00	7,500.00	-	7,500.00	0.0%
Bingo Club	1,750.00	1,750.00	-	1,750.00	0.0%
Betting premises (excluding tracks)	1,500.00	1,500.00	-	1,500.00	0.0%
Tracks	1,250.00	1,250.00	-	1,250.00	0.0%
Family Entertainment Centre	800.00	800.00	-	800.00	0.0%
Adult Gaming Centre	800.00	800.00	-	800.00	0.0%
Gambling Premises application for reinstatement					
New Small Casino	1,800.00	1,800.00	-	1,800.00	0.0%
New Large Casino	2,150.00	2,150.00	-	2,150.00	0.0%
Regional Casino	6,500.00	6,500.00	-	6,500.00	0.0%
Bingo Club	950.00	950.00	-	950.00	0.0%
Betting premises (excluding tracks)	950.00	950.00	-	950.00	0.0%
Tracks	950.00	950.00	-	950.00	0.0%
Family Entertainment Centre	660.00	660.00	-	660.00	0.0%
Adult Gaming Centre	920.00	920.00	-	920.00	0.0%
Gambling Premises provisional statement holders					
New Small Casino	3,000.00	3,000.00	-	3,000.00	0.0%
New Large Casino	5,000.00	5,000.00	-	5,000.00	0.0%
Regional Casino	8,000.00	8,000.00	-	8,000.00	0.0%
Bingo Club	950.00	950.00	-	950.00	0.0%
Betting premises (excluding tracks)	950.00	950.00	-	950.00	0.0%
Tracks	950.00	950.00	-	950.00	0.0%
Family Entertainment Centre	950.00	950.00	-	950.00	0.0%
Adult Gaming Centre	1,000.00	1,000.00	-	1,000.00	0.0%
Other					
Sex Shop or Sex Cinema	850.00	867.00	-	867.00	2.0%
Sexual Entertainment Venue	850.00	867.00	-	867.00	2.0%
Hypnotism application	210.00	215.00	-	215.00	2.4%
Gambling Premises notification of change	50.00	50.00	-	50.00	0.0%
Gambling Premises copy of Licence	25.00	25.00	-	25.00	0.0%
Lottery Registration	40.00	40.00	-	40.00	0.0%
Lottery Renewal	20.00	20.00	-	20.00	0.0%
Scrap Metal					
Site Licence Application	1,012.00	1,033.00	-	1,033.00	2.1%
Collectors Licence Application	847.00	864.00	-	864.00	2.0%
Site Licence Renewal	682.00	696.00	-	696.00	2.1%
Collectors Licence Renewal	649.00	662.00	-	662.00	2.0%
Variation (site licence to collectors licence)	110.00	113.00	-	113.00	2.7%
Variation (collectors licence to site licence)	204.00	208.00	-	208.00	2.0%
Change of site	110.00	112.00	-	112.00	1.8%
Change of site manager	90.00	92.00	-	92.00	2.2%
Change of name or address	63.00	65.00	-	65.00	3.2%
Premises & Clubs - new applications					
Rateable value :- Band A	100.00	100.00	-	100.00	0.0%
:- Band B	190.00	190.00	-	190.00	0.0%
:- Band C	315.00	315.00	-	315.00	0.0%
:- Band D	450.00	450.00	-	450.00	0.0%
:- Band E	635.00	635.00	-	635.00	0.0%
:- Minor variations	89.00	89.00	-	89.00	0.0%
Additional fees for premises holding more than 5000 persons					
5,000 - 9,999	1,000.00	1,000.00	-	1,000.00	0.0%
10,000 - 14,999	2,000.00	2,000.00	-	2,000.00	0.0%
15,000 - 19,999	4,000.00	4,000.00	-	4,000.00	0.0%
20,000 - 29,999	8,000.00	8,000.00	-	8,000.00	0.0%
30,000 - 39,999	16,000.00	16,000.00	-	16,000.00	0.0%
40,000 - 49,999	24,000.00	24,000.00	-	24,000.00	0.0%
50,000 - 59,999	32,000.00	32,000.00	-	32,000.00	0.0%
60,000 - 69,999	40,000.00	40,000.00	-	40,000.00	0.0%
70,000 - 79,999	48,000.00	48,000.00	-	48,000.00	0.0%

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
80,000 - 89,999	56,000.00	56,000.00	-	56,000.00	0.0%
90,000 and over	64,000.00	64,000.00	-	64,000.00	0.0%
Premises & Clubs - Annual Fee (Renewals)					
Rateable value :- Band A	70.00	70.00	-	70.00	0.0%
:- Band B	180.00	180.00	-	180.00	0.0%
:- Band C	295.00	295.00	-	295.00	0.0%
:- Band D	320.00	320.00	-	320.00	0.0%
:- Band E	350.00	350.00	-	350.00	0.0%
Additional fees for premises holding more than 5000 persons					
5,000 - 9,999	500.00	500.00	-	500.00	0.0%
10,000 - 14,999	1,000.00	1,000.00	-	1,000.00	0.0%
15,000 - 19,999	2,000.00	2,000.00	-	2,000.00	0.0%
20,000 - 29,999	4,000.00	4,000.00	-	4,000.00	0.0%
30,000 - 39,999	8,000.00	8,000.00	-	8,000.00	0.0%
40,000 - 49,999	12,000.00	12,000.00	-	12,000.00	0.0%
50,000 - 59,999	16,000.00	16,000.00	-	16,000.00	0.0%
60,000 - 69,999	20,000.00	20,000.00	-	20,000.00	0.0%
70,000 - 79,999	24,000.00	24,000.00	-	24,000.00	0.0%
80,000 - 89,999	28,000.00	28,000.00	-	28,000.00	0.0%
90,000 and over	32,000.00	32,000.00	-	32,000.00	0.0%
Personal Licence	37.00	37.00	-	37.00	0.0%
Application for the grant or renewal of a personal licence	37.00	37.00	-	37.00	0.0%
Temporary Event Notice	21.00	21.00	-	21.00	0.0%
Replacement of premises licence or summary	10.50	10.50	-	10.50	0.0%
Premises & Clubs - new applications for primarily for selling alcohol for consumption on the premises					
Rateable value :- Band D	900.00	900.00	-	900.00	0.0%
:- Band E	1,905.00	1,905.00	-	1,905.00	0.0%
Premises & Clubs - Annual Fee for primarily for selling alcohol for consumption on the premises					
Rateable value :- Band D	640.00	640.00	-	640.00	0.0%
:- Band E	1,050.00	1,050.00	-	1,050.00	0.0%
Application for the mandatory condition requiring DPS in respect of a premises licence to be disapplied	23.00	23.00	-	23.00	0.0%
Street Trading consents					
Annual Fee Per trading per day	222.00	227.00	-	227.00	2.3%
Pavement licence	100.00	100.00	-	100.00	0.0%
Application for a provisional statement where premises are being built etc	315.00	315.00	-	315.00	0.0%
Notification of change of address	10.50	10.50	-	10.50	0.0%
Application to vary a licence to specify an individual as premises supervisor	23.00	23.00	-	23.00	0.0%
Application for transfer of premises Licence	23.00	23.00	-	23.00	0.0%
Interim Authority Notice following death of licence holder	23.00	23.00	-	23.00	0.0%
Replacement of certificate or summary	10.50	10.50	-	10.50	0.0%
Notification of change of name or alteration of rules of club	10.50	10.50	-	10.50	0.0%
Change of relevant registered address of club	10.50	10.50	-	10.50	0.0%
Replacement of temporary event notice	10.50	10.50	-	10.50	0.0%
Replacement of personal licence	10.50	10.50	-	10.50	0.0%
Duty to notify change of name & address	10.50	10.50	-	10.50	0.0%
Right of freeholder to be notified of licensing matters	21.00	21.00	-	21.00	0.0%
Copy of document on public register	0.20	0.17	0.03	0.20	0.0%
Mobile Homes Act					
Initial Site Licence Fee	222.00	188.33	37.67	226.00	1.8%
- and in addition for each pitch	23.00	20.00	4.00	24.00	4.3%
Transfer or Standard amendment fee	286.00	243.33	48.67	292.00	2.1%
Site expansion amendment fee	222.00	188.33	37.67	226.00	1.8%
- and in addition for each pitch	23.00	20.00	4.00	24.00	4.3%
Annual Fee per pitch	18.00	15.83	3.17	19.00	5.6%
Site Rules Regulation Deposit	56.00	47.50	9.50	57.00	1.8%

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Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Fit and Proper Persons Check	264.00	225.00	45.00	270.00	2.3%
Enforcement Notice	457.00	388.33	77.67	466.00	2.0%
Works in default - As displayed in current budget book and vary between the officer involved and the time for day the works are executed					
Hackney Carriages					
Hackney Carriage Driver/Private hire driver Licence - 3 Years	495.00	505.00	-	505.00	2.0%
Hackney Carriage Vehicle Licence/Private Hire Vehicle - 1 Year	319.00	326.00	-	326.00	2.2%
Private Hire Operator Licence :-					
1 Year	363.00	370.00	-	370.00	1.9%
3 Years	838.00	855.00	-	855.00	2.0%
5 Years	1,313.00	1,340.00	-	1,340.00	2.1%
DBS check	55.00	56.00	-	56.00	1.8%
Knowledge test (per attempt)	66.00	68.00	-	68.00	3.0%
Replacement plate	22.00	23.00	-	23.00	4.5%
Replacement bracket	17.00	18.00	-	18.00	5.9%
Replacement driver's badge	17.00	18.00	-	18.00	5.9%
Extra copy/duplicate of licence	6.00	6.00	-	6.00	0.0%
DVLA	11.00	12.00	-	12.00	9.1%
Vehicle transfers	110.00	113.00	-	113.00	2.7%
Environmental Health					
Environmental Permitting prescribed processes - application fees					
Environmental Permit part B installation	1,650.00	1,650.00	-	1,650.00	0.0%
Additional fee for operating without a permit	1,188.00	1,188.00	-	1,188.00	0.0%
Reduced Fee activities	155.00	155.00	-	155.00	0.0%
PVR I & II	257.00	257.00	-	257.00	0.0%
Vehicle Refinishers	362.00	362.00	-	362.00	0.0%
Reduced Fee activities : Additional fee for operating without a permit.	71.00	71.00	-	71.00	0.0%
Mobile screening & crushing plant	1,650.00	1,650.00	-	1,650.00	0.0%
for the 3rd to 7th applications	985.00	985.00	-	985.00	0.0%
for the 8th & subsequent applications	498.00	498.00	-	498.00	0.0%
Where an application for any of the above is for a combined Part B and waste application, add an extra £104, (low risk) £156 (medium risk) or £207 (high risk) to above amounts					

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Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Annual Subsistence Charges					
Annual Subsistence Charge - low risk ^	772.00	772.00	-	772.00	0.0%
Annual Subsistence Charge - medium risk ^	1,161.00	1,161.00	-	1,161.00	0.0%
Annual Subsistence Charge - high risk ^	1,747.00	1,747.00	-	1,747.00	0.0%
Annual Subsistence Charge - petrol stations					
Reduced fee activities - low	79.00	79.00	-	79.00	0.0%
Reduced fee activities - medium	158.00	158.00	-	158.00	0.0%
Reduced fee activities - high	237.00	237.00	-	237.00	0.0%
PVR I & II - low	113.00	113.00	-	113.00	0.0%
PVR I & II - medium	226.00	226.00	-	226.00	0.0%
PVR I & II - high	341.00	341.00	-	341.00	0.0%
Vehicle Refinishers - low	228.00	228.00	-	228.00	0.0%
Vehicle Refinishers - medium	365.00	365.00	-	365.00	0.0%
Vehicle Refinishers - high	548.00	548.00	-	548.00	0.0%
Mobile screening & crushing plant - low	626.00	626.00	-	626.00	0.0%
Mobile screening & crushing plant - medium	1,034.00	1,034.00	-	1,034.00	0.0%
Mobile screening & crushing plant - high	1,551.00	1,551.00	-	1,551.00	0.0%
for the 3rd to 7th applications - low	385.00	385.00	-	385.00	0.0%
for the 3rd to 7th applications - medium	617.00	617.00	-	617.00	0.0%
for the 3rd to 7th applications - high	924.00	924.00	-	924.00	0.0%
for the 8th & subsequent applications - low	198.00	198.00	-	198.00	0.0%
for the 8th & subsequent applications - medium	314.00	314.00	-	314.00	0.0%
for the 8th & subsequent applications - high	473.00	473.00	-	473.00	0.0%
If subsistence charge is paid in instalments the total amount of subsistence charge payable in that financial year is increased by £38.					
An extra £104 is required where the operator carries on an operation that falls within the reporting obligations of the EC Regulation					
^ these additional amounts must be charged where a permit is for a combined Part B and waste installation					
Low Risk	104.00	104.00	-	104.00	0.0%
Medium risk	156.00	156.00	-	156.00	0.0%
High Risk	207.00	207.00	-	207.00	0.0%
Transfer & Surrender					
Standard process transfer	169.00	169.00	-	169.00	0.0%
Standard process partial transfer	497.00	497.00	-	497.00	0.0%
Reduced fee activities : partial transfer	47.00	47.00	-	47.00	0.0%
Substantial change S10 & S11					
Standard process	1,050.00	1,050.00	-	1,050.00	0.0%
Standard process where the substantial change results in a new PPC activity.	1,650.00	1,650.00	-	1,650.00	0.0%
Change due to implementing an upgrading plan (applies to LAPC only)	147.00	147.00	-	147.00	0.0%
Reduced fee activities	102.00	102.00	-	102.00	0.0%
Application fee for grant of A2 permit	3,363.00	3,363.00	-	3,363.00	0.0%
Application fee for transfer of A2 permit full	235.00	235.00	-	235.00	0.0%
Partial transfer	698.00	698.00	-	698.00	0.0%
Surrender of permit	698.00	698.00	-	698.00	0.0%
Application for Variation	1,368.00	1,368.00	-	1,368.00	0.0%
Variation for Small Waste Incineration plant	3,363.00	3,363.00	-	3,363.00	0.0%
Late Application fee for A2	1,188.00	1,188.00	-	1,188.00	0.0%
Subsistence Charges A2					
Low Risk	1,343.00	1,343.00	-	1,343.00	0.0%
Medium Risk	1,507.00	1,507.00	-	1,507.00	0.0%
High Risk	2,230.00	2,230.00	-	2,230.00	0.0%
If subsistence charge is paid in instalments the total amount of subsistence charge payable in that financial year is increased by £38.					
An extra £103 is required where the operator carries on an operation that falls within the reporting obligations of the European Commission Regulation					
Certificate of Voluntary Surrender of Food (plus officer & disposal costs) per hour	69.00	70.00	-	70.00	1.4%

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Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Sale of Food Safety Act Register	308.00	315.00	-	315.00	2.3%
Food Safety Export check	78.00	80.00	-	80.00	2.6%
Food Hygiene Rating Revisit	227.00	232.00	-	232.00	2.2%
Storage of noise making equipment following seizure (plus officer cost)	726.00	740.00	-	740.00	1.9%
Fixed penalty notice for smoking in a smoke free place	75.00	75.00	-	75.00	0.0%
Discounted to if paid within 30 days	30.00	30.00	-	30.00	0.0%
Failure to display "no smoking" signs	200.00	200.00	-	200.00	0.0%
Discounted to if paid within 30 days	150.00	150.00	-	150.00	0.0%
Private Water Supplies & Distribution Systems					
Risk Assessment	500.00	POA	-	POA	0.0%
Sampling - each visit (maximum fee)	100.00	POA	-	POA	0.0%
Investigation (each investigation)	100.00	POA	-	POA	0.0%
Granting an Authorisation	100.00	POA	-	POA	0.0%
Analysing a sample:					
taken under regulation 10	36.00	POA	-	POA	0.0%
taken during check monitoring	POA	POA	POA	POA	
taken during audit monitoring	500.00	POA	-	POA	0.0%
Environmental Search for Contaminated Land	118.00	120.00	-	120.00	1.7%
Officer time for work in default - Service Manager/Assistant Director	94.00	80.00	16.00	96.00	2.1%
Officer time for work in default - Team Leader	68.00	58.33	11.67	70.00	2.9%
Officer time for work in default - EHO	58.00	50.00	10.00	60.00	3.4%
Officer time for work in default - EHTO	46.00	39.17	7.83	47.00	2.2%
Officer time for work in default - EHTSO	31.00	26.67	5.33	32.00	3.2%
Charges for works carried out during the following times: Monday - Friday 7pm - 8am time and a half, Saturday time and a half, Sunday & Bank Holidays time and a half					
Provision of a factual statement to the victim of an accident		POA	POA	POA	
Dog Warden Services					
Collection / release fee for dog with collar & tag	33.00	34.00	-	34.00	3.0%
Collection / release fee for dog without collar & tag	46.00	47.00	-	47.00	2.2%
Dog collected by Warden and Transported to Kennels	99.00	101.00	-	101.00	2.0%
Kennel Fee per night	20.00	21.00	-	21.00	5.0%
Allotments per annum					
Plot without water per 25sqm	9.00	9.20	-	9.20	2.2%
Plot with water per 25 sqm	15.00	15.30	-	15.30	2.0%
Admin charge for sign up and key	17.00	17.30	-	17.30	1.8%
Landscape & Ecology					
High Hedge Enforcement Fee	667.00	680.00	-	680.00	1.9%
Abandoned Vehicles					
Abandoned Vehicles - off private property	68.00	58.33	11.67	70.00	2.9%
Abandoned Vehicles - Return of vehicle	176.00	150.00	30.00	180.00	2.3%
Abandoned Vehicles - Storage rate per day	18.00	15.83	3.17	19.00	5.6%
General					
Benches (refurbished)	556.00	473.33	94.67	568.00	2.2%
Benches (new)	1557.00	1,324.17	264.83	1,589.00	2.1%
Waste Collection Services					
Bulky Household Collections (not upholstered items) - Up to 4 items	49.00	50.00	-	50.00	2.0%
Bulky Household Collections (upholstered items) - up to 3 items	49.00	50.00	-	50.00	2.0%
Bulky Household Collections (Black Bags) - up to 20 bags	49.00	50.00	-	50.00	2.0%
Bulky Household Collections - OAPs	25.00	26.00	-	26.00	4.0%
Bulky Household Collections - Benefits	25.00	26.00	-	26.00	4.0%

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Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Insurance charge for collections within homes	25.00	21.67	4.33	26.00	4.0%
Collection of Hazardous Electrical items	46.00	47.00	-	47.00	2.2%
Clinical Waste collections (5 sacks/resident)	9.00	8.33	1.67	10.00	11.1%
Kitchen Caddy delivery charge	8.00	6.67	1.33	8.00	0.0%
Emptying of a contaminated wheeled bin	25.00	26.00	-	26.00	4.0%
Emptying of 2 contaminated wheeled bins (at same address)	31.00	32.00	-	32.00	3.2%
Cost of a first standard replacement (180/240L) bin	23.00	20.00	4.00	24.00	4.3%
Cost of a subsequent standard (180/240L) bin	40.00	33.33	6.67	40.00	0.0%
Cost of a first standard replacement (360L) bin	35.00	30.00	6.00	36.00	2.9%
Cost of a subsequent standard (360L) bin	56.00	47.50	9.50	57.00	1.8%
Cost of a mini-bank unit	1045.00	887.50	177.50	1,065.00	1.9%
Cost of a large bin (1100L) bin	495.00	505.00	-	505.00	2.0%
Garden Waste Collection					
First bin per property per annum	55.00	60.00	-	60.00	9.1%
Second bin per property per annum, and any additional bins	88.00	93.00	-	93.00	5.7%
Schedule of Offences					
Nuisance Parking					
- paid within 10 days	60.00	60.00	-	60.00	0.0%
- full amount of penalty	100.00	100.00	-	100.00	0.0%
Abandoning a vehicle					
- paid within 10 days	120.00	120.00	-	120.00	0.0%
- full amount of penalty	200.00	200.00	-	200.00	0.0%
Depositing Litter					
- paid within 10 days	50.00	50.00	-	100.00	100.0%
- full amount of penalty	75.00	75.00	-	150.00	100.0%
Fixed Penalty Notice for failure to comply with a Community Protection Notice	150.00	150.00	-	150.00	0.0%
Unauthorised distribution of free printed matter					
- paid within 10 days	100.00	100.00	-	100.00	0.0%
- full amount of penalty	150.00	150.00	-	150.00	0.0%
Defacement by graffiti and flyposting					
- paid within 10 days	100.00	100.00	-	100.00	0.0%
- full amount of penalty	150.00	150.00	-	150.00	0.0%
Household Waste Duty of Care					
- paid within 10 days	200.00	200.00	-	200.00	0.0%
- full amount of penalty	300.00	300.00	-	300.00	0.0%
Failure to comply with a dog control order					
- paid within 10 days	50.00	50.00	-	50.00	0.0%
- full amount of penalty	75.00	75.00	-	75.00	0.0%
Failure to produce authority (waste carrier's licence)					
- paid within 10 days	300.00	300.00	-	300.00	0.0%
- full amount of penalty	400.00	400.00	-	400.00	0.0%
Failure to furnish documentation (waste transfer notes)					
- paid within 10 days	300.00	300.00	-	300.00	0.0%
- full amount of penalty	400.00	400.00	-	400.00	0.0%
Offences relating to the fly tipping of waste (s33 EPA)					
- paid within 10 days	350.00	350.00	-	350.00	0.0%
- full amount of penalty	500.00	500.00	-	500.00	0.0%
Breach of s47 Environmental Protection Act 1990 Notice - Business presentation and storage of waste					
	110.00	110.00	-	110.00	0.0%
Breach of s46 Environmental Protection Act 1990 Notice - Household presentation and storage of waste					
	80.00	80.00	-	80.00	0.0%
Roundabout Sponsorship					
High Profile					
1 year sponsorship	4,037.00	3,431.67	686.33	4,118.00	2.0%
3 year sponsorship	8,492.00	7,218.33	1,443.67	8,662.00	2.0%

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Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
5 year sponsorship	12,100.00	10,285.00	2,057.00	12,342.00	2.0%
Medium Profile (main road)					
1 year sponsorship	3,234.00	2,749.17	549.83	3,299.00	2.0%
3 year sponsorship	6,776.00	5,760.00	1,152.00	6,912.00	2.0%
5 year sponsorship	9,680.00	8,228.33	1,645.67	9,874.00	2.0%
Medium Profile (residential road)					
1 year sponsorship	2,420.00	2,057.50	411.50	2,469.00	2.0%
3 year sponsorship	5,082.00	4,320.00	864.00	5,184.00	2.0%
5 year sponsorship	7,260.00	6,170.83	1,234.17	7,405.00	2.0%
Low Profile					
1 year sponsorship	1,210.00	1,028.33	205.67	1,234.00	2.0%
3 year sponsorship	2,541.00	2,160.00	432.00	2,592.00	2.0%
5 year sponsorship	3,630.00	3,085.83	617.17	3,703.00	2.0%
Street Naming & Numbering					
New development build or Conversion of existing property (price per plot)					
1st plot	110.00	93.33	18.67	112.00	1.8%
2nd - 24th plots	72.00	61.67	12.33	74.00	2.8%
25th - 49th plots	57.00	48.33	9.67	58.00	1.8%
50th - 74th plots	44.00	37.50	7.50	45.00	2.3%
75th – 99th plots	35.00	30.00	6.00	36.00	2.9%
Plots 100 and above	22.00	19.17	3.83	23.00	4.5%
Naming of block or building name	282.00	240.00	48.00	288.00	2.1%
Street Name for new development	325.00	276.67	55.33	332.00	2.2%
Street name	325.00	276.67	55.33	332.00	2.2%
Changes to Development/Layout after notification	64.00	54.17	10.83	65.00	1.6%
Re-Naming/Renumbering Building (existing premises)	108.00	91.67	18.33	110.00	1.9%
Addition of name to numbered property (alias)	108.00	91.67	18.33	110.00	1.9%
Change of name to named only property	108.00	91.67	18.33	110.00	1.9%
Re-Naming Street or re- post coding (at residents request)	325.00	276.67	55.33	332.00	2.2%
General					
Immigration Inspection	364.00	372.00	-	372.00	2.2%
Housing Act Notice ^A	418.00	426.00	-	426.00	1.9%
^A A fixed charge will be applied for any single notice served. In addition, an hourly rate of £45 will be added where multiple notices are served and for the total amount of time taken to produce the single notice when it exceeds £333 (7.4 hours).					
HMO Application					
Application for basic 5 person HMO*	1,265.00	1,290.00	-	1,290.00	2.0%
Application for an HMO between 6 - 10 persons*	1,414.00	1,443.00	-	1,443.00	2.1%
Application for an HMO with 11 or more persons*	1,557.00	1,589.00	-	1,589.00	2.1%
* 10% discount on HMO fee for member of PAL scheme					
Officer time for work in default^{^^}					
Officer time for work in default - Service Manager / Assistant Director	111.00	95.00	19.00	114.00	2.7%
Officer time for work in default - Private Sector Housing Manager	78.00	66.67	13.33	80.00	2.6%
Officer time for work in default - Team Leader	73.00	62.50	12.50	75.00	2.7%
Officer time for work in default - Housing Technician	51.00	43.33	8.67	52.00	2.0%
Officer time for work in default - Support Officer	34.00	29.17	5.83	35.00	2.9%
^{^^} Charges for works carried out during the following times: Monday - Friday (7pm - 8am) - time and a half, Saturday - time and a half and Sunday & Bank Holidays - double time.					
Community Services					
CCTV charge	131.00	134.00	-	134.00	2.3%

**VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations*

Description	2024-25		2025-26		%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Filming charge	POA	POA	POA	POA	
Garage Rents					
Garage Occupancy charges (weekly charge):					
GF Garages Discounted	20.00	17.50	3.50	21.00	5.0%
GF Garages Premium	25.00	21.67	4.33	26.00	4.0%
Campus East Lower Car Park Garages Rents	24.00	20.83	4.17	25.00	4.2%

**** If you are a Council tenant you may not need to pay VAT on your garage, please see <https://www.welhat.gov.uk/garages> for more information.

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Planning					
Householder Applications:					
Residential properties enlargement, improvement/alteration of dwellings for domestic purposes, including works within boundary - 1 dwelling	258.00	258.00	-	258.00	0.0%
Outline Applications:					
The erection of dwellinghouses:					
Site less than 0.5ha - price per 0.1ha (or part thereof)	578.00	578.00	-	578.00	0.0%
Site between 0.5ha and 2.5ha - price per 0.1ha (or part thereof)	624.00	624.00	-	624.00	0.0%
Site greater than 2.5ha -	15,433.00	15,433.00	-	15,433.00	0.0%
plus price per 0.1ha above 2.5ha (or part thereof)	186.00 (maximum £202,500)	186.00 (maximum £202,500)	-	186.00 (maximum £202,500)	0.0%
The erection of buildings (not dwellinghouses):					
Site less than 1ha - price per 0.1ha (or part thereof)	578.00	578.00	-	578.00	0.0%
Site between 1ha and 2.5ha - price per 0.1ha (or part thereof)	624.00	624.00	-	624.00	0.0%
Site greater than 2.5ha -	15,433.00	15,433.00	-	15,433.00	0.0%
plus price per 0.1ha above 2.5ha (or part thereof)	186.00 (maximum £202,500)	186.00 (maximum £202,500)	-	186.00 (maximum £202,500)	0.0%
Full applications: (and First Submissions of Reserved Matters; or Technical Details Consent)					
<i>Alterations/extensions to dwellinghouses, including works within boundaries</i>					
Single dwellinghouse (or single flat)	258.00	258.00	-	258.00	0.0%
Two or more dwellinghouses (or two or more flats)	509.00	509.00	-	509.00	0.0%
The erection of dwellinghouses:					

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Up to 10 new dwellings - price per dwelling	578.00	578.00	-	578.00	0.0%
Between 10 and 50 new dwellings - price per dwelling	624.00	624.00	-	624.00	0.0%
51 or more new dwellings -	30,860.00	30,860.00	-	30,860.00	0.0%
plus fee per additional dwelling above 50	186.00 (maximum £405,000)	186.00 (maximum £405,000)	-	186.00 (maximum £405,000)	0%
<i>Erection of buildings (not dwellinghouses, agricultural, glasshouses, plant nor machinery) - other cases (of</i>					
No increase in gross floor space created	293.00	293.00	-	293.00	0.0%
If less than 40sqm	293.00	293.00	-	293.00	0.0%
If between 40sqm - 1000sqm gross floor space, price per each 75sqm (or part thereof)	578.00	578.00	-	578.00	0.0%
If between 1000sqm - 3750sqm, price per each 75sqm (or part thereof)	624.00	624.00	-	624.00	0.0%
If greater than 3750sqm gross floor space	30,680.00	30,680.00	-	30,680.00	0.0%
plus additional fee per each 75sqm over 3750sqm (or part thereof)	186.00 (maximum £405,000)	186.00 (maximum £405,000)	-	186.00 (maximum £405,000)	0%
<i>The erection of buildings (on land used for agriculture for agricultural purposes)</i>					
If less than 465sqm gross floor space created	120.00	120.00	-	120.00	0.0%
If between 465sqm - 540sqm gross floor space created	578.00	578.00	-	578.00	0.0%
If between 540sqm - 1000sqm gross floor space created (for first 540 sq.)	578.00	578.00	-	578.00	0.0%
plus fee per additional 75sqm above 540sqm	578.00	578.00	-	578.00	0.0%
If between 1000sqm - 4215sqm gross floor space created (for first 1000sqm)	624.00	624.00	-	624.00	0.0%
plus fee per additional 75sqm above 1000sqm	624.00	624.00	-	624.00	0.0%
If over 4215sqm floor space created -	30,860.00	30,860.00	-	30,860.00	0.0%
plus fee per additional 75sqm (or part thereof) above 4215sqm	186.00 (maximum £405,000)	186.00 (maximum £405,000)	-	186.00 (maximum £405,000)	0%

**VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations*

Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
<i>Erection of glasshouses (on land used for the purposes of agriculture)</i>					
Up to 465sqm	120.00	120.00	-	120.00	0.0%
Between 465sqm and 1000sqm	3,225.00	3,225.00	-	3,225.00	0.0%
Exceeding 1000sqm	3,483.00	3,483.00	-	3,483.00	0.0%
<i>Erection/alterations/replacement of plant and machinery</i>					
Erection, alteration or replacement of plant & machinery where site area does not exceed 1ha - fee per 0.1ha (or part thereof)	578.00	578.00	-	578.00	0.0%
where site area is between 1ha and 5ha - fee per 0.1ha (or part thereof)	624.00	624.00	-	624.00	0.0%
where site area exceeds 5ha -	30,860.00	30,860.00	-	30,860.00	0.0%
plus fee per additional 0.1 ha (or part thereof)	186.00 (maximum £405,000)	186.00 (maximum £405,000)	-	186.00 (maximum £405,000)	0%
<i>Applications other than building works:</i>					
Car parks, service roads or other accesses (for existing uses)	293.00	293.00	-	293.00	0.0%
<i>Waste (Use of land for disposal of refuse or waste materials or deposit of material remaining after extraction)</i>					
Where site area does not exceed 15ha - fee for each 0.1 ha (or part thereof)	316.00	316.00	-	316.00	0.0%
Where site area exceeds 15ha -	47,161.00	47,161.00	-	47,161.00	0.0%
plus additional fee per 0.1ha above 15ha (or part thereof)	186.00 (maximum £105,300)	186.00 (maximum £105,300)	-	186.00 (maximum £105,300)	0.0%
<i>Operations connected with exploratory drilling for oil or natural gas :-</i>					
Where site area does not exceed 7.5ha - fee for each 0.1 ha (or part thereof)	686.00	686.00	-	686.00	0.0%
Where site area exceeds 7.5ha	51,395.00	51,395.00	-	51,395.00	0.0%
plus additional fee for each 0.1ha above 7.5ha (or part thereof)	204.00 (maximum £405,000)	204.00 (maximum £405,000)	-	204.00 (maximum £405,000)	0.0%
<i>Operations (other than exploratory drilling) for the winning and working of oil or natural gas</i>					

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Where site area does not exceed 15ha - fee per 0.1ha (or part thereof)	347.00	347.00	-	347.00	0.0%
Where site area exceeds 15ha	52,002.00	52,002.00	-	52,002.00	0.0%
plus additional fee for each 0.1ha above 15ha	204.00 (maximum £105,300)	204.00 (maximum £105,300)	-	204.00 (maximum £105,300)	0.0%
<i>Other operations (winning and working of minerals) excluding oil and natural gas</i>					
Where site area does not exceed 15ha - fee per 0.1ha (or part thereof)	316.00	316.00	-	316.00	0.0%
Where site area exceeds 15ha -	47,161.00	47,161.00	-	47,161.00	0.0%
plus additional fee per 0.1ha above 15ha	186.00 (maximum £105,300)	186.00 (maximum £105,300)	-	186.00 (maximum £105,300)	0.0%
<i>Other operations (not coming within any of the above categories)</i>					
Any site area each 0.1 hectare (or part thereof)	293.00 (maximum £2,535)	293.00 (maximum £2,535)	-	293.00 (maximum £2,535)	0.0%
<i>Change of Use of a building to use as one or more separate dwellinghouses, or other cases</i>					
To 10 or fewer dwellings - fee per dwelling	578.00	578.00	-	578.00	0.0%
Between 10 and 50 dwellings - fee per dwelling	624.00	624.00	-	624.00	0.0%
51 or more dwellings - fee per dwelling -	30,860.00	30,860.00	-	30,860.00	0.0%
plus additional fee per dwelling over 50	186.00 (maximum £405,000)	186.00 (maximum £405,000)	-	186.00 (maximum £405,000)	0.0%
Other Changes of Use of a building or land	578.00	578.00	-	578.00	0.0%
Lawful Development Certificate					
Existing use or operation	Same as full fee	Same as full fee	-	Same as full fee	
Existing use or operation - lawful not to comply with any condition or limitation	293.00	293.00	-	293.00	0.0%
Proposed use or operation	Half normal planning fee	Half normal planning fee	-	Half normal planning fee	

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Prior Approval (under Permitted Development rights)					
Larger Home Extensions	120.00	120.00	-	120.00	0.0%
Additional storeys on a home	120.00	120.00	-	120.00	0.0%
Agricultural and Forestry buildings & operations	120.00	120.00	-	120.00	0.0%
Demolition of buildings	120.00	120.00	-	120.00	0.0%
Communications (previously referred to as 'Telecommunications Code Systems Operators')	578.00	578.00	-	578.00	0.0%
Change of use from Commercial/Business/Service (Use Class E), or Betting Office or Pay Day Loan Shop to mixed use including up to two flats (Use Class C3)	120.00	120.00	-	120.00	0.0%
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E), Hotels (Use Class C1), Residential Institutions (Use Class C2), Secure Residential Institutions (Use Class C2A) to a State Funded School	120.00	120.00	-	120.00	0.0%
Change of Use of a building and any land within its curtilage from an Agricultural Building to a State-Funded School	120.00	120.00	-	120.00	0.0%
Change of Use of a building and any land within its curtilage from an Agricultural Building to a flexible commercial use within Commercial/Business/Service (Use Class E), Storage or Distribution (Use Class B8), or Hotels (Use Class C1)	120.00	120.00	-	120.00	0.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Use Class C3)	125.00 (for each dwellinghouse)	125.00 (for each dwellinghouse)	-	125.00 (for each dwellinghouse)	0.0%
Change of Use of a building and any land within its curtilage from an Agricultural Building to Dwellinghouses (Use Class C3)	120.00	120.00	-	120.00	0.0%
or if it includes building operations in connection with the change of use	258.00	258.00	-	258.00	0.0%
Change of use of a building from Betting Office, Pay Day Loan Shop, Launderette; a mixed use combining one of these uses and use as Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3)	120.00	120.00	-	120.00	0.0%
or if it includes building operations in connection with the change of use	258.00	258.00	-	258.00	0.0%
Change of Use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (Use Class C3)	120.00	120.00	-	120.00	0.0%
or if it includes building operations in connection with the change of use	258.00	258.00	-	258.00	0.0%
Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with that Use	120.00	120.00	-	120.00	0.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Provision of Temporary School Buildings on Vacant Commercial Land and the use of that land as a State-funded School for up to 3 Academic Years	120.00	120.00	-	120.00	0.0%
Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop	120.00	120.00	-	120.00	0.0%
Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt	120.00	120.00	-	120.00	0.0%
Erection, extension, or alteration of a university building	120.00	120.00	-	120.00	0.0%
Movable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc	120.00	120.00	-	120.00	0.0%
Erection, extension or alteration on a closed defence site by or on behalf of the Crown of single living accommodation and/or non-residential buildings	120.00	120.00	-	120.00	0.0%
Construction of new dwellinghouses - not more than 10 dwellings	418.00 (for each dwelling)	418.00 (for each dwelling)	-	418.00 (for each dwelling)	0.0%
Construction of new dwellinghouses - between 10 and 50 dwellings	451.00 (for each dwelling)	451.00 (for each dwelling)	-	451.00 (for each dwelling)	0.0%
Construction of new dwellinghouses - more than 50 dwellings	22,309.00	22,309.00	-	22,309.00	0.0%
plus additional fee per dwelling over 50	135.00 (maximum £405,000)	135.00 (maximum £405,000)	-	135.00 (maximum £405,000)	0.0%
Reserved Matters					

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Approval of reserved matters following outline approval	Full fee due or if full fee already paid then £578 due	Full fee due or if full fee already paid then £578 due	-	Full fee due or if full fee already paid then £578 due	
Removal/Variation/Approval/Discharge of condition					
Removal or variation of a condition following grant of planning permission	293.00	293.00	-	293.00	0.0%
Discharge of condition(s) – Approval of details and/or confirmation that one or more planning conditions have been met					
Householder permissions	43.00	43.00	-	43.00	0.0%
All other permissions	145.00	145.00	-	145.00	0.0%
Advertising					
Relating to the business on the premises	165.00	165.00	-	165.00	0.0%
Advance signs which are not situated on or visible from the site, directing the public to a business	165.00	165.00	-	165.00	0.0%
Other advertisements	578.00	578.00	-	578.00	0.0%
Non-material Amendment Following a Grant of Planning Permission					
Householder	43.00	43.00	-	43.00	0.0%
Any other development	293.00	293.00	-	293.00	0.0%
Permission in Principle					
Site area for each 0.1 hectare (or part thereof)	503.00	503.00	-	503.00	0.0%
S106/legal agreements / obligations (excludes any legal costs incurred by the Council which are paid)					
Confirmation of compliance with clause(s)	377.00	320.83	64.17	385.00	2.1%
Discharge or modification of obligation (all except householder)	707.00	600.83	120.17	721.00	2.0%
Monitoring and Administration of s106 planning obligations - 5% of the total value of the contributions up to a maximum of £1000. All legal costs for Section 106 Agreements and Unilateral Undertakings will be paid for by the Applicant. The					
Pre Application Advice					
Detailed Written Advice					

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Household	210.00	179.17	35.83	215.00	2.4%
Listed Building	300.00	255.00	51.00	306.00	2.0%
1-3 dwellings	610.00	519.17	103.83	623.00	2.1%
4-9 dwellings up to 999 sqm less than 0.5 hectares change of Use to 499 sqm	1,980.00	1,683.33	336.67	2,020.00	2.0%
10-24 dwellings Up to 1,999 sqm 0.5 - 1 hectares Change of Use 500+ sqm	4,530.00	3,850.83	770.17	4,621.00	2.0%
25-49 dwellings up to 4,999 sqm more than 1 hectare	7,550.00	6,417.50	1,283.50	7,701.00	2.0%
50-99 dwellings up to 10,000 sqm	9,060.00	7,701.67	1,540.33	9,242.00	2.0%
100+ dwellings more than 10,000 sqm/major development for listed building	Bespoke fees to be agreed with officers				
Meeting to discuss the proposal					
Householder - max 1 hour	151.00	128.33	25.67	154.00	2.0%
Listed Building - to include Heritage Officer for max 1 hour	303.00	257.50	51.50	309.00	2.0%
1-3 dwellings - for max 1 hour	226.00	192.50	38.50	231.00	2.2%
4-9 dwellings up to 999 sqm less than 0.5 hectares change of Use to 499 sqm - for max 2 hours	451.00	383.33	76.67	460.00	2.0%
10-24 dwellings Up to 1,999 sqm 0.5 - 1 hectares Change of Use 500+ sqm - for max 2 hours	754.00	640.83	128.17	769.00	2.0%
25-49 dwellings up to 4,999 sqm more than 1 hectare for - max 2 hours	1,513.00	1,287.50	257.50	1,545.00	2.1%
50-99 dwellings up to 10,000 sqm - for max 2 hours	2,266.00	1,926.67	385.33	2,312.00	2.0%
100+ dwellings more than 10,000 sqm/major development for listed building	Bespoke fees to be agreed with officers				
The following would be in addition to the cost for drawing up and agreeing the Planning Performance					
The Local Planning Authority will, for each development, keep a record of the costs and/or hours worked for					
The following charges are given for a development of 100 houses and is indicative of the level and					
Officer Time					
Principal Development Management Officer^	6,580.00	5,593.33	1,118.67	6,712.00	2.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Senior Development Management Officer ^	19,740.00	16,779.17	3,355.83	20,135.00	2.0%
^These charges are on the basis of a Senior Planning Officer leading the discussions for WHBC and upon					
Assessments					
Viability assessment	26,320.00	22,372.50	4,474.50	26,847.00	2.0%
Legal – re obligations/ advice	6,580.00	5,593.33	1,118.67	6,712.00	2.0%
Marketing assessment	13,160.00	11,186.67	2,237.33	13,424.00	2.0%
Daylight/Sunlight assessment	9,870.00	8,390.00	1,678.00	10,068.00	2.0%
Economic/Employment Statement	13,160.00	11,186.67	2,237.33	13,424.00	2.0%
Consultees					
Environmental Health –					
- Contaminated Land	1,310.00	1,114.17	222.83	1,337.00	2.1%
- Air Quality	660.00	561.67	112.33	674.00	2.1%
- Noise	530.00	451.67	90.33	542.00	2.3%
- Vibration	530.00	450.83	90.17	541.00	2.1%
- Odour	990.00	841.67	168.33	1,010.00	2.0%
- Lighting	660.00	561.67	112.33	674.00	2.1%
- Health Impact Assessments	660.00	561.67	112.33	674.00	2.1%
Landscaping (arboricultural implications)	660.00	561.67	112.33	674.00	2.1%
Conservation – Heritage	990.00	841.67	168.33	1,010.00	2.0%
Conservation – Biodiversity	660.00	561.67	112.33	674.00	2.1%
Archaeology	660.00	561.67	112.33	674.00	2.1%
Client Services	330.00	280.83	56.17	337.00	2.1%
Policy	1,310.00	1,114.17	222.83	1,337.00	2.1%
Housing Department (Affordable Housing)	1,310.00	1,114.17	222.83	1,337.00	2.1%
Amenity, Playspace, Open Space	1,310.00	1,114.17	222.83	1,337.00	2.1%
Structural Assessment of Building	660.00	561.67	112.33	674.00	2.1%
Estates Management Scheme					

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Replacement – Genuinely Like for Like The replacement of an existing feature that will not alter its location, scale, appearance, design, materials and colour	75.00	77.00	-	77.00	2.7%
Environmental Projects The addition of environmental/alternative energy initiatives to the host property or land, such as rainwater harvesting, air source heat pumps, electric charging points, wall insulation, wind turbine, photovoltaic cells, solar hot water panels.	Free	Free		Free	
Tree or Hedgerow Works : The removal or works to an existing tree 4 metres (15 feet) tall or greater. Application for the removal of a hedge.	30.00	30.60	-	31.00	3.3%
Small Projects: A proposed feature not currently present, or existing where the alteration is not replacing like for like on the property or land – small scale and impact. Examples may include: chimney, flue, guttering, sheds/fencing, aerials, soffits/bargeboards, lighting, external boilers.	83.00	85.00	-	85.00	2.4%
Medium Projects: A proposed feature not currently present, or existing where the alteration is not replacing like for like on the property or land – large scale and impact. Examples may include: external door/windows, replacement of roof, new garden rooms	154.00	157.00	-	157.00	1.9%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Major Projects : Extension to a property including front, rear and side extensions, swimming pools, new porch, new garage, loft conversion, new dormer windows, new balcony, new conservatory, basement, demolition, HMO, subdivision of house or plot, back garden development.	£40 per sqm to max of £750	£40.8 per sqm to max of £750	-	£41 per sqm to max of £750	3.5%
Retrospective Estate Management Consent	266.00	271.00	-	271.00	1.9%
Planning Policy					
Planning Policy Documents					
Local Plan Consultation Document 2015	19.00	19.00	-	19.00	0.0%
postage and packing	4.60	3.92	0.78	4.70	2.2%
Local Plan Consultation Document Statement	37.00	38.00	-	38.00	2.7%
postage & packing	4.60	3.92	0.78	4.70	2.2%
Sustainability Appraisal Report and Appendices	58.00	59.20	-	59.20	2.1%
postage & packing	6.20	5.33	1.07	6.40	3.2%
Draft Infrastructure Delivery Plan 2015	19.00	19.40	-	19.40	2.1%
postage & packing	1.90	1.67	0.33	2.00	5.3%
District Plan Written Statement & Proposal Maps	71.00	72.00	-	72.00	1.4%
postage & packing	4.60	3.92	0.78	4.70	2.2%
Written Statement only	45.00	46.00	-	46.00	2.2%
postage & packing	4.60	3.92	0.78	4.70	2.2%
Proposal Maps only	26.00	27.00	-	27.00	3.8%
postage & packing	1.90	1.67	0.33	2.00	5.3%
Parking Standards adopted January 2004	26.00	27.00	-	27.00	3.8%
postage & packing	1.60	1.42	0.28	1.70	6.2%
Draft Local Plan Proposed Submission document August 2016	19.00	19.00	-	19.00	0.0%
postage & packing	4.60	3.92	0.78	4.70	2.2%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Draft Local Plan Proposed Submission Policies Maps August 2016	39.00	40.00	-	40.00	2.6%
postage & packing	4.60	3.92	0.78	4.70	2.2%
Summary and Guide	Free	Free	Free	Free	
postage & packing	1.80	1.67	0.33	2.00	11.1%
Sustainability Appraisal Non Technical Summary 2016	22.00	23.00	-	23.00	4.5%
postage & packing	2.20	1.92	0.38	2.30	4.5%
Sustainability Appraisal Report 2016	45.00	46.00	-	46.00	2.2%
postage & packing	4.60	3.92	0.78	4.70	2.2%
Sustainability Appraisal Appendices 1-5 2016	41.00	42.00	-	42.00	2.4%
postage & packing	4.60	3.92	0.78	4.70	2.2%
Sustainability Appraisal Annex 2016	51.00	52.00	-	52.00	2.0%
postage & packing	21.60	18.33	3.67	22.00	1.9%
Habitats Regulatory Assessment 2016	22.00	23.00	-	23.00	4.5%
postage & packing	2.20	1.92	0.38	2.30	4.5%
Green Corridor Strategic Framework Plan 2016	12.00	12.00	-	12.00	0.0%
postage & packing	2.50	2.50	0.50	3.00	20.0%
British Aerospace Supplementary Planning Guidance	13.00	13.00	-	13.00	0.0%
postage & packing	1.90	1.67	0.33	2.00	5.3%
Broadwater Road Supplementary Planning Document	19.00	19.00	-	19.00	0.0%
postage & packing	1.50	1.67	0.33	2.00	33.3%
Digswell Character Appraisal 2004	32.00	33.00	-	33.00	3.1%
postage & packing	1.50	1.33	0.27	1.60	6.7%
Welwyn Garden City Conservation Area Appraisal	19.00	19.00	-	19.00	0.0%
postage & packing	1.50	1.33	0.27	1.60	6.7%
High View Supplementary Planning Document	19.00	19.00	-	19.00	0.0%
postage & packing	1.50	1.33	0.27	1.60	6.7%
Welwyn Hatfield Green Belt Study Stage 3 August 2018	96.00	98.00	-	98.00	2.1%
postage & packing	21.60	18.33	3.67	22.00	1.9%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Supplementary Design Guidance	26.00	27.00	-	27.00	3.8%
postage & packing	1.60	1.42	0.28	1.70	6.2%
Consultation on sites promoted through the Call for Sites 2019	18.00	18.00	-	18.00	0.0%
postage & packing	3.10	2.67	0.53	3.20	3.2%
Estates					
Legal Fees for grant of a Freehold Reversions - 99 and 999 year lease - Informal approach	702.00	N/A	N/A	N/A	
Legal fees for grant of a Freehold Reversions - 99 and 999 year lease - Statutory Request	942.00	805.00	161.00	966.00	2.5%
Freehold Reversions - 999 year lease - valuation - Informal request - Dealt with internally	180.00	N/A	N/A	N/A	
Freehold Reversions - 999 year lease - valuation - Informal request - Dealt with externally	720.00	N/A	N/A	N/A	
Freehold Reversions - 999 year lease - valuation - Statutory Request	1,020.00	375.00	75.00	450.00	-55.9%
Freehold Reversions - 99 year lease - valuation - Informal request	180.00	N/A	N/A	N/A	
Freehold Reversions - 99 year lease - valuation - Informal request	942.00	N/A	N/A	N/A	
Freehold Reversions - 99 year lease - valuation - Statutory Request	1,080.00	900.00	180.00	1,080.00	0.0%
Legal Fees for a Residential Long Lease Extensions - Houses - Informal Approach	702.00	N/A	N/A	N/A	
Legal Fees for a Residential Long Lease Extensions - Houses - Statutory Request	942.00	805.00	161.00	966.00	2.5%
Residential Long Lease Extension Valuations - Houses - Informal Request - Dealt with internally	180.00	N/A	N/A	N/A	

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Residential Long Lease Extension Valuations - Houses - Statutory Request	1,200.00	1,000.00	200.00	1,200.00	0.0%
Legal Fees for a Residential Long Lease Extension - Flats - Informal approach	1,386.00	N/A	N/A	N/A	
Legal Fees for a Residential Long Lease Extension - Flats - Statutory Request	1,620.00	1,385.00	277.00	1,662.00	2.6%
Residential Long Lease Extension Valuations - Flats - Informal request	258.00	N/A	N/A	N/A	
Residential Long Lease Extension Valuations - Flats - Informal request	702.00	N/A	N/A	N/A	
Residential Long Lease Extension Valuations - Flats - Statutory Request	1,080.00	900.00	180.00	1,080.00	0.0%
Document copying - If from paper copy	81.00	69.17	13.83	83.00	2.5%
Provision of VAT invoice for fees and charges	81.00	69.17	13.83	83.00	2.5%
Assignments or Change of use or deed of Variation	1,386.00	1,180.00	236.00	1,416.00	2.2%
Grant of licences / land sales - HRA and GF	1,386.00	1,180.00	236.00	1,416.00	2.2%
Minor Asset Disposal Valuations (eg. Land Sale Requests & Hsg Garage Valuations)	300.00	255.00	51.00	306.00	2.0%
Valuation Fee - Covenant Consent - Driveway or creation of off road parking	390.00	330.00	66.00	396.00	1.5%
Valuation Fee - Covenant Consent - Major Extension	990.00	845.00	169.00	1,014.00	2.4%
Valuation Fee - Covenant Consent - 1 extra dwelling	1,650.00	1,405.00	281.00	1,686.00	2.2%
Valuation Fee - Covenant Consent 2-3 extra dwellings	2,640.00	2,244.17	448.83	2,693.00	2.0%
Valuation Fee - Covenant Consent 4+ additional dwellings	POA	POA	POA	POA	POA

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Former Landowners Consent by exchange of e-mails - minor works only where no valuation needed	150.00	127.50	25.50	153.00	2.0%
Former Landowners Consent by way of formal letter - minor works only where no valuation needed	180.00	155.00	31.00	186.00	3.3%
Legal Fees for deed documenting Covenant Consent for major works	1,350.00	1,150.00	230.00	1,380.00	2.2%
Legal fees for deed documenting Covenant Consent release of single dwelling covenant and consent for works	2,172.00	1,850.00	370.00	2,220.00	2.2%
Responses to LPE1's and similar enquiries on title.	210.00	178.33	35.67	214.00	1.9%
Valuation for consent under the single dwelling covenant for HMO	1,182.00	1,005.00	201.00	1,206.00	2.0%
Event Consent Request (non-commercial)	78.00	75.00	15.00	90.00	15.4%
Event Consent Request (commercial) < 300 people	198.00	175.00	35.00	210.00	6.1%
Event Consent Request (commercial) 300 - 499 people	366.00	315.00	63.00	378.00	3.3%
Event Consent Request (commercial) >=500 people	1,470.00	1,249.17	249.83	1,499.00	2.0%
Campus West					
Garden City Cinema - Monday to Thursday					
- Full Price	10.00	8.33	1.67	10.00	0.0%
- Concessions (U16 / Seniors / Student)	8.75	7.50	1.50	9.00	2.9%
- Full Price 3D Films	13.00	10.83	2.17	13.00	0.0%
- 3D Films Concession (U16 / Seniors / Student)	12.00	10.00	2.00	12.00	0.0%
- Screenings starting before 5pm No Zebra Discount	7.00	5.83	1.17	7.00	0.1%
- Friday to Sunday					
- Full Price	12.00	10.00	2.00	12.00	0.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
- Concessions (U16 / Seniors / Student)	10.60	9.00	1.80	10.80	1.9%
- Full Price 3D Films	14.50	12.33	2.47	14.80	2.1%
- 3D Film Concessions (U16 / Seniors / Student)	13.50	11.50	2.30	13.80	2.2%
Hawthorne Theatre - Theatrical Hire Fee					
Monday to Thursday					
8 hrs Theatre Hire	1,525.00	1,295.83	259.17	1,555.00	2.0%
Friday to Sunday					
8 hrs Theatre Hire	1,950.00	1,658.33	331.67	1,990.00	2.1%
Screen Hire					
Screen 1					
8am to 1pm	580.00	493.33	98.67	592.00	2.1%
1pm - 4pm	580.00	493.33	98.67	592.00	2.1%
4pm - 11pm	580.00	493.33	98.67	592.00	2.1%
Screen 2					
8am to 1pm	860.00	730.83	146.17	877.00	2.0%
1pm - 4pm	860.00	730.83	146.17	877.00	2.0%
4pm - 11pm	860.00	730.83	146.17	877.00	2.0%
Roller City					
- Skate Admission Only	9.50	10.00	-	10.00	5.2%
- Skate Hire	3.60	3.08	0.62	3.70	2.8%
- Spectator Charge	6.50	5.58	1.12	6.70	3.0%
Soft Play City					
Children 12 month or under	Free	Free	Free	Free	
Children 1 to 3 years	6.00	5.00	1.00	6.00	0.0%
Children 4 to 9 years	8.26	7.08	1.42	8.50	3.0%
Accompanying Adults	6.00	5.00	1.00	6.00	0.0%
Registered Child Minder (Mon to Fri only)	Free	Free	Free	Free	
Mill Green Museum & Welwyn Roman Baths					
Adult entry fee single (same for both sites)	6.00	6.00	-	6.00	0.0%
Child entry fee single (same for both sites)	2.00	2.00	-	2.00	0.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Special Events for Children (maximum charge)	9.00	9.00	-	9.00	0.0%
Children's drop in activity (minimum charge)	6.00	6.00	-	6.00	0.0%
General School visit	6.50	6.80	-	6.80	4.6%
General School visit minimum charge (based on 25 pupils)	163.00	165.00	-	165.00	1.2%
Bath House exclusive school tour-only visit per class (up to 45 pupils)	135.00	138.00	-	138.00	2.2%
Extra Charge for Miller (on non milling days)	100.00	105.00	-	105.00	5.0%
Combined visit to Museum and Roman Bath House per child	11.00	11.00	-	11.00	0.0%
Combined visit to Museum and Roman Bath House minimum charge (based on 25 pupils @ 11.70)	275.00	280.00	-	280.00	1.8%
Private Hire of Study Area (1/2 day)	127.00	130.00	-	130.00	2.4%
Private Hire of Study Area (full day)	237.00	242.00	-	242.00	2.1%
Non-private Garden Hire (per hour until 5pm)	60.00	62.00	-	62.00	3.3%
Private hire Garden after hours per hour	80.00	102.00	-	102.00	27.5%
Private hire Garden use until 5pm per hour (during opening hours)	100.00	102.00	-	102.00	2.0%
Private hire Mill tours after hours per hour	80.00	85.00	-	85.00	6.3%
Photocopying - single sheet	1.00	0.83	0.17	1.00	0.0%
Photocopying - double sided	1.50	1.33	0.27	1.60	6.7%
Digital Capture (by Staff) 5 copies (same/different)	44.00	37.50	7.50	45.00	2.3%
Digital capture (1 image)	5.70	6.00	-	6.00	5.3%
Reproduction Rights					
Works by national / non-Herts Museums - one country	72.00	62.50	12.50	75.00	4.2%
Works by national / non-Herts Museums - worldwide	138.00	116.67	23.33	140.00	1.4%
Self publishing: local history (print run <10)	8.60	7.50	1.50	9.00	4.7%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Self publishing: local history (print run >10 <500)	17.00	15.00	3.00	18.00	5.9%
Academic / local history (print run < 2,000)**	52.00	44.17	8.83	53.00	1.9%
Academic / local history (print run > 2,000)**	84.00	71.67	14.33	86.00	2.4%
Commercial / non-academic (print run < 500)**	44.00	41.67	8.33	50.00	13.6%
Commercial / non-academic (print run > 500 < 2,000)**	84.00	71.67	14.33	86.00	2.4%
Commercial / non-academic (print run > 2,000)**	110.00	100.00	20.00	120.00	9.1%
Newspapers / magazines - National**	211.00	180.00	36.00	216.00	2.4%
Newspapers / magazines - Local**	106.00	91.67	18.33	110.00	3.8%
Internet / Website - commercial / individual**	29.00	25.00	5.00	30.00	3.4%
Internet / Website - academic**	7.40	6.67	1.33	8.00	8.1%
External exhibition loans - national / commercial	116.00	99.17	19.83	119.00	2.6%
Public / educational talks - national / commercial	57.00	50.00	10.00	60.00	5.3%
Email of each Digital Image	3.70	3.33	0.67	4.00	8.1%
Commercial Requests upon application	POA	POA	POA	POA	
Archaeology Deposits (single item / box)	POA	POA	POA	POA	
<i>**Fees doubled for worldwide usage</i>					
Room/Hall Hire					
Campus West / Vineyard Barn / Hazel Grove / Panshanger					
- Exercise Class (per session)	8.00	8.00	-	8.00	0.0%
Community Centres - Room Hires (Hazel Grove, Vineyard Barn, Panshanger, Hilltop)					
Large Rooms (per hour)	25.00	26.00	-	26.00	4.0%
Small Rooms (per hour)	23.00	24.00	-	24.00	4.3%
Sheridan Studio At Campus West (per hour)	31.00	32.00	-	32.00	3.2%

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Description	2024-25	2025-26			%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Hatfield Stage Hire Fees					
Hiring of stage	POA	POA	POA	POA	
Car Parking					
Northaw Great Wood					
Annual car parking permit	33.00	27.92	5.58	33.50	1.5%
Parking Permits					
Resident motorcycle (per annum)	23.00	23.50	-	23.50	2.2%
Resident first vehicle (per annum)*	43.00	44.00	-	44.00	2.3%
Resident second vehicle (per annum)	70.00	71.50	-	71.50	2.1%
Resident third vehicle (per annum)	95.00	97.50	-	97.50	2.6%
Carers permit (per annum)	Free	Free	Free	Free	
Business Vehicle (per annum)	273.00	280.00	-	280.00	2.6%
Landlord and Resident** daily visitor vouchers (Pack of 20)	21.00	21.50	-	21.50	2.4%
Refund request (admin fee)	11.00	11.50	-	11.50	4.5%
Change of address/vehicle (admin fee)	11.00	11.50	-	11.50	4.5%
<i>*Resident first vehicle (per</i>					
<i>**those in receipt of state</i>					
Hatfield Multi-Storey					
0 - 3 Hours	Free	Free	Free	Free	Free
3 - 4 Hours	4.15	3.54	0.71	4.25	2.4%
Daily Tickets 4+ hrs (Mon - Sat)	7.70	6.54	1.31	7.85	1.9%
Kennelwoods CP					
0 - 1 Hours**	Free	Free	Free	Free	Free
1 - 4 Hours**	3.90	3.33	0.67	4.00	2.6%
<i>**change in regime due to redevelopment</i>					
Hatfield Vista Resident Permit (per annum)	40.00	33.33	6.67	40.00	0.0%
Hunters Bridge (Monday - Friday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 minutes - 2 hours	2.05	1.83	0.37	2.20	7.2%
2 - 3 hours	3.30	2.67	0.53	3.20	-3.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
3 - 4 hours	4.50	3.50	0.70	4.20	-6.7%
Daily tickets 4 + hrs	8.35	6.25	1.25	7.50	-10.2%
Hunters Bridge (Saturday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 minutes - 2 hours	1.95	1.67	0.33	2.00	2.6%
2 - 3 hours	3.10	2.67	0.53	3.20	3.4%
3 - 4 hours	4.25	3.50	0.70	4.20	-1.1%
Daily tickets 4 + hrs	7.80	6.25	1.25	7.50	-3.8%
Hunters Bridge (Sunday)					
0 - 30 minutes	Free	Free	Free	Free	Free
Sunday (daily)	Free	Free	Free	Free	Free
Campus West (Monday - Friday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 minutes - 2 hours	2.05	1.83	0.37	2.20	7.2%
2 - 3 hours	3.30	N/A	N/A	N/A	
3 - 4 hours	4.50	N/A	N/A	N/A	
2 - 4 hours	-	3.00	0.60	3.60	
Daily tickets 4 + hrs (Mon - Fri)	8.35	7.29	1.46	8.75	4.8%
Campus West (Saturday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 minutes - 2 hours	1.95	1.67	0.33	2.00	2.6%
2 - 3 hours	3.10	N/A	N/A	N/A	
3 - 4 hours	4.25	N/A	N/A	N/A	
2 - 4 hours	-	3.00	0.60	3.60	
Daily tickets 4 + hrs	7.80	7.33	1.47	8.80	12.8%
Campus West (Sunday)					
0 - 30 minutes	Free	Free	Free	Free	Free
Sunday (daily)	Free	Free	Free	Free	Free
Cherry Tree (Monday - Friday)					

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
0 - 30 minutes	Free	N/A	N/A	N/A	
30 mins - 2 hours	2.05	N/A	N/A	N/A	
2 - 3 hours	3.30	N/A	N/A	N/A	
3 - 4 hours	4.50	N/A	N/A	N/A	
Daily tickets 4 + hrs	8.35	N/A	N/A	N/A	
Cherry Tree (Saturday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 mins - 2 hours	1.96	1.66	0.33	2.00	2.0%
2 - 3 hours	3.10	2.67	0.53	3.20	3.4%
3 - 4 hours	4.25	3.50	0.70	4.20	-1.1%
Daily tickets 4 + hrs	7.80	6.25	1.25	7.50	-3.8%
Cherry Tree (Sunday)					
0 - 30 minutes	Free	Free	Free	Free	Free
Sunday (daily)	Free	Free	Free	Free	Free
Campus East (Monday - Friday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 mins - 2 hours	2.05	1.83	0.37	2.20	7.2%
2 - 3 hours	3.30	2.67	0.53	3.20	-3.0%
3 - 4 hours	4.50	3.50	0.70	4.20	-6.7%
Daily tickets 4 + hrs	8.35	6.25	1.25	7.50	-10.2%
Campus East (Saturday)					
0 - 30 minutes	Free	Free	Free	Free	Free
30 mins - 2 hours	1.95	1.66	0.33	2.00	2.3%
2 - 3 hours	3.10	2.67	0.53	3.20	3.4%
3 - 4 hours	4.25	3.50	0.70	4.20	-1.1%
Daily tickets 4 + hrs	7.80	6.25	1.25	7.50	-3.8%
Campus East (Sunday)					
0 - 30 minutes	Free	Free	Free	Free	Free
Sunday (daily)	Free	Free	Free	Free	Free
Season Tickets:					
Hatfield Multi-Storey, Dog Kennel Lane					
3 month season ticket - standard	100.00	83.33	16.67	100.00	0.0%

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Description	2024-25	2025-26		%	
	Total Fee £	Fee £	VAT £*		Total Fee £
Annual Ticket	295.00	250.00	50.00	300.00	1.7%
Campus West:					
1 month season ticket - standard	120.00	104.17	20.83	125.00	4.2%
3 month season ticket - standard	340.00	291.67	58.33	350.00	2.9%
1 month season ticket - worker/resident	105.00	89.58	17.92	107.50	2.4%
3 month season ticket - worker / resident	295.00	250.00	50.00	300.00	1.7%
Campus East Lower					
1 month season ticket - standard	120.00	104.17	20.83	125.00	4.2%
3 month season ticket - standard	340.00	291.67	58.33	350.00	2.9%
1 month season ticket - worker/resident /student	105.00	90.00	18.00	108.00	2.9%
3 month season ticket - worker / resident/ student	295.00	250.00	50.00	300.00	1.7%
Hunters Bridge					
1 month season ticket - standard	120.00	104.17	20.83	125.00	4.2%
3 month season ticket - standard	340.00	289.00	57.80	346.80	2.0%
1 month season ticket - worker / resident	105.00	89.58	17.92	107.50	2.4%
3 month season ticket - worker / resident	295.00	250.00	50.00	300.00	1.7%
Cancellation Fees relating to Season Tickets given up before their expiry date	28.00	25.00	5.00	30.00	7.1%
Civil Parking Enforcement : Dispensations	28.00	25.00	5.00	30.00	7.1%
All areas business permit	1,000.00	1,000.00	-	1,000.00	0.0%
Parking Suspensions	£20 per day per 6 metres	£20.5 per day per 6 metres	0	£20.5 per day per 6 metres	2.5%
Replacement Lifeline pendants	44.00	44.88	-	44.88	2.0%

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Description	2024-25	2025-26			%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Legal					
CS156 A Certificate of Compliance	120.00	123.00	-	123.00	2.5%
DS1 or DS2 Land Registry Forms	150.00	153.00	-	153.00	2.0%
Deed Postponement of Discount	150.00	153.00	-	153.00	2.0%
Legal Photocopying Charges	65.00	66.00	-	66.00	1.5%
Reports on Title	204.00	175.00	35.00	210.00	2.9%
Boundary enquires	105.00	108.00	-	108.00	2.9%
Notice of Assignment (unless otherwise specified)	80.00	80.00	-	80.00	0.0%
Notice of Charge (unless otherwise specified)	80.00	80.00	-	80.00	0.0%
Estate Management Booklet	20.00	21.00	-	21.00	5.0%
Search Fees:					
CON29	89.00	83.33	16.67	100.00	12.4%
CON29O questions 4-21	12.00	12.50	2.50	15.00	25.0%
CON29R question 22	27.00	29.17	5.83	35.00	29.6%
CON29R (extra parcels of land)	12.00	12.50	2.50	15.00	25.0%
Electoral Services					
Sale of electoral registers (data)	20.00	20.00	-	20.00	0.0%
plus per 1000 entries (data)	1.50	20.00	-	1.50	0.0%
Sale of electoral registers (printed)	10.00	20.00	-	10.00	0.0%
plus per 1000 entries (printed)	5.00	20.00	-	5.00	0.0%
Democratic Services					
Photocopying of information per A4 sheet	0.18	0.16	0.03	0.19	2.0%
Revenues and Benefits					
Court Costs for council tax & business rates	105.00	107.00	-	107.00	1.9%
Cemeteries					
Burial Fees					
Private Grave					
Coffin <=30" Wide and 78" Long^	950.00	970.00	-	970.00	2.1%
Large Coffin/ Casket >30" Wide and 78" Long^^	1,400.00	1,450.00	-	1,450.00	3.6%
Additional Timber Shoring	POA	POA	POA	POA	POA
Public Grave	690.00	710.00	-	710.00	2.9%

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25	2025-26			%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Children's Grave (paid for by the Children's Fund)	625.00	650.00	-	650.00	4.0%
Shallow Grave^^	1,250.00	1,280.00	-	1,280.00	2.4%
Immurement of Mausoleum Chamber^^	525.00	540.00	-	540.00	2.9%
Grant of Exclusive Right Fees					
Lawn Graves					
Coffin <=30" Wide and 78" Long^^	1,250.00	1,280.00	-	1,280.00	2.4%
Large Coffin/ Casket >30" Wide and 78" Long^^	1,900.00	1,950.00	-	1,950.00	2.6%
Premium Graves (Chosen by family - Additional Fee)^^	325.00	325.00	-	325.00	0.0%
Extension of Grant of Exclusive Right (Lawn Cemetery 10 Year Period)^^	670.00	700.00	-	700.00	4.5%
Mausoleum Crypt (top and bottom vault Lawn Cemetery)	8,300.00	6,916.67	1,383.33	8,300.00	0.0%
Premium Mausoleum Crypt (middle vault Lawn Cemetery)	9,450.00	7,875.00	1,575.00	9,450.00	0.0%
Includes marble tablet with initial inscription. Bespoke artwork, photographs and vases will incur an additional charge - 75 years					
Transfer Ownership of Grant of Exclusive Right^^	65.00	70.00	-	70.00	7.7%
Official Copy of Grant of Exclusive Right/Search Fee^^	65.00	70.00	-	70.00	7.7%
Cremated Remains and Burial Fees					
Interment of Cremated Remains^^	325.00	335.00	-	335.00	3.1%
Strewing of Cremated Remains^^	195.00	200.00	-	200.00	2.6%
Immurement of cremated remains^^ (Into Mausoleum Chamber)	325.00	335.00	-	335.00	3.1%
Immurement of cremated remains^^ (Into Sanctum)	130.00	135.00	-	135.00	3.8%
Second set of cremated remains - same time^^	130.00	135.00	-	135.00	3.8%
Cremated Remains within Coffin^^	130.00	135.00	-	135.00	3.8%
Cremated Remains License Fees					
Cremated Remains Memorial Plot^^	650.00	700.00	-	700.00	7.7%
Commemorative Garden Tablet^^	550.00	550.00	-	550.00	0.0%
Half Size Lawn Grave^^	650.00	700.00	-	700.00	7.7%
Sanctum 2000 Vault (Hyde Cemetery)^^	950.00	970.00	-	970.00	2.1%
Memorial Garden Kerb (Hyde Cemetery)^^	375.00	400.00	-	400.00	6.7%
Additional 10 Year Licence Period^^	260.00	300.00	-	300.00	15.4%

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25	2025-26			%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Memorial Permit Fees					
Headstones - new and replacement memorials^^	255.00	225.00	45.00	270.00	5.9%
Tablet^^	130.00	116.67	23.33	140.00	7.7%
Vase^^	130.00	116.67	23.33	140.00	7.7%
Engrave an additional Subscription^^	130.00	116.67	23.33	140.00	7.7%
Kerb Setting (Hatfield Hyde)^^	325.00	291.67	58.33	350.00	7.7%
Fine for any convention to memorial regulation	635.00	650.00	-	650.00	2.4%
Permit to clean Memorial	35.00	40.00	-	40.00	14.3%
Permit to Repair Memorial	125.00	140.00	-	140.00	12.0%
^^Non Residential fees - all of the above fees are trebled for a person who at the time of death resides outside the borough of Welwyn Hatfield. Any fees relating to the grave afterwards will also be trebled. The only exceptions to the trebling of fees are as follows:					
- If a resident is required to move out of the area for medical care or to any nursing home within the last 2 years due to ill-health, a standard fee would apply					
Cremations					
Adult cremation (18 years and older)	1,100.00	1,100.00	-	1,100.00	0.0%
Child cremation (17 years and younger) (paid for by the Children's Fund)	625.00	650.00	-	650.00	4.0%
Weekday Early Morning Service (Mon-Fri). Includes 20 minute service.	600.00	600.00	-	600.00	2.0%
Direct Cremation (unattended with no service permitted)	500.00	500.00	-	500.00	0.0%
Direct Cremation (unattended with no service permitted with Virtual Memorial Service VMS)	n/a	500.00	-	500.00	n/a
Please note cremations to only take place between 9.30am - 4.30pm. No cremations to take place on Bank Holidays.					
Both Adult & Child cremation includes 60 minute slot, with 40 minute chapel service.					
Surcharges					
Saturday cremation (additional cost to above)	270.00	280.00	-	280.00	3.7%
Additional time/hire of chapel (60 minutes, with 40 minute chapel service included)	325.00	279.17	55.83	335.00	3.1%
Miscellaneous Fees					
Memorial Plaque	POA	POA	POA	POA	POA
Inclusion of small photo/bespoke artwork	POA	POA	POA	POA	POA
Inclusion of large photo/bespoke artwork	POA	POA	POA	POA	POA
New plaque for Memorial Garden Kerb (Hyde Only)	POA	POA	POA	POA	POA
Late fee for cremation services - per 15 minutes	95.00	100.00	-	100.00	5.3%

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024-25	2025-26			%
	Total Fee £	Fee £	VAT £*	Total Fee £	
Late fee for burial services - per half hour	190.00	200.00	-	200.00	5.3%
Turf Grave	70.00	80.00	-	80.00	14.3%
Permission to vault a grave space ^{^^}	580.00	600.00	-	600.00	3.4%
^{^^} Subject to availability.					
Media Services					
Live webcast	40.00	n/a		n/a	
Live, on demand (for 28 days) and downloadable webcast	70.00	62.50	12.50	75.00	7.1%
Keepsake copy of webcast	70.00	62.50	12.50	75.00	7.1%
Additional copy of webcast	35.00	33.33	6.67	40.00	14.3%
Visual Tribute Services					
Halo Photo (Single photo shown throughout service or at specific time)	15.00	12.50	2.50	15.00	0.0%
Additional single photo	15.00	12.50	2.50	15.00	0.0%
Slideshow (up to 25 photos with simple fades)	50.00	45.83	9.17	55.00	10.0%
Pro Tribute (up to 25 photos professionally edited, including video footage)	90.00	79.17	15.83	95.00	5.6%
Family-made (family -made video that is checked and prepared)	30.00	29.17	5.83	35.00	16.7%
Keepsake copy of Visual Tribute	60.00	54.17	10.83	65.00	8.3%
Downloadable Pro Tribute	15.00	16.67	3.33	20.00	33.3%
Video Book	100.00	83.33	16.67	100.00	0.0%
Additional Copies of Video Book		45.83	9.17	55.00	n/a
Memorial Memory Box	135.00	116.67	23.33	140.00	3.7%
Additional Copies of Memory Book		62.50	12.50	75.00	n/a
Themed Tribute	POA	POA	POA	POA	POA
Bespoke Tribute	POA	POA	POA	POA	POA
Tribute Additions					
Additional 25 photos on Slide Show or Pro Tribute	30.00		5.83	35.00	16.7%
Additional personalisation	30.00	29.17	5.83	35.00	16.7%
Other (single use charge)					
Application admin fee for leasehold sub-let	56.00	58.00	-	58.00	3.6%
Application admin fee for leasehold property alteration	189.00	193.00	-	193.00	2.1%

Description	Original Budget 2024/25	Original Budget 2025/26	Movement
	£'000	£ '000	£ '000
Dwelling rents	(60,262)	(60,708)	(446)
Non-dwelling rents	(508)	(759)	(250)
Tenants' charges for services and facilities	(1,826)	(2,007)	(181)
Leaseholders' charges for services and facilities	(885)	(924)	(38)
Contributions towards expenditure	(250)	(281)	(31)
Total Income	(63,731)	(64,678)	(947)
Repairs and maintenance	11,470	12,888	1,418
Supervision and management	11,801	12,133	332
Special services	4,186	3,954	(231)
Rents, rates, taxes and other charges	1,342	1,399	57
Impairment allowance for doubtful debts	572	572	-
Depreciation	17,100	16,227	(873)
Debt management costs	42	42	-
Sums directed by Secretary of State	100	100	-
Total Expenditure	46,612	47,315	703
HRA share of Corporate and Democratic Core	1,261	1,272	11
Net Cost of Services	(15,858)	(16,090)	(233)
Less Interest and Non-Statutory Items:			
Interest payable and similar charges	9,058	9,975	917
HRA financing and investment income	(124)	(131)	(7)
Revenue Contribution to Capital	6,600	6,225	(375)
Total Adjustments	15,534	16,069	535
(Surplus) / Deficit on the HRA	(324)	(21)	303

HRA Reserves

	Original Budget 2024/25	Original Budget 2025/26
	£'000	£'000
General HRA reserve		
Opening HRA Balance	(2,952)	(3,276)
In-year (Surplus) / Deficit	(324)	(21)
Closing HRA Balance	(3,276)	(3,298)

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Welwyn Hatfield Borough Council
Housing Revenue Account – Budget Changes 2025/26

Appendix G

<p>Dwelling rents - Increased income of (£0.446m)</p> <p>The rent has been increased in line with government guidance issued earlier this year. For 2025/26, this equates to an increase of 2.7% and takes the average actual rent to £134.88.</p> <p>Allowance has been made in the total estimated income for the decanting of properties for redevelopment, for the loss of properties due to right to buy and for increases in properties as a result of the Affordable Housing Programme.</p>
<p>Non-dwelling rents - Increased income of (£0.250m)</p> <p>Increased income is anticipated on this area linked to a higher number of properties being planned for use with temporary accommodation / hostels, along with inflationary increases on sheltered accommodation and service charge income.</p>
<p>Tenants Charges for Services and Facilities – Increased income of (£181k)</p> <p>Increased income is expected due to the completion of Fourways House and the start of service charges for this property. There is also increased income forecast from hostels and Independent Living service charges.</p>
<p>Leaseholder Charges for Services and Facilities – Increased income of (£38k)</p> <p>Where leaseholders are part of a block where works are undertaken, a proportion of these costs will be recharged to leaseholders. There is an increase expected in leaseholder charges mainly due to inflationary increases.</p>
<p>Repairs and maintenance – Increased expenditure of 1.418m</p> <p>There is growth of £1.2m for a new cyclical decorations programme and £140k for damp and mould surveys required, as well as inflationary contract increases.</p>
<p>Supervision and management – Increased expenditure of £332k</p> <p>Increased expenditure is largely driven by inflation on salaries and contracts.</p>
<p>Special services – Decreased expenditure of £231k</p> <p>There are savings on utilities costs within this area.</p>
<p>Rents, rates, taxes and other charges – Increased expenditure of £57k</p> <p>There is increased expenditure expected on council tax for several sites that are currently vacant, pending redevelopment or major upgrade works. These are now incurring council tax at double the usual rate due to being classified as being long-term vacant properties. This budget will decrease in future years once works are completed.</p>

Depreciation – Decreased expenditure of £0.873m

£0.873m increased depreciation charge. The depreciation charge to the HRA is a statutory charge based on the value of the Council's dwelling stock and it increases in line with its stock value. This charge is credited to the capital account (i.e., Major Repairs Reserve) and used towards funding the HRA capital programme and repayment of borrowing.

HRA Share of Corporate and Democratic Core – Increased expenditure of £11k

An increase of £11k in internal recharges following a review of core council budgets and recharges, a calculation has been undertaken to apportion costs to the HRA.

Interest payable and similar charges – Increased expenditure of £968k

There is a £917k increase to interest payable. Interest payable is calculated based on the Council's capital programme and prevailing interest rates, which includes financing and borrowing forecasts. These forecasts show a net increase to the HRA borrowing requirement which in turn increases the interest payable.

Revenue Contribution to Capital – Increased expenditure of £0.375m

There is a £0.375m decrease in the revenue contribution to capital. The balance on the HRA each year is contributed to support the capital expenditure programme, specifically the Affordable Housing Programme and repayment of existing borrowing. This is done to make best use of funds as well as minimise the borrowing requirement and associated costs. This amount will vary each year dependent on rent policy, scheduled loan repayments, depreciation charges and other factors.

The Council's Medium-Term Financial Strategy sets medium term minimum working balance on the HRA at 5% of turnover. The revenue contribution is therefore calculated as the difference between 5% of total income and all other items of income and expenditure.

*VAT charged at prevailing rate of 20%. This would be amended in line with changes to regulations

Description	2024/25	2025/26			%
	Total Fee £	Fee £	VAT £*	Total Fee £	
The Hive - Venue Hire (Hourly Rate)					
The Hive - Sports Hall	40.00	34.17	6.83	41.00	2.5%
The Hive - Dining Room	32.00	33.00	-	33.00	3.1%
The Hive - Studio	24.00	25.00	-	25.00	4.2%
The Hive - Meeting Room	19.36	N/A	N/A	N/A	
The Hive - Freddie's Den					
Child Entry	4.50	3.83	0.77	4.60	2.2%
Bronze Party	128.00	108.33	21.67	130.00	1.6%
Silver Party	192.00	162.50	32.50	195.00	1.6%
Gold Party	245.00	N/A	N/A	N/A	
Other (Weekly charge - 52wks)					
Hazel Grove House - Running Cost	54.00	55.00	-	55.00	1.9%
Hazel Grove House - Bedsit Utilities	20.00	20.00	-	20.00	0.0%
Hazel Grove House - 1 Bedroom Flat Utilities	23.00	24.00	-	24.00	4.3%
Hazel Grove House - 2 Bedroom Flat Utilities	25.00	26.00	-	26.00	4.0%
Inspira House - Running Cost	51.00	52.00	-	52.00	2.0%
Inspira House - Utilities	23.00	24.00	-	24.00	4.3%
Burfield Close - Running Cost	50.00	51.00	-	51.00	2.0%
Burfield Close Utilities	23.00	24.00	-	24.00	4.3%
Council Tenants Lifeline Charge	4.70	4.80	-	4.80	2.1%
Non-Council Tenants Lifeline Charge	5.40	5.50	-	5.50	1.9%
Communal Facilities Charge Neighbourhood Schemes	14.00	14.30	-	14.30	2.1%
Communal Facilities Charge Communal Schemes	14.00	14.30	-	14.30	2.1%
Communal Heating	10.00	10.20	-	10.20	2.0%
Garage Rent Integral	16.00	17.00	-	17.00	6.3%
Garage Rent en bloc (incl VAT)	20.00	16.80	4.20	21.00	5.0%
Other (single use charge)					
Other (single use charge)					
Replacement Lifeline pendants	44.00	45.00		45.00	2.3%
Replacement key fob	19.00	20.00		20.00	5.3%

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Proposed Capital Expenditure Programme 2025/26 - 2029/30

Appendix I

Project Title	Current Year Forecast			Original Budget 2025/26 £'000	Five Year Capital Programme				
	Current Budget 2024/25 £'000	2024/25 Forecast Spend £'000	2024/25 Rephasing £'000		2025/26 with rephasing £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
GENERAL FUND									
Parking Programme	400	150	100	260	360	260	260	260	260
Highview Shops	379	330	50	-	50	-	-	-	-
Hatfield Town Centre Public Realm	73	-	-	-	-	-	-	-	-
Community Infrastructure Levy software	26	26	-	-	-	-	-	-	-
Flat Refurbishments Hatfield Town Centre	18	18	-	-	-	-	-	-	-
Redevelopment of 1 and 3-9 Town Centre Hatfield	-	90	-	-	-	-	-	-	-
PRG Community Inclusion	8	8	-	-	-	-	-	-	-
Welwyn Garden City Town Centre North	-	55	-	-	-	-	-	-	-
Play Area Replacement Scheme	363	200	-	55	55	55	55	55	55
Angerland Football Improvement schemes	800	-	800	-	800	-	-	-	-
Angerland Rugby Improvement schemes	200	-	200	-	200	-	-	-	-
Link Drive Redevelopment	-	86	-	-	-	-	-	-	-
Commercial property-Energy efficiency	80	80	-	-	-	-	-	-	-
Hatfield Town Centre Market Place	351	850	100	-	100	-	-	-	-
Gosling Redevelopment / Masterplanning	183	-	-	-	-	-	-	-	-
Mill Green Museum Brickwork and Masonry	40	-	-	-	-	-	-	-	-
Museum Service - Refit of Pumping Station	48	76	-	-	-	-	-	-	-
Public Sector De-carbonisation Scheme Campus West	-	16	-	-	-	-	-	-	-
EV Charging Points	135	175	-	-	-	-	-	-	-
ANPR Vehicles	196	196	-	-	-	-	-	-	-

Proposed Capital Expenditure Programme 2025/26 - 2029/30

Appendix I

Project Title	Current Year Forecast			Original Budget 2025/26 £'000	Five Year Capital Programme				
	Current Budget 2024/25 £'000	2024/25 Forecast Spend £'000	2024/25 Rephasing £'000		2025/26 with rephasing £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Mill Green Museum purchase of Marquees	11	-	-	-	-	-	-	-	-
Peartree Lane (YMCA) Land Purchase	2,955	2,700	-	-	-	-	-	-	-
Replacement of sports equipment	10	-	-	-	-	-	-	-	-
Campus West Seating	20	20	-	-	-	-	-	-	-
Campus West Lighting Desk	40	40	-	-	-	-	-	-	-
Campus West Ticketing Platform	90	90	-	-	-	-	-	-	-
Weltech Telephony	20	21	-	-	-	-	-	-	-
Parking Schemes Implementation	155	80	-	50	50	50	50	50	50
HatTech Lift	100	100	-	-	-	-	-	-	-
Start up Retail Units	-	-	-	200	200	-	-	-	-
Campus West Projector and Server Replacement	-	-	-	69	69	-	-	-	-
Playgrounds Electric Van	-	-	-	-	-	35	-	-	-
Bins Hatfield Town Centre	-	-	-	10	10	-	-	-	-
Hatfield Gateway Improvements	-	-	-	25	25	-	-	-	-
Total Executive Director - Place (General Fund)	6,700	5,406	1,250	669	1,919	400	365	365	365
Construction of memorial plinths	5	5	-	-	-	-	-	-	-
Capita Upgrade	30	30	-	-	-	30	-	-	-
Multi Functional Devices-Replacement programme	18	-	-	18	18	18	18	18	18
ICT Rolling Program/Refresh	297	297	-	130	130	130	130	130	130
Revenues and Benefits contract one off transformation costs	167	167	-	-	-	-	-	-	-

Proposed Capital Expenditure Programme 2025/26 - 2029/30

Appendix I

Project Title	Current Year Forecast			Original Budget 2025/26 £'000	Five Year Capital Programme				
	Current Budget 2024/25 £'000	2024/25 Forecast Spend £'000	2024/25 Rephasing £'000		2025/26 with rephasing £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Blade Server Replacement	34	-	-	-	-	-	-	-	-
Chatbot	31	44	-	-	-	-	-	-	-
Telephony Hardware Replacement	50	50	-	-	-	-	-	-	-
OakHill Environment Improvements	15	-	-	-	-	-	-	-	-
Council Chamber Microphones	-	83	-	-	-	-	-	-	-
Cemetery Extension	-	-	-	30	30	-	-	-	-
Blade Replacement	-	-	-	-	-	-	-	-	155
SANs Replacement	-	-	-	-	-	125	-	-	-
Wifi	-	-	-	-	-	60	-	-	-
Firewalls	-	-	-	-	-	-	-	-	30
Switches	-	-	-	-	-	135	-	-	-
Total Executive Director - Finance and Transformation (General Fund)	647	675	-	178	178	498	148	148	333
CCTV upgrades (Welwyn Garden City, Urban and Hatfield)	112	112	-	-	-	-	-	-	-
Assure System (formerly Northgate case management system - replace and enhance)	72	24	48	-	48	-	-	-	-
Better Care Fund and Disabled Facilities Grant	592	592	-	592	592	592	592	592	592
Decent Homes Private Sector GF	15	15	-	-	-	-	-	-	-
Streetscene Bins, Furniture and Equipment	48	49	-	48	48	48	48	48	48
Public Sector De-carbonisation Scheme Campus East	-	13	-	-	-	-	-	-	-
Garage Renovations	200	180	-	200	200	200	200	200	200

Proposed Capital Expenditure Programme 2025/26 - 2029/30

Appendix I

Project Title	Current Year Forecast			Original Budget 2025/26 £'000	Five Year Capital Programme				
	Current Budget 2024/25 £'000	2024/25 Forecast Spend £'000	2024/25 Rephasing £'000		2025/26 with rephasing £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Garage Forecourt Resurfacing	100	120	-	85	85	85	85	85	85
Asset Condition Works	636	200	-	945	945	955	955	955	955
Stanborough Lake Bridge Works	-	-	-	75	75	-	-	-	-
Total Executive Director - Resident Services and Climate Change (General Fund)	1,774	1,304	48	1,945	1,993	1,880	1,880	1,880	1,880
TOTAL GENERAL FUND	9,121	7,386	1,298	2,792	4,090	2,778	2,393	2,393	2,578
Emergency Alarms replacement programme	29	29	-	-	-	-	-	-	-
AHP - General	500	289	-	1,000	1,000	-	-	-	-
AHP - New schemes	3,000	3,000	-	-	-	-	-	2,700	2,700
AHP - Open Market Purchases	-	1,200	-	-	-	-	-	-	-
AHP - Howlands House Redevelopment and Additional Units	3,000	200	2,800	-	-	11,202	-	-	-
AHP - Minster House Redevelopment and Additional Units	500	500	-	-	-	-	-	-	-
AHP - Burfield	5,720	-	5,720	-	-	-	-	5,720	-
AHP - Hazel Grove	400	-	400	-	400	-	-	-	-
AHP - Haseldine Meadows	686	100	586	-	-	1,274	-	-	-
AHP - Lockley Crescent	880	100	780	-	-	1,661	-	-	-
AHP - Ludwick Green	4,896	750	4,146	-	4,146	-	-	-	-

Proposed Capital Expenditure Programme 2025/26 - 2029/30

Appendix I

Project Title	Current Year Forecast			Original Budget 2025/26 £'000	Five Year Capital Programme				
	Current Budget 2024/25 £'000	2024/25 Forecast Spend £'000	2024/25 Rephasing £'000		2025/26 with rephasing £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
AHP -Queensway House	-	35	-	-	-	-	-	-	-
AHP - Swallowfields	50	142	-	-	-	-	-	-	-
AHP - Birchwood House	255	-	255	-	255	-	-	-	-
AHP - YMCA	-	30	-	-	-	-	-	-	-
Total Executive Director - Place (HRA)	19,916	6,375	14,687	1,000	5,801	14,137	-	8,420	2,700
Major Repairs	24,201	24,201	-	26,910	26,910	26,910	29,248	26,498	6,560
Aids and Adaptations	2,021	2,021	-	1,680	1,680	1,680	1,680	1,680	1,680
Insulation Improvements	664	664	-	2,332	2,332	2,332	2,332	2,332	2,332
Smoke & Carbon Monoxide Alarms	100	300	-	100	100	100	100	100	100
Gas Central Heating Replacement Program	3,880	3,200	-	3,880	3,880	4,419	1,812	1,812	1,812
Major Repairs (other contractors)	543	200	343	1,497	1,840	297	297	297	297
Door entry systems	3,257	2,000	-	2,000	2,000	2,000	2,000	-	-
Electricity mains	1,120	1,120	-	790	790	790	790	790	790
Lift replacement	540	540	-	200	200	200	200	200	200
Sheltered Refurbishment	1,417	1,000	417	800	1,217	800	800	800	780
Digital Improvements	35	35	-	-	-	-	-	-	-
Communal aerials	80	20	-	-	-	-	-	-	-
Conversions	161	161	-	-	-	-	-	-	-
Asbestos	249	100	149	249	398	249	249	249	249
Fire Doors	2,500	2,500	-	-	-	-	-	-	-
Howard House Refurbishment	5,566	500	5,066	3,800	8,866	3,600	-	-	-

Proposed Capital Expenditure Programme 2025/26 - 2029/30

Appendix I

Project Title	Current Year Forecast			Original Budget 2025/26 £'000	Five Year Capital Programme				
	Current Budget 2024/25 £'000	2024/25 Forecast Spend £'000	2024/25 Rephasing £'000		2025/26 with rephasing £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
Decarbonisation HRA	4,000	4,000	-	7,960	7,960	7,960	4,030	-	-
Total Executive Director - Resident Services and Climate Change (HRA)	50,333	42,561	5,975	52,198	58,173	51,337	43,538	34,758	14,800
TOTAL HOUSING REVENUE ACCOUNT	70,250	48,936	20,662	53,198	63,974	65,474	43,538	43,178	17,500
Total	79,371	56,322	21,960	55,990	68,064	68,252	45,931	45,571	20,078

Capital Financing Summary

Appendix J

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
GENERAL FUND						
General Expenditure	7,386	4,090	2,778	2,393	2,393	2,578
Loan Repayment	1,419	1,419	1,419	1,419	1,419	1,419
Capital Receipts and Reserves	(1,180)	(1,092)	(879)	(814)	(814)	(864)
Capital Grants and Contributions	(1,151)	(1,672)	(592)	(592)	(592)	(592)
Revenue Contribution to Capital	(83)	0	0	0	0	0
Borrowing Requirement for Before MRP	6,391	2,745	2,726	2,406	2,406	2,541
Minimum Revenue Provision	(1,151)	(1,115)	(1,207)	(1,316)	(1,368)	(1,421)
Net Change in Borrowing Requirement for General Fund	5,240	1,630	1,519	1,090	1,038	1,120
Cumulative Borrowing Requirement at year end	51,179	51,389	51,490	51,161	50,779	50,480
Capital Reserves Balance at year end	4,290	3,311	2,545	1,844	1,143	392
Capital Grants Balance at year end	6,370	5,370	5,370	5,370	5,370	5,370

Capital Financing Summary

Appendix J

	2024/25 £'000	2025/26 £'000	2026/27 £'000	2027/28 £'000	2028/29 £'000	2029/30 £'000
HOUSING REVENUE ACCOUNT						
Total Expenditure	48,936	63,974	65,474	43,538	43,178	17,500
Loan Repayment	25,800	27,500	29,300	29,799	13,100	14,100
Capital Receipts and Reserves	(18,844)	(19,388)	(18,663)	(19,433)	(19,438)	(19,285)
Restricted 141 Capital Receipts	(2,550)	(2,320)	(4,490)	0	(302)	(2,000)
Capital Grants and Contributions	(1,835)	(3,460)	(3,460)	(1,730)	0	0
Revenue Contribution to Capital	(10,103)	(3,931)	(4,844)	(2,319)	(2,319)	(2,319)
Borrowing Requirement for Year	41,404	62,375	63,317	49,855	34,219	7,996
Cumulative Borrowing Requirement at year end	266,063	300,938	334,955	355,011	376,131	370,027
Capital Reserves and Grants Balance at year end	13,881	22,579	20,375	22,747	24,906	25,617

Statement of Capital Reserves and Grant Balances

Appendix K

	General Fund			Housing Revenue Account					Total Capital Reserves
	Capital Receipts Reserve	Capital Grants and Contrib's	Total GRF Capital Reserves	Capital Receipts Reserve	141 Receipts Reserve	Major Repairs Reserve	Capital Grants and Contrib's	Total HRA Capital Reserves	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Receipts	637	1,887	2,524	1,781	2,334	15,014	1,120	20,250	22,774
Use of reserves to finance capital spend	(1,428)	(1,740)	(3,168)	(880)	(2,334)	(15,014)	(947)	(19,176)	(22,343)
Closing Balance March 2024	5,289	5,230	10,519	901	13,192	0	174	14,267	24,786
Receipts	163	2,291	2,454	473	3,239	17,470	1,661	22,843	25,297
Use of reserves to finance capital spend	(1,162)	(1,151)	(2,313)	(1,374)	(2,550)	(17,470)	(1,835)	(23,229)	(25,542)
Forecast Closing Balance March 2025	4,290	6,370	10,660	(0)	13,881	0	0	13,881	24,541
Receipts	95	672	767	1,477	11,018	17,911	3,460	37,326	38,093
Use of reserves to finance capital spend	(1,074)	(1,672)	(2,746)	(1,477)	(2,320)	(17,911)	(3,460)	(28,628)	(31,374)
Forecast Closing Balance March 2026	3,311	5,370	8,681	(0)	22,579	0	0	22,579	31,260
Receipts	95	592	687	300	2,286	18,363	3,460	27,869	28,556
Use of reserves to finance capital spend	(861)	(592)	(1,453)	(300)	(4,490)	(18,363)	(3,460)	(30,073)	(31,526)
Forecast Closing Balance March 2027	2,545	5,370	7,915	(0)	20,375	0	0	20,375	28,291
Receipts	95	592	687	305	2,372	19,128	1,730	25,265	25,952
Use of reserves to finance capital spend	(796)	(592)	(1,388)	(305)	0	(19,128)	(1,730)	(22,893)	(24,281)
Forecast Closing Balance March 2028	1,844	5,370	7,214	(0)	22,747	0	0	22,747	29,962
Receipts	95	592	687	310	2,461	19,128	0	21,899	22,586
Use of reserves to finance capital spend	(796)	(592)	(1,388)	(310)	(302)	(19,128)	0	(19,740)	(21,128)
Forecast Closing Balance March 2029	1,143	5,370	6,513	(0)	24,906	0	0	24,906	31,420
Receipts	95	592	687	315	2,553	19,128	0	21,996	22,683
Use of reserves to finance capital spend	(846)	(592)	(1,438)	(157)	(2,000)	(19,128)	0	(21,285)	(22,723)
Forecast Closing Balance March 2030	392	5,370	5,762	158	25,459	0	0	25,617	31,379

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Welwyn Hatfield Borough Council

**Medium-Term Financial Strategy
and Financial Governance Framework**

2025/26 – 2028/29



**WELWYN
HATFIELD**

CONTENTS

Section	Page
1. Introduction	2
2. Revenue Forecasts and Strategies	
2.1 Local and economic context	4
2.2 Forecasts and Assumptions – General Fund	10
Forecasts and Assumptions – Housing Revenue Account	12
2.3 Revenue Strategies and Efficiency Programmes	14
3. Capital Forecasts and Strategies	
3.1 Summary and Approach	18
3.2 Capital Forecasts and Assumptions	19
3.3 Strategies & Indicators	21
4. Professional Advice, Skills, Training and Capacity	24
Annexes	
Annex A - Reserves Policy	25
Annex B - Fees and Charges Strategy	29
Annex C - Minimum Revenue Provision Policy	30
Annex D - Financial Planning Framework	31
Annex E - Investment Strategy	32
Annex F - Treasury Management Strategy	35
Annex G - Summary of key financial indicators	45

1 Introduction

Welcome to our Medium-Term Financial Strategy (MTFS) and Financial Governance Framework. This document sets out our financial forecasts, risks, challenges and strategies for the period 2025/26 to 2028/29. It also provides the detail behind our financial governance framework including our strategies and policies.

- 1.1 This strategy has been prepared in unprecedented times of economic uncertainty following the international pandemic, fuel inflation and the cost-of-living crisis, along with a general and a general decline in public sector funding. It is also prepared at a time where pressures and expectations on local government continue to rise.
- 1.2 Following extensive consultation with our residents, we set our corporate plan and priorities for the period of 2023-2026, and we set an annual action plan in line with these targets:
https://democracy.welhat.gov.uk/documents/s22707/WHBC_HEART_A3%20Landscape%2021.pdf
- 1.3 This strategy, which is reviewed annually, supports our overall direction and provides details of the financial strategies in place to deliver our objectives. It is a crucial component of the Council's strategic planning framework. Our key decisions need to be made with consideration to a financial plan that looks beyond the short term.
- 1.4 Whilst there are many challenges ahead, we start the next three years in a reasonably strong financial position with healthy reserves and strategies in place to support the delivery of the efficiency savings required to deliver a balanced budget, whilst also recognising the next three years will be substantially more challenging financially.
- 1.5 The council still faces income losses following changes in peoples behaviour and confidence, associated with the pandemic, increasing demands on statutory services such as homelessness, and increasing risks around the council's finances in the medium-term. These will need to continue be closely monitored as we enter 2025/26, and actions put in place should these risks come to fruition. These risks and impacts, coupled with the cost-of-living crisis adds further uncertainty as inflation in the coming years is extremely hard to predict.
- 1.6 We have an ambitious investment programme, specifically on Housing and Regeneration within the Borough. Although part of this programme is grant funded, there will be borrowing requirements, and these will need to be carefully managed along with the ongoing cost implications.
- 1.7 Our priority has always been to safeguard frontline services where possible, but inevitably there have been, and will continue to be, some difficult decisions that result in changes to services for our residents, customers and businesses. Meeting savings requirements will require an increasingly commercial and innovative approach with new ways of working.
- 1.8 We have a strong and successful record of delivering the efficiency savings required, and since the start of government grant funding reductions in 2010, we have successfully delivered just under £24m of efficiency savings.
- 1.9 We wrote to the Government in 2024 to highlight the substantial pressures we are facing, and our concerns around Local Government funding, and will be responding to the provisional settlement with many of these same concerns.

- 1.10 Whilst we have been successful in delivering these efficiencies, it has been challenging, and should the funding provided to the council continue to fall behind inflation, or be reviewed more substantially where we see funding reduce, it may mean that we will have to take some difficult decisions to ensure that we remain financially resilient, that we would not have otherwise taken.
- 1.11 The government has issued a white paper on devolution, which also provides some direction for local government reorganisation. This MTFS is prepared on the basis that the council will be ongoing as an organisation, and in any event, even if the council is impacted by reorganisation, we would need to continue to deliver value for money and maintain a sound financial position with reserves to manage any unforeseen events until the point of any reorganisation.

Cllr James Broach
Executive Member for
Resources

Richard Baker
Executive Director
(Finance and Transformation)

2 Revenue Forecasts and Strategy

We maintain two revenue accounts. The Housing Revenue Account (HRA) which is solely for the day-to-day activities of our Social Housing Landlord function (our tenants), and the General Fund Revenue Account (GF) which is for or day to day activities for all other services.

2.1) Local, National and Economic Context

- 2.1.1 The following section sets out some of the key considerations we have to be mindful of when we set our budgets and review our medium to longer-term forecasts.
- 2.1.2 There are a significant number of uncertainties and risks, and because of this, we undertake sensitivity analysis to understand the potential impact of material changes and ensure our reserves are adequate to deal with any such impacts (Annex A).

Grant Funding and Business Rates (General Fund)

- 2.1.3 Grant funding for local government continues to be extremely uncertain as we move into the next three-year period. The most recent settlement is a one year settlement only, but the government has set out its intentions to provide a longer term settlement, and is consulting on the principles for this.
- 2.1.4 This provides indications that the business rates system will be reset for 2026/27, and that the funding formula and allocations will be changed. Transitional arrangements are proposed, which would smooth the impacts of any sudden reductions to grants over a phased period.
- 2.1.5 As these could have substantial impacts for us, it makes medium to longer-term planning extremely difficult and increases our financial and service delivery risks, but assumptions on grant reductions have been assumed to impact over a three-year period.
- 2.1.6 Revenue Support Grant (RSG), previously provided by the Government was removed, but was reintroduced in 2023/24 following the rolling of two other grants, into this funding stream. The government has confirmed that negative RSG will not apply for 2025/26.
- 2.1.7 With the reductions in funding we have seen since 2010, we have become increasingly reliant on the more volatile income sources such as business rates.
- 2.1.8 The Business Rates system has seen significant changes including changes to the appeals process, additional reliefs being granted by Government and proposals for a more regular revaluation cycle. These make the income stream extremely volatile and difficult to predict in the medium term.
- 2.1.9 In particular, this region saw some of the largest increases in valuations in 2023. When revaluation takes place, the Government adjusts the system to ensure councils receive the same funding as they would have otherwise received had revaluation not taken place. However, this does not account for the substantial risks we face with appeals against these valuations, which we have to partly fund due to the way the system is designed.
- 2.1.10 The government piloted a 75% business rates retention scheme from 2019/20, and Hertfordshire was in this scheme for the majority of years since. Districts are selected to be in the pool, based upon the best mix to obtain the best funding for the County as a whole. Welwyn Hatfield has been selected for 2025/26 and the budget assumes a level of business rates pooling gains for 2025/26. These arrangements are only one year in nature, so any additional

income cannot be relied upon to support the budget gaps in future years. It is unclear what will apply in future years and this could well be affected by the governments planned business rates retention review.

- 2.1.11 The business rates retention reset has been assumed for 2026/27, which will likely see a drop in rates income of around £1m, assuming the Governments funding assessment remains the same (a transition grant has been assumed to smooth the impact of this over three years).
- 2.1.12 The New Homes Bonus Scheme was introduced to encourage councils to facilitate greater housing growth. However, over time, the benefits of the grant have been reduced, including the term over which the grant is paid, and the introduction of a baseline level of growth for which no grant is paid. The scheme has been continued for one year, and the government has made clear it intends to continue with incentives to councils for housing growth, but under a revised scheme from 2026/27.
- 2.1.13 No long-term certainty has been provided over whether the previously proposed grant reductions (through negative RSG), will be taken into account in the various funding reviews, and this may adversely impact future income for us, and could be in the region of a cost of around £400k if not eliminated on a permanent basis.
- 2.1.14 The Funding Guarantee Grant was introduced in 2023/24 and aims to ensure that all councils receive a 3% increase in core spending power, before any decisions are taken on council tax or the use of reserves. This grant ended in 2024/25, but a new “Funding Floor” grant has been introduced to ensure no council receives less core spending power in 2025/26 than it did in 2024/25 (in cash terms). For the council this equates to £574k.
- 2.1.15 For 2022/23, it was announced that a one-off grant called Services grant would be payable to councils. The narrative around this grant sets out that it is recognition of the impact of the pandemic and increasing demands on services. This grant continued in 2023/24 but was top sliced for the reversal of the national insurance increases. It was confirmed this will continue in 2024/25 but will be subject to further top-slicing in order to fund other existing grant schemes. This grant has not been awarded in 2025/26.
- 2.1.16 There is a substantial cliff edge of funding assumed, leading to a large forecast budget gap in 2026/27, but transitional grant has been assumed to smooth the impact of this over a three-year period to 2028/29, in line with example set out in the government consultation on future funding.
- 2.1.17 These reviews are being undertaken at a time where Central Governments focus is on the response to the economic conditions, and cost of living crisis and more directly on their core priorities such as housing, social care, education, policing and health. Many of these services are provided by other authorities such as the police and county council, and this increases the uncertainty around the funding that may be provided to District Councils in future.
- 2.1.18 The Government had previously given strong indications that there would be transitional measures for any changes in funding allocations and apportionment methods, and an assumption has been assumed in the medium-term forecasts for the, but this should be noted as a risk.
- 2.1.19 The devolution white paper which sets out a vision for local government reorganisation also brings uncertainty for the council, but we are committed to continuing to deliver value for money for our residents and maintaining adequate levels of reserves to ensure that the council can continue to deliver for our residents.

- 2.1.20 The government has announced a new grant for Extended Producer Responsibilities. This is in effect a share of the levies on businesses collected nationally, for the cost of recycling. There are still many unknowns in relation to this grant, including how it may impact on the recycling credits we receive, how it might impact on the income generated from recyclate sales, transport subsidy received and the costs of new burdens (eg flat recycling, food waste at flats and soft plastics). Until a firmer position on these are known, this grant has been moved into the grants and contributions reserve, and delegations are in place to draw this down once the position is better understood.
- 2.1.21 The government has announced an increase to the homelessness grants received by the Council. Some of these funds have been allocated to services to continue with existing staffing levels to support the homeless demand. The balance has been placed into the grants and contributions earmarked reserve, and a report will be presented to Cabinet on proposals for spend. Delegations are in place to ensure the funds can be drawn down from this reserve once Cabinet have proposals for allocations of funds. These grants may support the council to reduce its reliance on general reserves slightly for 2025/26.

Economic and Market Conditions

- 2.1.22 There continues to be extreme uncertainty in economic and market conditions, and the cost of living crisis has compounded these.
- 2.1.23 Continued economic changes could have material impacts on our finances, as service demand would be impacted by such changes. This includes an increased housing and temporary accommodation demand, increased welfare support (for example housing benefit and council tax support), adverse impacts our borrowing costs, increased fuel and utility costs and impacts on our commercial property and other income. The council is already facing many of these challenges and these are anticipated to continue in the medium-term.
- 2.1.24 Increased costs have been included in our medium-term forecasts where we are seeing these increases in service demand, such as with homelessness, which affects both our direct costs relating to accommodation, but also our unsubsidised spend on housing benefits
- 2.1.25 The Bank of England (BoE) increased Bank Rate has fallen to 4.75% from 5.25% this time last year. Bu March 2026, forecasts suggest this could 1% lower than the current rate.
- 2.1.26 CPI inflation has fallen during 2024 to reach a rate of 2.6% in November 2024, compared to 3.6% in November 2023. Looking ahead, using the bank rate path implied by financial markets, the estimates are that CPI inflation will increase during 2025/26, before falling back to the 2% target in the medium term.
- 2.1.27 The council is currently benefiting from higher interest rates on its balances, but this also means we are facing higher borrowing costs for any new borrowing we undertake.
- 2.1.28 We take a balanced approach to our forecasts, using national and professionally derived forecasts for the economy. This is a key area in our sensitivity analysis and reserves strategy.
- 2.1.29 Fuel continues to be a very volatile cost, and whilst we do enter into longer term arrangements for our utilities, these are still subject to market fluctuations, as are vehicle fuel costs (and some elements of contractual inflation, such as our waste contract). On this basis we take a more prudent approach to forecasting fuel increases to ensure we do not have significant unforeseen costs occurring in year.

2.1.30 Interest rates have stabilised more than in previous years, but the council could be impacted in 2025/26 for contractual inflationary increases, if inflation were to increase again.

2.1.31 Rates which have been used to inform our strategies and forecasts are shown in the table below:

Area	2025/26	2026/27	2027/28
CPI	2.5%	2%	2%
Borrowing	5.5%	5%	5%
Bank of England Base Rate*	4.75	3.75	3.75

*The rates provided by Arlingclose is their view of the most likely position. They also believe there is a risk rates could be higher or lower than this, depending on economic data.

2.1.32 It is worth noting that following a Public Works Loan Board (PWLB) consultation, and restrictions being implemented for restricting borrowing from PWLB, the previous decision to increase interest rates was reversed in 2020, reducing rates available to the council by 1%. To continue to be able to access this funding the council must not look to invest in assets purely for commercial returns, for which it continues to have no plans to do so.

2.1.33 A new discounted rate for borrowing related to the HRA was introduced in June 2023, which provides a 0.6% discount on the standard PWLB borrowing rates. This rate has subsequently been extended to March 2026.

2.1.34 Our ambitious housing and regeneration delivery programmes mean our capital expenditure, and income, is directly impacted by changes in market conditions. These changes can impact on the resources available to the council, or the cost of investment. In turn, this can directly impact on the cost of borrowing, and our revenue forecasts.

Contracts and Shared Services

2.1.35 We are in contractual arrangements with service providers for some of our services. Many of our contracts are directly linked to price indices indexation.

2.1.36 A few of these, which have been in long term arrangements, have recently expired and been re-tendered, or will be expiring in the coming months and years and we will need to consider the future delivery method for these services. A list of our key contracts, annual values and end dates are in the table below:

Service	Provider	Average Annual Value	End Date
Revenues and Benefits	Liberata	£1.7m	March 2030
Waste Services and Ground Maintenance	Urbaser	£5.7m	March 2029
Grounds Maintenance	Continental Landscapes	£1.4m	March 2029
Housing Repair and Maintenance (HRA)	Morgan Sindall	£11.6m	Sept 2032
Leisure Services	Greenwich Leisure Limited	£0.2m	Jan 2029

- 2.1.37 We also have some shared service arrangements with other Councils, these deliver efficient services and provide economies of scale. Our key shared services are the Herts Shared Internal Audit Service, and Herts Building Control. In 2023/24 we also joined the Shared Anti-Fraud Service provided through Hertfordshire County Council, which has been performing well.
- 2.1.38 Inflationary increases have a direct impact on our finances as our key contracts have provisions for annual price increases based on the most appropriate indices for the relevant contract, and market conditions may also have an impact when existing arrangements come to an end, and we put in place new arrangements for service delivery.

Demographics, Business and Local Plan

- 2.1.39 Demographics of the area have a direct impact on our services and finances. Our Local Plan, which was approved during 2023, sets the direction for the area in terms of housing and commercial developments, and general growth in the area.
- 2.1.40 There is a commitment to review the local plan in the coming years, and we hold an earmarked reserve to support with the cost of this. From 2027/28 we will need to consider the ongoing resource requirements here, and build ongoing costs associated with a rolling review of the plan, into our base budget.
- 2.1.41 Increases in the numbers of households and businesses, positively impacts on the council tax, business rates and other income that we can raise, but also places more pressure on services and can be directly linked to contractual increases.
- 2.1.42 Other demographic changes can also impact on our services and finances, for example an aging population may increase demands on sheltered accommodation, housing benefit and council tax support.
- 2.1.43 Average increases for previous years have been assumed for in relation to planning. We will review this again next year once the new local plan has been in place for a full year.

Legislative changes

- 2.1.44 Legislative changes made by Government, often have a direct impact on the services we provide and the income we can raise. This can include increased duties, transfer of functions and restrictions on income generation.
- 2.1.45 In recent years, we have been restricted from increasing housing rental income (HRA) in line with inflation, and in fact had to reduce rent by 1% per annum for four consecutive years until 2020. This had a material effect on the income available to the Council for the development of new housing. The Government announced that we could start to increase rents by CPI +1% from 2020/21. With the significantly high levels of inflation at the time, the Government announced a one-year cap of 7% on housing rent for 2023/24, which again added pressure to the council and pushed out its borrowing repayment period. No cap has been introduced for 2025/26 so rents will rise in line with rent policy of CPI+1%, by 2.7%.
- 2.1.46 Other legislative changes made in recent years include changing planning fees to allow additional investment into planning services, increasing our duties on homelessness which in turn increased our costs and demand on the service, transferring land registry functions to HMLR, changes to business rates, and changing legislation around houses in multiple occupation, expanding the licencing remit of council and allowing charges to be made for these licences.

2.1.47 Legislative changes rarely come with additional ongoing funding. We will usually receive a one-off grant from the Government which will help support set up costs of new requirements, but we generally have to find ways to cover the ongoing costs of these changes.

Pay and Pensions

2.1.48 For the review of pay and employment conditions, we are part of an arrangement with the National Joint Council which allows negotiations to take place with the unions at a national level.

2.1.49 The most recent agreement was a one year pay settlement for 2024/25, which gave an average increase of 4.25% per annum. The actual award was £1,290 which aimed to give higher proportionate increases for those on the lower pay scales to ensure these met the level of the National Living Wage and support with the cost-of-living crisis.

2.1.50 No agreement has been reached for 2025/26 onwards. This is a key area for our sensitivity analysis and reserves strategy.

2.1.51 We are also part of a nationally agreed scheme for pensions. In 2019, the valuations of the scheme showed that it was 94% funded, meaning there was a historical deficit which would need funding from future contributions. The latest triennial valuation was in 2022 now shows the fund as 105% funded, and strong improvement from the previous valuation. Due to the scheme being in a strong position, a net 1% reduction to the contribution rates was agreed with the pension fund for the years 2023/24 to 2025/26.

2.1.52 We have historically opted to make additional one-off payments on triennial valuations, in order to maintain our medium-term contribution rates at existing levels, but since the 2022 valuations, have been working towards baselining the annual costs, as the use of reserves for one off top ups is not considered to be a sustainable approach to servicing pension costs.

2.1.53 In order to ensure that future payments are affordable in relation to the back-funding of the pension fund, stepped increases to the base budget have been included from 2026/27, in line with the stepped increases included in the last triennial valuation. The next valuation will be due in 2025.

Welfare Support

2.1.54 We provide direct welfare support through the Council Tax Support Scheme, which is funded locally as a direct cost to our budget. Other support, such as Housing Benefit, is administered by us but is generally, but not completely, funded by the Government.

2.1.55 Impacts on the wider economy from factors such as the pandemic and the end of the transition period with the EU, have a direct impact on us through the level of Council Tax Support that will need to be funded.

2.1.56 The pandemic saw a significant increase in unemployment and those in need of financial support. This in turn saw an increase in our residents applying for council tax support. This has a direct impact on the amount collectible from council tax. There has been a reduction in council tax support since restrictions have lifted. Assumptions have been made in the councils tax base calculation for similar levels in 2025/26 as they are in 2024/25.

2.1.57 We have seen an increase in demands on temporary accommodation and housing benefit support for those in supported accommodation. Some of these supported housing claims are

not fully supported by government funding, so as these payments increase, our net costs also increase. An annual provision for increases in these areas has been included in our forecasts.

- 2.1.58 In addition, the Government continues to roll out universal credit, which will see eventually Housing Benefit removed from our administration, as it will bring Housing Benefit together with other welfare support provided by the Government.
- 2.1.59 At this stage, indications are that we will continue to have responsibility for providing Housing Benefit to those of pensionable age for the foreseeable future.
- 2.1.60 Welfare reforms were expected to have a direct impact on our Housing Revenue Account. As additional caps to benefits are made and claimants transition to universal credit, we had expected it to become more difficult to collect rental income. Rental collection has generally remained strong, however we have seen a slight increase in 2024/25 in rent arrears for those tenants on Universal Credit, believed to be linked to the cost-of-living crisis. This continues to be closely monitored, but at this stage the budgetary allowance for the annual top up to the bad debt provision remains broadly consistent with the previous year.

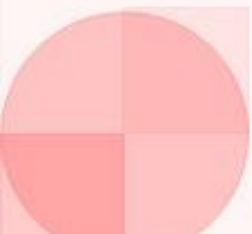
Council Tax

- 2.1.61 The Government remains committed to maintaining council tax referendum principles. These principles aim to strike a balance between giving local authorities the flexibility to determine their own level of council tax and ensuring local residents have the final say on excessive increases.
- 2.1.62 Historically, we froze Council Tax for seven consecutive years, followed by two £5 per annum increases, a 2.5% increase in 2019/20, a 1.5% increase in 2020/21, a 1.97% increase in 2021/22, a 2.26% increase in 2022/23, a 3% increase in 2023/24 and a 2.96% increase in 2024/25.
- 2.1.63 For 2025/26, the government has capped our increase in council tax by a maximum of 3% or £5 (whichever is greater). For our budget, we have set a £7.11 increase for 2025/26, equating to 2.99%. It is important to note this is significantly below the rate of inflation, and therefore does not offset our cost increases which rise by inflation.
- 2.1.64 Local government is being driven by central government to become more financially self-sustainable and it is expected that local tax, fees and charges for services and other locally driven income sources will become more important. However, these referendum principles do act to restrict the level of self-sustainability we are able to achieve.

Capital, Investments and Borrowing

- 2.1.65 Our capital plans can have a direct impact on our revenue budget. Through spending reserves and capital balances on investment (such as regeneration and housing), we hold less cash, and therefore get less interest return.
- 2.1.66 If we borrow to fund a capital project, we incur interest costs on this borrowing, and have a duty to ensure repayment is affordable in the medium to longer-term. It is important we forecast the timing of our projects well, to prevent borrowing in advance of need, where unnecessary costs would be incurred.
- 2.1.67 With capital projects, there may also be ongoing revenue costs (for example as maintenance of vehicles), or savings that need to be considered in the medium to longer-term context.

2.1.68 We have previously raised all of our long-term borrowing from the PWLB. Our Treasury Management Strategy (Annex F) sets out who we can borrow from, although generally the of PWLB is the most suitable option for our requirements.



2.2) Revenue Forecasts and Assumptions

General Fund

2.2.1 Starting with our proposed 2025/26 budget, we have undertaken medium-term forecasts for our General Fund Revenue budget. We have used the following key assumptions, along with other known factors (such as one off items, our reserves strategy and any savings or growth already identified in budget reports for future years):

	Assumption
Grant Funding (2.1.3 onwards)	<p>Revenue Support Grant (RSG) is forecast to continue, for grants consolidated into the RSG initially in 2024/25</p> <p>Reduction in New Homes Bonus from 2025/26.</p> <p>Transitional protection assumed for two years year in 2026/27 and 2027/28 to smooth the impacts of grant losses and the business rates reset.</p> <p>No negative RSG assumed (previously expected to reduce our funding by £400k)</p>
Business Rates (2.1.3 onwards)	Reset of Business Rates Baseline in 2026/27– current values assumed excluding pool arrangements
Inflation / Contracts (2.1.11 onwards)	<p>Contracts inflated by CPI (actual arrangements may vary from this but it is used for a proxy for general inflation)</p> <p>Income and general costs inflated by CPI</p> <p>Fuel and utilities inflated by 5%</p>
Pay and Pensions (2.1.31 onwards)	<p>Pay inflated by 3% each year</p> <p>Annual sum increased by 3.22% per annum in line with valuation. The same percentage has been used as an assumption from 2025 when the next valuation is due.</p>
Welfare Support (2.1.38 onwards)	<p>All costs associated with welfare reform will be met by the Government</p> <p>Changes to Council Tax Support have been included in the council tax base.</p> <p>Increases have been assumed to unsubsidised benefits costs from 2026/27 in relation to supported and temporary accommodation</p>
Council Tax (2.1.43 onwards)	<p>Growth in housing numbers by 1% per annum</p> <p>Increase in charge by £5 in 2026/27 and 2027/28, and 2% in 2028/29</p>
Borrowing and Investments (2.1.47-49 and 2.1.11 onwards)	<p>Average Investment Income Rate 4% (excluding CCLA property fund)</p> <p>New Borrowing Rate 5% over the three year plan</p>

Classification: Unrestricted

- 2.2.2 The forecasts based on these assumptions, shown in table 2.2a, indicate a savings requirement of £1.694m in 2026/27, rising to a cumulative £6.012m over the term of the forecasting period.
- 2.2.3 These forecasts include the reserves strategy, as set out in 2.3.25, in which we will be utilising an element of our general reserves to smooth the impacts of grant reductions and our reliance on the business rates growth income.
- 2.2.4 We have already embarked on a number of projects and programmes to support the delivery of these challenging targets (section 2.3), but additional efficiencies will need to be identified in order to continue to deliver a balanced budget.

Table 2.2a - General Fund Forecasts

	2025/26 Budget	2026/27 Forecast	2027/28 Forecast	2028/29 Forecast
Cost Of Services	£'000	£'000	£'000	£'000
Employees	17,260	17,783	18,323	18,836
Premises	5,147	5,312	5,484	5,643
Supplies and Services	65	66	68	69
Transport	12,990	13,315	13,648	13,920
Third Party Payments	29,138	29,238	29,338	29,438
Transfer Payments	4,925	5,184	5,316	5,427
Income	(46,888)	(46,719)	(46,782)	(46,772)
Net Recharge to HRA	(6,530)	(6,693)	(6,860)	(6,998)
Impact of previous savings			(1,694)	(4,073)
Net Cost of Services	16,107	17,486	16,839	15,490
Income from Council Tax	(13,088)	(13,481)	(13,885)	(14,232)
Business Rates Retention	(4,467)	(3,400)	(3,468)	(3,537)
Collection Fund (Surplus)/Deficit	1,146	0	0	0
New Homes Bonus Grant	(224)	(100)	(100)	(100)
Funding Guarantee Grant	(925)	0	0	0
Other Grants	(3,444)	(1,000)	(1,020)	(1,040)
Funding – Transitional Protection Assumption	0	(2,119)	(1,060)	0
Interest Income	(350)	(250)	(100)	(100)
Capital Financing (Leases, contributions to capital, interest, minimum revenue provision)	1,932	2,273	2,903	3,290
Parish Precepts	2,259	2,327	2,397	2,456
Contributions to/(from) Collection Fund Reserves	(1,127)	0	0	0
Contributions from other Earmarked Reserves	2,063	1,558	673	13
Use of general fund reserves (2.3.22)	(807)	(1,600)	(800)	(300)
Total Other Income and Expenditure	(16,077)	(15,792)	(14,460)	(13,551)
Budget Gap (Single Year)		1,694	2,379	1,939
Budget Gap (Cumulative)		1,694	4,073	6,012

- 2.2.5 Due to the level of uncertainty in the economy and government funding, additional scenarios have been modelled, to give an indication of the impacts of upside and downside risks to the assumptions made.
- 2.2.6 The upside risk scenario shows the impact if inflation is not as high as anticipated, although this is a highly unlikely scenario.
- 2.2.7 This includes reductions to all forecast rates, including a 2.5% assumption for employee costs, 2% general inflation, and 2% on utilities.
- 2.2.8 It also includes more favourable assumptions on the on pressures currently funded by specific grants (homelessness) and benefits subsidy.
- 2.2.9 For ease of comparison, the same level of reserves use has been assumed, but in reality this would likely be reviewed.

	2024/25 Forecast £'000	2025/26 Forecast £'000	2026/27 Forecast £'000	2027/28 Forecast £'000
Budget Gap (Single Year)	807	1,123	1,998	1,604
Budget Gap (Cumulative)		1,123	3,121	4,725

- 2.2.10 The downside risk scenario shows the impact if inflation is greater than anticipated, and this is a more likely scenario than the upside risk scenario given the recent economic turmoil.
- 2.2.11 This includes increase to all forecast rates, including a 4% assumption for employee costs reducing to 3.5% then 3%, 6% for borrowing rates, 4% general inflation, and 10%.
- 2.2.12 It also includes more favourable assumptions on the on pressures currently funded by specific grants (homelessness) and benefits subsidy.
- 2.2.13 Lower levels of transition grant have been included.
- 2.2.14 For ease of comparison, the same level of reserves use has been assumed.

	2024/25 Forecast £'000	2025/26 Forecast £'000	2026/27 Forecast £'000	2027/28 Forecast £'000
Budget Gap (Single Year)	807	3,091	2,465	1,895
Budget Gap (Cumulative)		3,091	5,556	7,451

Housing Revenue Account

- 2.2.15 For the Housing Revenue Account, due to the longer-term basis of investment in housing, we undertake 30-year planning and forecasting. This is in line with the wider housing sector, and the focus is on the affordability of investment and new build housing rather than meeting savings targets. We do however continue to monitor and review the services provided to ensure these continue to deliver best value.
- 2.2.16 Based upon the proposed 2025/26 budget and other known factors (such as one-off items, our reserves strategy and any savings or growth already identified in budget reports for future years), we have undertaken forecasts for our HRA using the following key assumptions:

	Assumption
Inflation / Contracts	Contracts inflated by contractual inflationary indices Income and general costs inflated by CPI Fuel inflated by 5%
Pay and Pensions	Average pay inflated by 3% per annum Annual sum increased by 3.22% per annum in line with valuation. The same percentage has been used as an assumption from 2025 when the next valuation is due.
Housing Rent	CPI + 1%
Borrowing	Average borrowing rate of 4.8% over the 30-year plan
Investment	Investing in stock based upon conditions survey and our minimum housing standards Continuing to replace sold Right to Buy properties through new development and/or purchase of properties.

- 2.2.17 The main expenditure activities of the HRA are in relation to the management, repairs, maintenance and investment into our social housing.
- 2.2.18 The forecasts based on these assumptions, shown in table 2.2b, demonstrate that we will be able to maintain our HRA reserves in line with our reserves policy (Annex A). Based on the longer forecasts, debt is expected to be repaid within a 33-year period, within the remit of the 30-year plan.

Table 2.2b – Housing Revenue Account Forecasts

	2025/26 Budget £'000	2026/27 Forecast £'000	2027/28 Forecast £'000
Income			
Rental Income	(60,707)	(63,288)	(65,237)
Non Dwelling Rents	(759)	(801)	(818)
Charges for Services and Facilities	(2,930)	(3,067)	(3,135)
Other Income	(281)	(294)	(300)
Total Income	(64,678)	(67,450)	(69,491)
Expenditure			
Repairs and Maintenance	12,888	13,572	14,019
Management, Special Service and Rates/Taxes	18,858	19,751	20,472
Allowance for Doubtful Debt	572	598	616
Depreciation	16,227	16,395	16,718
Other Expenditure	42	43	44
Total Revenue Expenditure	48,588	50,359	51,870
Other Items of Income and Expense			
Interest Payable	9,975	12,289	14,301
Interest Received	(131)	(119)	(101)
Revenue Contribution to Capital	6,225	4,782	3,318
Net (surplus)/deficit	(20)	(139)	(102)

	2025/26 Budget £'000	2026/27 Forecast £'000	2027/28 Forecast £'000
HRA Reserves			
Opening HRA Balance	3,276	3,296	3,435
Net (deficit)/surplus	20	139	102
Closing HRA Balance	3,296	3,435	3,507

2.3) Revenue Strategies and Efficiency Programmes

- 2.3.1 Our current forecasts show a budget gap of £1.694m, inclusive of our planned use of reserves to support the collection fund deficits, and funding transition. If the council were not to put robust plans in place to address this gap, reserves would fall below the recommended minimum balance. This section sets out how we plan to deliver efficiencies to deliver a balanced budget.
- 2.3.2 We have embarked on a range of projects and programmes which will support us to deliver our aims and also support the delivery of a balanced budget. Principally these focus on the General Fund, although our Transformation Programme will deliver efficiencies for both revenue funds.
- 2.3.3 In addition to these, there are numerous strategies and policies which are reviewed on an annual basis which can be used to help us drive efficiencies.

Transformation Programme

- 2.3.4 In 2019, following a very positive Local Government Association Peer Challenge report and recommendations, our chief executive set out a vision to all staff on the modernisation and transformation of our services.
- 2.3.5 The programme was reset at the end 2022 when the new Transformation Strategy was launched, and will be reviewed during 2025/26 at the end of the current three year strategy.
- 2.3.6 A suite of strategic, medium-term projects continue to change the way we work and deliver services, including our transformation strategy which covers our culture and workforce, IT and digital services, the customer experience and channel shift, and project management. These various streams of work will not only improve the services we deliver but also generate efficiencies in the way we deliver them.
- 2.3.7 A number of efficiencies have been included in previous budgets from this programme, and these savings continue to be delivered. Further reviews have been undertaken and the targets for these were included in the 2025/26 budgets.

Baseline Reset

- 2.3.8 A baseline budget reset was undertaken for the 2020/21 budget following a historic trend of underspends. This review involved reviewing the average spend for the previous three years, and resetting budgets based on need. This review now forms part of an annual rolling programme of budget reviews, but savings would not be anticipated of the same level in future years.
- 2.3.9 Although not to the same scale as the efficiencies released in 2020/21, further savings were released under this strategy in the 2022/23 to 2025/26 budgets. This review will be undertaken again during 2025 to identify any further savings that could be released.

Local Plan

- 2.3.10 The local plan, which identifies key sites for future housing and employment developments, was approved in 2023. The plan will impact on housing numbers in the area, therefore affecting council tax and grant income. It will also impact on employment developments,

affecting business rates. A review of the basis of our forecasts will be kept under review as key developments in the Borough are progressed.

Asset Management, Disposals and Property Development

- 2.3.11 We aim to drive best value from our assets, both revenue and capital, which will support in delivering the required efficiencies.
- 2.3.12 In addition, we will be continuing to drive forward with the redevelopment and regeneration of council owned sites identified in the asset management strategy and local plan. This will in turn increase asset value, revenue/capital returns, and council tax and business rates generation.
- 2.3.13 Asset condition surveys were completed in recent years and have identified works required in future years. A planned programme of works was developed over 2022/23, and this was incorporated into the 2023/24 capital budget, along with a five year programme of works.
- 2.3.14 In addition, we continue to undertake reviews of our holding of land and buildings, with an aim to generate capital receipts through the disposal or transfer of sites, to be utilised towards reducing the councils borrowing.
- 2.3.15 This strategy will positively impact on the cost of servicing our borrowing, which falls to the revenue account. Careful consideration will be made when investigating these sites for disposal, especially where the assets are, or could be, generating an annual income stream.
- 2.3.16 This approach was been adopted for the 2024/25 budget, where around £3.3m of capital receipts were expected and were used to reduce borrowing, to deliver savings of around £390k on borrowing costs. Further disposals would not generate the same level of savings due to the receipts being used to reduce borrowing against assets with a shorter life.
- 2.3.17 We will always consider potential disposal of investment properties before we undertake new borrowing.

Contracts

- 2.3.18 As a number of our large contracts come towards an end, we will take the opportunity to undertake market testing and analysis to understand if outsourcing these services still offers the best value for money. We will consider all options for these services, including delivering directly, outsourcing, and shared services.
- 2.3.19 In particular the Sorpa Steria contract ended in 2022/23. This saw the insourcing of both the contact centre and ICT services, which generated savings for the 2023/24 budget and further savings are included for 2024/25. The continued outsourcing of Revenues and Benefits also generated savings for the 2023/24 budget and beyond. Further savings have been incorporated into the 2025/26 budget following systems transition, and some additional savings are anticipated in 2026/27.

Financial Planning Framework

- 3.1.1 Our growth and savings are reviewed and approved in line with our Financial Planning Framework (Annex D), which includes reviewing proposals against our corporate objectives.

Fees and Charges

2.3.20 As part of our budget setting process, we maintain a fees and charges strategy which provides the key principles behind the setting of fees and charges (Annex B). In general, the key principles are:

- We will charge users for services, where we have the power to do so
- We will aim to recover the cost of services through fees and charges
- We will be transparent and be able to justify when there is a policy decision not to charge or fully recover the cost of a service

Risk Management

2.3.21 Risk Management is a key feature of our financial planning process. We are aware of the need for effective risk management and consider the assessment and minimisation of risk to be vital. We have a Risk Management Strategy in place, and our financial risks are assessed in line with our overall approach to risk management.

2.3.22 To mitigate risk we monitor our spend and income against budgets, and use performance and risk management software to monitor and report on risks and key indicators which have financial implications.

2.3.23 We report quarterly to Cabinet and to Performance Clinics, which provides the platforms for Members to scrutinise our financial and non-financial performance and risks.

2.3.24 As part of determining our minimum reserves (working balances), we undertake a high-level assessment on the risks we have identified in our MTFs. This informs our reserves policy. A summary showing the potential impact of some of the key risks we have identified is shown in the following table:

Risk	Scenario	Impact (£m)
Business Rates	Significant economic downturn, loss of businesses located in the Borough and high level of appeals (Maximum impact)	1.300
	Pooling gains may not be achieved	0.300
Council Tax	Economic downturn adversely impacts development of new housing and 10% increase in Council Tax Support	0.250
Inflation	Salary and contract inflation greater than budgeted by 2%	0.500
Borrowing	Changes in economy adversely impact borrowing rates by 1%	0.800
Efficiencies	We fail to deliver our budgeted savings	2.400
Utilities	Increase in utilities of 50% - high uncertainty around costs	1.100
Income	Impact to income from cost of living crisis. 5 % of income	1.600

Reserves Policy and Strategy

- 2.3.25 Our Reserves Policy (Annex A) sets out how we will maintain an adequate level of reserves for future risks and uncertainties, and how we will use our earmarked reserves to help us achieve our objectives (such as through funding a one off invest to save project). In summary:
- We will report annually on the adequacy of our reserves
 - We will maintain a minimum working balance on the General Fund of between 5% and 15% of turnover (excluding benefit grant income).
 - We will maintain a minimum working balance on the HRA of 5% of turnover
 - We will ensure reserves are monitored and reported on regularly
- 2.3.26 Our general working balances are above our minimum assessed need. Given the substantial financial challenges ahead, we will make planned use of reserves over the medium-term planning period.
- 2.3.27 Taking this approach, will smooth the impact of the savings targets, which are forecast to be front loaded. Without this approach the target for 2026/27 would be nearly £3.5m. Such savings would inevitably have significant impacts on our services we provide to our community, and on the fees and charges we make for our services.
- 2.3.28 We will make drawdowns in response to the reduction in funding, in particular to the business rates retention system reset (or high value ratings appeals which would impact in the same way), and to our general grant funding reductions and specific grant funds which have been forecast to reduce (homelessness grants, extended producer responsibility).
- 2.3.29 If the grant funding and business rates reductions do not happen as forecast, the strategy would be adjusted accordingly. This may mean the strategy moves back one year in its entirety, or could mean the values are adjusted dependant on the grant settlement.
- 2.3.30 This strategy would leave working balances at around £2.9 by the end of 2028/29. Whilst this is below our current minimum assessed requirement. However, due to the fact the business rates retention system reset is included in our assessment of need for our minimum balances, by transitioning away from our reliance on the additional business rates income, this risk will be removed.
- 2.3.31 This will mean by 2027/28, all other things remaining equal, our assessment of minimum balances would reduce to around £2.7m, against actual balances held of £2.9m, providing around £200k of headroom.
- 2.3.32 This strategy has been included in our medium term forecasts set out in table 2.2a (paragraph 2.24).

Capital Costs

- 2.3.33 Our Capital Forecasts and Strategy (section 3) sets out our approach to how we determine what we spend on capital projects, and how these assessed for revenue implications.
- 2.3.34 Our Minimum Revenue Provision Policy (Annex C) sets out how we determine the most efficient and affordable way to repay our borrowing.

2.3.35 Our Treasury Management Strategy (Annex F) and Investment Strategy (Annex E) ensure we take a risk-based approach to the management of our cash, investments and borrowing, balancing risk against return/cost.

Council Tax

2.3.36 We set our council tax increases on an annual basis as part of our budget setting process. For the purposes of forecasting, a £5 increase has been assumed for 2026/27 and 2027/28, followed by 2% for 2028/29. However, we may decide to increase at a different levels when setting the budget, to help meet our challenging targets, subject to Government caps.

3 Capital Forecasts and Strategy

Capital expenditure is what we spend on assets, such as property, vehicles, buildings and software, which will last more than one year. For local councils, it can also include spend on assets owned by others, such as grants to voluntary organisations made for capital purposes.

3.1) Summary and Approach

- 3.1.1 Our Capital Forecasts and Strategy provide a high-level overview of how our capital expenditure, financing and treasury activities contribute to our overall financial position, and how they contribute to the delivery of our services.
- 3.1.2 A key aspect of our capital activities is ensuring we have clear risk management processes and indicators in place to inform robust decisions, and to understand the implications of any decisions on our longer-term financial sustainability.
- 3.1.3 We maintain a register of our assets and key components, hold conditions surveys for these, and have a pipeline of development sites, which helps to inform future capital expenditure requirements and capital income opportunities.
- 3.1.4 Our budgets are set and approved in line with our Financial Planning Framework (Annex D), and expenditure is capitalised in line with international accounting standards, the CIPFA code of conduct and our own accounting policies (which are published in our annual statement of accounts).
- 3.1.5 As with our revenue accounts, we maintain separate capital records for our General Fund and our Housing Revenue Account assets.

Economic and Market Conditions

- 3.1.6 As outlined in our revenue summary, there continues to be uncertainty in economic and market conditions, particularly with cost-of-living crisis.
- 3.1.7 Sudden and material changes in market and economic conditions can potentially have significant impacts on the Councils capital programme.
- 3.1.8 There is a possibility that supplies may be inflated due to the current conditions, and that there may be additional costs associated with social distancing and having covid-secure welfare facilities for construction projects. Increases continue to be seen in materials such as steel and concrete.
- 3.1.9 Increases in inflation can directly impact the cost of delivery of a capital project and increase our borrowing requirements.
- 3.1.10 Such increases, along with changes in the housing market, could make some of our planned schemes unviable to deliver, and should material changes arise above contingencies, a reassessment of viability would be undertaken.
- 3.1.11 We mitigate these risks where possible, by taking professional market advice, ensuring inflation is applied to future capital schemes in our programme, and build in a risk-based contingency to our capital projects.

3.2) Capital Forecasts and Assumptions

3.2.1 A summary of our capital expenditure forecasts including our forecast for rephasing from 2024/25 are as follows:

	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
General Fund (GRF)	4.090	2.778	2.393	2.393	2.578
Housing Revenue Account (HRA)	63.974	65.474	43.538	43.178	17.500
TOTAL	68.064	68.252	45.931	45.571	20.078

3.2.2 The majority of spend in our general fund is in relation to regeneration and operational property projects. On the HRA, most of the expenditure relates to the delivery of new affordable housing and investment into our existing housing stock. A detailed list of our capital projects can be found in our budget pack, published on our website by April each year.

3.2.3 We have a range of sources available to us to finance our capital expenditure. These include grant receipts, income from the sale of assets, contributions from our revenue balances (including depreciation), and borrowing. We determine the financing for expenditure as part of our budget setting process.

3.2.4 A large proportion of the financing for our HRA new builds, comes from a statutory process for the sale of our housing to tenants (the Right to Buy scheme). Following the reduction to the discounts available from November 2024, we have assumed 10 sales per year, with 50 in 2025/26 following a large influx of applications in the weeks prior to the discounts being reduced.

3.2.5 The tables below show our forecasts for the financing of our capital expenditure.

General Fund	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
Grants and Contributions	1.672	0.592	0.592	0.592	0.592
Reserves and Revenue Contributions	1.092	0.879	0.814	0.814	0.864
Borrowing	1.326	1.307	0.987	0.987	1.122
TOTAL	4.090	2.778	2.393	2.393	2.578

Housing Revenue Account	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
RTB Receipts	2.320	4.490	0	0.302	2.000
Grants and contributions	3.460	3.460	1.730	0	0
Reserves and Revenue Contributions	23.319	23.507	21.752	21.757	15.500
Borrowing	22.247	15.401	13.700	8.826	0
TOTAL	34.875	34.017	20.056	21.119	17.500

- 3.2.6 As shown in the tables above, we do finance some of our schemes through the use of borrowing. We can decide to postpone external borrowing and use our revenue reserves to support the cash flows of capital expenditure. This is known as internal borrowing and reduces the interest costs we incur on borrowing in the short to medium term.
- 3.2.7 The total amount of cash required to fund the schemes we borrow for (whether internally or externally) is known as the Capital Financing Requirement (CFR). It is important that we monitor our requirement, as this will require repayment in the longer term, and we ensure we have strategies in place for repayment. Our CFR forecasts are as follows:

	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
General Fund	51.389	51.490	51.161	50.779	50.480
Housing Revenue Account	300.938	334.955	355.011	376.131	370.027
TOTAL CFR	352.328	386.445	406.172	426.910	420.507

3.3) Capital Strategies and Indicators

3.3.1 In order to ensure our longer-term financial sustainability, and the affordability of our capital plans, we maintain numerous strategies and make use of indicators. These also help inform our decisions and monitor risk.

Financial Planning Framework

3.3.2 Our capital projects are reviewed and approved in line with our Financial Planning Framework (appendix D), which includes the calculation and approval of our capital indicators on risk exposure and affordability. This ensures sound governance is embedded into our budgetary approval process.

Financing Approach

3.3.3 We will always seek to apply for and utilise grant funding, ringfenced funds and contributions received before utilising other unrestricted funds. This minimises the ongoing burden of borrowing, and maintains capital reserves where possible.

3.3.4 We aim to restrict borrowing to income generating, or long-term assets (40+ years). This is also to minimise the ongoing impact of borrowing.

3.3.5 We aim to fund the shorter-term projects, rolling programme and any other schemes from capital reserves and balances. We can also make a voluntary revenue contribution to capital, to reduce borrowing or to reduce the use of capital balances.

3.3.6 In line with our asset disposal strategy (see 2.3.10), we opt to apply additional capital receipts generated by this strategy, to reduce our CFR, thereby also reducing the impact on revenue of our borrowing.

Debt Repayment

3.3.7 We must ensure that we set enough money aside each year, for the repayment of our CFR. There are different statutory arrangements that govern the requirements for our General Fund and Housing Revenue Account.

3.3.8 For the General Fund, we maintain a minimum revenue provision (MRP) policy (Annex C). This sets out how we will determine over what period we should set aside funds to fully repay our CFR.

3.3.9 We will ensure that there is a balance between the cost of MRP and the affordability of debt, through the annual review of our MRP policy. Our general approach is to pay for an asset over its expected life, subject to the maximum statutory limits.

3.3.10 The Housing Revenue Account makes annual repayments of debt, and the affordability is assessed as part of our thirty-year business plan. Our business plan shows debt repayment well within the thirty-year period, demonstrating the affordability of our plans.

3.3.11 For the General Fund, in order to ensure affordability, we forecast and monitor the value of the minimum revenue provision (MRP). Based on our capital plans, our forecast of total MRP, and of the incremental impact of MRP, is shown in the following table:

	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
Forecast closing MRP 2024/25	1.306	1.306	1.306	1.306	1.306
Change in MRP	(0.036)	0.056	0.165	0.218	0.270
Forecast MRP	1.270	1.362	1.471	1.523	1.576

3.3.12 Where we borrow to make investments into services, which do not have a direct financial return (for example the replacement of our fleet), overall affordability is monitored through the use of the following indicators:

- Value: Cost of general fund borrowing in relation to total service income (income generating services, excluding community and commercial property)
- Value: Cost of general fund borrowing in relation to council tax (non-income generating services)
- Term: Years until debt free (Housing Revenue Account)

Investments and Commercial Strategy

3.3.13 We do not undertake capital investment activities which are purely for the generation of profit, as the main purpose of our capital investment activities are usually to meet our corporate objectives. Some of these activities may not have a partial objective of generating profit.

3.3.14 To ensure that we make robust and informed decisions, including a full understanding of risk, we will maintain an Investment Strategy (Annex E).

3.3.15 In summary, where we undertake investment activities, we will ensure we maintain a suite of indicators to monitor against, ensure professional advice is taken where appropriate and ensure officers maintain their professional development.

3.3.16 Our key indicators for investments and commercial activities are as follows:

- Ratio: Loan to value / CFR to asset base (community and commercial property)
- Ratio: Principal cover / MRP to income stream (community and commercial property)
- Ratio: Interest Cover / Income to interest cost (community and commercial property)
- Ratio: Interest Cover / Income to interest cost (Housing Company)

3.3.17 Additional indicators to monitor performance (such as occupancy rates of community and commercial assets) are monitored as part of the Councils performance framework and reviewed annually.

Treasury Management Strategy

3.3.18 Our Treasury Management Strategy (Annex F) ensures we maintain sufficient and not excessive funds to meet our spending needs. It provides the framework for managing the risks involved with investing our surplus cash and borrowing for investment in services or for cashflow purposes.

3.3.19 Our main priorities for the investment of cash balances are to ensure the security of our cash, and to maintain the appropriate level of liquidity to meet our needs. We give these objectives priority over the return on investment (interest income).

3.3.20 Our main priorities when undertaking borrowing are to achieve a low but certain cost of finance, whilst retaining flexibility should plans change in the future. These objectives can be conflicting, and so we seek to strike a balance between short and long term borrowing.

3.3.21 We formally report on our treasury management activities regularly (strategy setting, mid-year, and at year-end) and monitor against a set of indicators. These are:

- Borrowing Limit – Operational Boundary
- Borrowing Limit – Authorised Limit
- Borrowing Limit – Maturity Structure of Borrowing
- Investment Limit – Cash invested beyond one year

3.3.22 This strategy also set out how we apportion interest costs and income between our revenue accounts, the limits with financial institutions and details our use of specialist advisors.

4 Professional Advice, Skills, Training and Capacity

In order to ensure we can enact our strategy and governance framework; we must ensure we have the correct skills and capacity to do so. This section applies to all areas of our medium-term financial strategy and governance framework, including our policies, strategies and frameworks.

- 4.1.1 We have professionally qualified staff across a range of disciplines, including finance, legal and property.
- 4.1.2 We ensure our staff maintain continual professional development and attend courses to keep abreast of new developments and to enhance and develop their skills.
- 4.1.3 We will ensure we have or procure the right skills and knowledge to support the delivery of our all of our financial strategies and governance frameworks. Where specialist or technical knowledge is required, we will engage professional external advisors.
- 4.1.4 We establish project teams from the relevant professional disciplines as required but will also utilise external professional advice to support with technical/professional specialisms and/or capacity.
- 4.1.5 External advice will always be sought for significant investments, including treasury investments (such as treasury advice), commercial investments (such as property, treasury and legal advice), or service investments (such as legal advice, market expert advice and treasury advice).
- 4.1.6 Internal and external training is also available to our Members to ensure they have the up to date knowledge and expertise to understand and scrutinise financial decisions.

Annex A – Reserves Policy

- A1 This policy supports our Medium-Term Financial Strategy and is reviewed annually. It sets the minimum level of balances required, explains the different types of reserves held, and our governance arrangements.
- A2 The policy applies to both the General Fund and Housing Revenue Account reserves, both revenue and capital. It is important that our Councillors understand the reserves policy and the importance of maintaining an adequate level of reserves when reviewing and approving our budget, which will be done with the advice of our Chief Financial Officer.
- A3 CIPFA guidelines were issued in November 2008 under [LAAP Bulletin No. 77](#). The main areas covered in these guidelines are set out in this policy together with our approach to these.

The Existing Legislative/Regulatory Framework

- A4 The requirement for financial reserves and safeguards are set out in in statute (Local Government Finance Act 1992 and Local Government Act 2003). These requires us to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement, and to ensure safeguards are in place, including:
- Setting a balanced budget
 - Having the view of the Chief Finance Officer on the robustness of estimates and adequacy of reserves when considering the budget requirement
 - Making arrangements for proper administration of our financial affairs, where the Chief Finance Officer is the responsible person (Section 151 duties)
- A5 The Chief Finance Officer must report (under section 114) to all our councillors if there is, or is likely to be, unlawful expenditure or an unbalanced budget. This would include situations where reserves have become seriously depleted and it is forecast that the authority will not have the resources to meet its expenditure in a particular financial year. The issue of a section 114 notice by the Chief Finance officer cannot be taken lightly and has serious operational implications, likely including an immediate to all non-essential spending.
- A6 The level of reserves and balances required is not set by statute, and no prescriptive guidance is issued by CIPFA or the Auditors. There is no statutory minimum level of reserves. It is up to local authorities themselves to set their own level of reserves and balances on the advice of the Chief Finance Officer.

The role of the Chief Financial Officer

- A7 Within the existing statutory and regulatory framework, it is the responsibility of the Section 151 Officer to advise the Council about the level of reserves that it should hold and to ensure that there are clear protocols for their establishment and use. For the Council, the Section 151 Officer is the Executive Director (Finance and Transformation).
- A8 The Council then, acting on the advice of the Section 151 Officer, and taking into account all local circumstances, must make its own judgements on the level of reserves and balances.
- A9 Local circumstances include the strategic, operational and financial risks and the adequate and effective systems of internal control.

A10 The Chief Finance Officer will report to the Council on the adequacy of reserves, which is done alongside the budget, and reserve movements will be considered as part of our budget monitoring arrangements.

Types of Reserve

A11 Usable reserves can be held for three main purposes:

- Working Balances – These reserves help to cushion the impact of uneven cash flows, avoid unnecessary temporary borrowing, and provide funds for unexpected events or emergencies.
- Earmarked Reserves – These are where funds are set aside for a future purpose such as to help deliver a long-term strategy, to change processes, deliver specific one-off projects, or to manage and mitigate specific risks. These future purposes can be very specific, or may be quite broad, dependant on the level of detail known when setting up a reserve.
- Capital Reserves – These are where we keep the balance of any unutilised capital funds. These funds can be made up of capital receipts, contributions, grants and contributions from revenue.

A12 We also hold other 'un-useable' reserves that arise out of legislation and accounting standards. These reserves are not cash backed and cannot be used for other purposes. These are separated on the face of our core financial statements which are published each year.

Target Working Balances / Reserves

A13 The principles used by the Chief Finance Officer to assess the adequacy of unallocated general reserves when setting the budget, ensure that account is taken of the strategic, operational and financial risks facing the authority.

A14 Setting the level of reserves is just one of several interrelated decisions in the formulation of the medium-term financial strategy (MTFS) and the budget for a particular year.

A15 Consideration is given to the key assumptions underpinning the budget alongside the authority's financial management arrangements, and the risks, opportunities, economic and local factors identified in the MTFS. We also consider previous guidance issued by the Audit Commission.

A16 For the General Fund, a risk-based approach is taken to estimate reserve requirements, which is then considered as a percentage of turnover. This provides a risk-based approach to short term reserve levels, and a proxy for our forecasts of medium-term reserve requirements.

A17 For 2025/26, the minimum working balances have been assessed as £3.9m using a risk-based assessment, which equates to around 8.2% of turnover (excluding below the line items).

A18 We may decide to make use of the working balances to help balance the budget in the short term, such as for one off expenditure, due to a delay to an efficiency proposal, or to reduce the level of working balances to target. However, working balances will not be utilised for recurrent expenditure without this being explicit in the budget report, and on the advice of the Chief Financial Officer.

A19 In our medium term forecasts, for 2026/27 and 2027/28, we have planned for the use of some of our reserves to spread the impact of the anticipated funding cliff edge we face (see paragraphs 2.3.25 – 2.3.34 of the Medium-Term Strategy)

- A20 For the Housing Revenue Account, due to the restricted nature of the funds, and lower exposure to as many risks, the target working balance is maintained as low as reasonably possible to minimise borrowing costs.
- A21 Unlike the General Fund, the HRA also makes a large voluntary contribution to Capital each year. In the event of a substantial unforeseen event occurring, which impacts more than the level of reserves available, alternative funding of the event can be managed through a reduced revenue contribution to capital.
- A22 On this basis, 5% of turnover is used, which supports cashflows, and provides a reasonable cushion for risk.

Earmarked Reserves

- A23 Our earmarked reserve balances, the reason for holding these reserves, along with any budgeted contributions to and from these reserves, will be approved by Full Council as part of the annual budget setting process.
- A24 Additional contributions to and from these reserves may be made during the year, or at the end of the year, as approved by Full Council or under delegated authority as appropriate.
- A25 Priorities may also be identified as part of the budget setting process where new reserves, or increases to reserves may be required. Should there be a favourable variance at year end these would be the first areas for consideration.
- A26 We will not create earmarked reserves for expenditure that should be treated as a provision, which is determined by accounting standards and the CIPFA code of practice on Local Government Accounting.
- A27 Earmarked Reserves which have delegated authority to spend against, are set out below. Drawdowns from reserve not in line with original purposes, or which do not have delegated approval as set out below, will require supplementary estimates to be requested in line with the financial regulations:

Reserve	Delegated Approval
Transformation Reserve	Transformation Board in consultation with the Leader, Executive Member for Resources and the Section 151 Officer
Business Rates Retention Reserve	Section 151 Officer in consultation with the Executive Member for Resources
Grants and Contributions Reserve	Section 151 Officer
Climate Change Reserve	Climate Change Member Group in consultation with the Section 151 Officer
Commitments Reserve	Section 151 Officer
Local Plan Reserve	Section 151 Officer in consultation with the Executive Member for Resources and Executive Member for Planning
Civic Buildings Reserve	Section 151 Officer in consultation with the Executive Member for Resources

Capital Reserves

- A28 There is no target/minimum balance for capital reserves.
- A29 Capital receipts and contributions are restricted for capital use, and reserves are used in line with the capital financing strategies set out in the MTFS.
- A30 Consideration will be given to other financing methods to enable reserves to be utilised for future capital expenditure, while balancing the risk of investing and cost to carry.
- A31 We will consider the strategic disposal of assets to generate additional capital receipts where appropriate and will do this in line with our asset disposal strategy.

Reporting and Governance Framework

- A32 The Chief Finance Officer has a duty to local taxpayers and must be satisfied that the decisions taken on balances and reserves represent proper stewardship of public funds.
- A33 Compliance with this policy assists the Chief Finance Officer to be satisfied that there are governance arrangements in place for our reserves.
- A34 The level and utilisation of reserves is determined formally by the Council at its meetings to approve the annual budget and the final accounts. These decisions are informed by the advice and judgement of the Chief Finance Officer.
- A35 The budget report presented annually will include the budget for the next financial year and will include a statement from the Chief Financial Officer on the adequacy of reserves over the lifetime of the medium-term financial strategy.
- A36 We actively monitor our budgets throughout the year, and we will report on any forecast changes in the level of balances or reserves.
- A37 Our annual statement of accounts includes a schedule of all reserves in the balance sheet. Significant reserve movements are explained in the Chief Finance Officer's foreword to the accounts and out-turn reports.

Annex B – Fees and Charges Strategy

- B1 This Strategy supports our Medium-Term Financial Strategy and is reviewed annually. It sets out our approach to setting our fees and charges.
- B2 A significant proportion of our income is derived from fees and charges and a balance has to be struck between meeting our statutory responsibilities and the subsidies we provide for discretionary services. Our strategy has three core underlying principles:
- We will raise income from users of services wherever there is a power/duty to do so
 - Income raised should cover the full costs of providing the service, and will rise annually
 - Any departures from this policy must be justified with reference to the Council's priorities and policies

Raising Income for Services

- B3 We believe that raising charges to recover costs is preferable to removing a service completely, and we aim to recover costs of services from the users of those services, unless there are wider benefits for funding a service in another way.
- B4 Statutory defined fees and charges will change in line with the governing legislation.
- B5 We will approve a full list of fees and charges at Full Council as part of our budget setting process, which will be published.
- B6 Concessionary charges may be set for a service and will be appropriate to the circumstances of the customer while encouraging increased participation for less advantaged groups. This should not lead to unjustifiable preferential treatment.
- B7 Delegation is provided to the Executive Member of Resources, in consultation with the Chief Financial Officer, to amend fees and charges in year, where there are changes in legislation or changes to external costs which directly impact on the amount we need to recover (an example is if the Land Registry amends their fees and charges, our legal fees which include the recovery of these costs, would need to be amended).
- B8 These delegations do not extend to a broader ability to amend fees and charges, but is limited to these particular circumstances. Where these circumstances do not apply, amendments to fees and charges would require Full Council approval.

Covering Service Cost

- B9 We will aim to recover the full cost of services through the collection of fees and charges, including overheads, where it is possible to do so.
- B10 Our fees and charges will increase at least in line with inflation unless there is a clear reason for an alternative approach.
- B11 Consideration will be given to local circumstances, economic conditions, comparability/benchmarking, the impact of changes on the usage of the service and the user's ability to pay.

Departures from Policy

- B12 When we do not raise income in areas where we have the power to do so, we forego the opportunity to cover the cost of the service, which will increase our savings targets.
- B13 Members will scrutinise fees and charges and will be supplied with information to allow them to make decisions in a structured and explicit manner. Any decision to forego income or to subsidise a service is considered a policy decision and will be summarised as part of the budget pack provided to Council.



Annex C – Minimum Revenue Provision Policy

- C1 This Strategy supports our Medium-Term Financial Strategy and is reviewed annually. It sets out our approach to determining how we will efficiently and prudently set aside funds for the repayment of our borrowing.
- C2 Where we finance General Fund capital expenditure through debt, we must also ensure we put aside resources to repay that debt in future years.
- C3 An amount is charged to the revenue account on an annual basis for this, and this is known as the Minimum Revenue Provision (MRP).
- C4 In determining how much we should set aside each year, we must have regard to the guidance issued by the Government and the Local Government Act. The most recent guidance was issued in 2018 by the Ministry for Housing, Communities and Local Government. The government is consulted on changes to the legislation and representation was been made by the council. We still await the outcome of this consultation.
- C5 In order to ensure a prudent and efficient approach is taken to the repayment of debt, we will align the period of MRP charges to the period by which the capital expenditure/asset provides benefit, subject to statutory caps on repayment periods.
- C6 The guidance requires us to produce this annual statement/policy each year and sets out a number of options for determining an MRP charge. Our policy on charging MRP is as follows:
- We will adopt the Asset Life method for the calculation of our MRP, where the charge is calculated to reflect the life of the asset.
 - We will calculate MRP on a straight-line basis, where an equal instalment is made each year, and this charge will go to the repayment of external debt, or to the balance sheet to reduce the level of capital financing requirement.
 - We will not charge MRP in the year of purchase/scheme completion. MRP will be charged from the following financial year.
 - For capital expenditure loans to third parties that are repaid in annual or more frequent instalments of principal, we will follow the government guidance on MRP, applying capital repayments against MRP where allowed to do so.

Annex D – Financial Planning Framework

- D1 This Framework supports our Medium-Term Financial Strategy and is reviewed annually. It sets out our approach to how we will determine our budget priorities, how we will assess budget changes, and our governance process.
- D2 When setting our budget, we start with our medium-term strategy, which includes all previously known factors and assumptions. We then take into account any changes to our plans based on the outturn of the most recent financial year. Outlined in the table below are the key stages involved in producing the budget:

June	<p>We agree our strategic priorities for the next year.</p> <p>Cabinet approves the framework for the budget setting process for the following year.</p>
July/August	<p>Budget setting guidance if issued to our senior officers.</p> <p>Officers are then asked to submit bid forms which outlines any proposals they are recommending for incorporation into our budgets, including capital projects, efficiencies and growth.</p>
September / October	<p>We update our medium-term financial forecasts to reflect the new bids submitted and/or amendments made to existing bids.</p> <p>All of the bids are reviewed by the Section 151 officer to ensure that the bids submitted have complied with the approved budget guidance.</p>
October / November	<p>All bids are then challenged and scrutinised by the Corporate Management Team, before discussion with for comments and recommendations.</p>
December	<p>The Provisional Local Government Finance Settlement is announced by the government (this indicates the levels of funding we will receive and any policy decisions that may change our budgets).</p>
January	<p>Our draft capital and revenue budgets are presented to Cabinet and to Overview Scrutiny Committee for consideration.</p> <p>Growth, savings and capital bids are considered against our priorities, and the impact on affordability and risk indicators considered.</p> <p>Any budget consultation with the public and/or business rates payers is also analysed and fed into the budget decision process.</p>
February	<p>Full Council approves next financial year’s council tax, capital and revenue budget, and new Medium-Term Financial Strategy and Financial Governance Framework.</p>
April	<p>The new financial year commences, and the budget approved is then assessed under the monitoring process.</p>

Annex E – Investment Strategy

- E1 This policy supports our Medium-Term Financial Strategy (MTFS) and is reviewed annually. It ensures we fully understand and consider the risks and opportunities of commercial and service-based investments.
- E2. It sets out our approach to investing money, specifically in relation these commercial and service investment activities.
- E3 Service based investment activities covers us lending money to, or buying shares in, other organisations.
- E4 Commercial investment activities cover property and other similar investments to where profit/return is the main purpose of the investment.
- E5 Investments made for treasury management activities (surplus cash arising from day to day activities and cash-flows), are covered separately by the council’s Treasury Management Strategy (Annex F).
- E6 We will ensure we have professionally qualified staff, and make use of external professional advice where appropriate, as set out in our MTFS.

Service Based Investments - Loans

- E7 We have a number of loan arrangements with local charities, residents, its joint venture and its employees to support local public services and stimulate economic growth and provide affordable housing.
- E8 These loans are treated as capital expenditure. The main risks associated with service loans, is that the borrower will be unable to repay the principal amount lent and/or interest due. In order to limit the risk, and exposure remains appropriate and proportionate, limits are set.
- E9 We will set these limits giving consideration to the financial risks, an assessment of the demand for such services, our risk appetite and professional advice received. A summary of our loans for service purposes, and limits are shown in the table below:

Category of borrower	2023/24 Actual			2024/25	2025/26
	Balance Owing £000	Loss Allowance £000	Net Figure in accounts £000	Forecast Balance £000	Limit £000
Joint Venture	107	0	107	107	172
Local Charities	69	0	69	55	87
Local residents	4,045	0	4,045	3,641	4,450
Employees	8	0	8	16	500
Total	4,229	0	4,229	3,819	5,209

- E10 We are required through accounting standards to set aside a loss allowance for loans, to reflect the likelihood of non-payment. We make every reasonable effort to recover sums lent and have appropriate credit control arrangements in place.
- E11 Loans to residents shown in the table, are for the rent to mortgage scheme, which is no longer in operation. Although not in operation, balances are still collectable, and a charge is made against the relevant properties which ensures recovery when the asset is sold. There is therefore minimal risk with non-recovery.
- E12 In making loans, we will ensure we fully consider risk implications, both on the individual loan, and the cumulative exposure to risk.
- E13 We will ensure that full due diligence is undertaken, that security is in place where appropriate, and that loans are actively monitored.
- E14 Any business case will set out the benefits and risks of the investment and will require approval in line with our constitution and approved policies.
- E15 To monitor the exposure risks associated with service-based investments, we will report the following information:
- Total service investments made
 - Ratio of Cost to Returns (Cost of borrowing against returns generated)

Commercial Property Investments

- E16 We hold a small portfolio of local commercial property, purely for the intention of generating a profit to support local services. These assets are historical asset holdings, and have no debt associated with them.
- E17 These properties are defined as investment properties, and per international accounting standard 40, and had a value as at the 31 March 2024 of £4.520m, generating around £392k per annum in rental income, which supports the delivery of local services.
- E18 While we have no plans to invest in further property, purely for financial return, we monitor our existing commercial property investments.
- E19 We consider property investment to be secure, if its accounting value is the same as, or higher than its purchase price including taxes and transaction costs.
- E20 We review our investment property valuations each year to monitor the risk of fluctuations in value.
- E21 We also monitor the net rental income generated by our property investments to identify trends, as reductions in market rent could point to a fall in property value.
- E22 We will not undertake any future investment in property purely for financial return. Any investments of this type would require budget approval from Full Council and would prevent the council from undertaking borrowing from the public works loan board, so would be unlikely to be recommended.

Service Based Property Investments

- E23 In addition to the property we hold purely for commercial returns, we also hold a large portfolio of assets for service reasons, and these assets also generate returns for the Council. Such assets include town centre and neighbourhood centre retail units, car parks, community assets and business centres.
- E24 These properties had a (gross book) value as at 31 March 2024 of £102.35m, generating around £7.722m per annum in rental income, and had £35.010m of debt associated with them.
- E25 Whilst the primary purpose of holding these assets is not financial return, they do face similar risks to those assets held purely for financial return.
- E26 For this reason, we make use of three ratios to help us monitor risks for the community and commercial asset portfolio. These indicators are:
- Loan to value (Capital Financing Requirement related to these assets, compared to the value of the assets)
 - Principal cover (Minimum Revenue Provision Charge in relation to these assets, compared to the net income stream generated from these assets)
 - Interest Cover (Income derived from these assets divided by the interest cost associated with these assets)

Annex F – Treasury Management Strategy

- F1.1 This strategy supports our Medium-Term Financial Strategy (MTFS) and is reviewed annually. It ensures we appropriately manage and protect our cash balances and carefully manage our borrowing to support our activities.
- F1.2 Treasury Management is the management of our cash flows, borrowing and investments and associated risks. This activity involves substantial sums of money and therefore exposes us to financial risks such as loss of funds and impacts from changing interest rates.
- F1.3 The successful identification, monitoring and control of these risks are therefore central to prudent financial management.
- F1.4 Our treasury risk management is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2021 Edition (the CIPFA Code), which requires the approval of a treasury management strategy before the start of each year.
- F1.5 Our strategy also fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code. It ensures we fully understand and consider the risks and opportunities of commercial and service-based investments.

Balance sheet summary and forecast

- F2.1 To take a view on likely treasury activity in 2025/26 it is necessary to look at the Council's balance sheet to estimate the level of funds available for investment purposes and any borrowing requirements, as shown in the forecast closing balances table below:

Table 1: Balance sheet summary and forecast

	2023/24 Forecast £m	2024/25 Forecast £m	2025/26 Forecast £m	2026/27 Forecast £m	2027/28 Forecast £m	2028/29 Forecast £m	2029/30 Forecast £m
General Fund CFR	53.033	51.179	51.389	51.490	51.161	50.779	50.480
HRA CFR	244.784	266.063	300.938	334.955	355.011	376.131	370.027
Total CFR	297.817	317.242	352.328	386.445	406.172	426.910	420.507
Less: Other debt liabilities	(2.266)	(2.248)	(2.230)	(2.212)	(2.194)	(2.176)	(2.158)
Loans CFR	295.551	314.994	350.098	384.233	403.978	424.734	418.349
Less: Existing borrowing	(246.051)	(233.582)	(204.163)	(172.944)	(141.226)	(126.207)	(110.188)
Under/(Over) borrowing	49.500	81.412	145.935	211.289	262.752	298.527	308.161
Less: Usable reserves	(45.029)	(40.680)	(43.927)	(40.376)	(42.095)	(44.353)	(44.154)
Less: Working capital	(22.245)	(3.000)	(3.000)	(3.000)	(3.000)	(3.000)	(3.000)
New Borrowing (Cumulative)	0.000	(47.731)	(109.007)	(177.913)	(227.657)	(261.174)	(271.006)
Investments	17.774	10.000	10.000	10.000	10.000	10.000	10.000

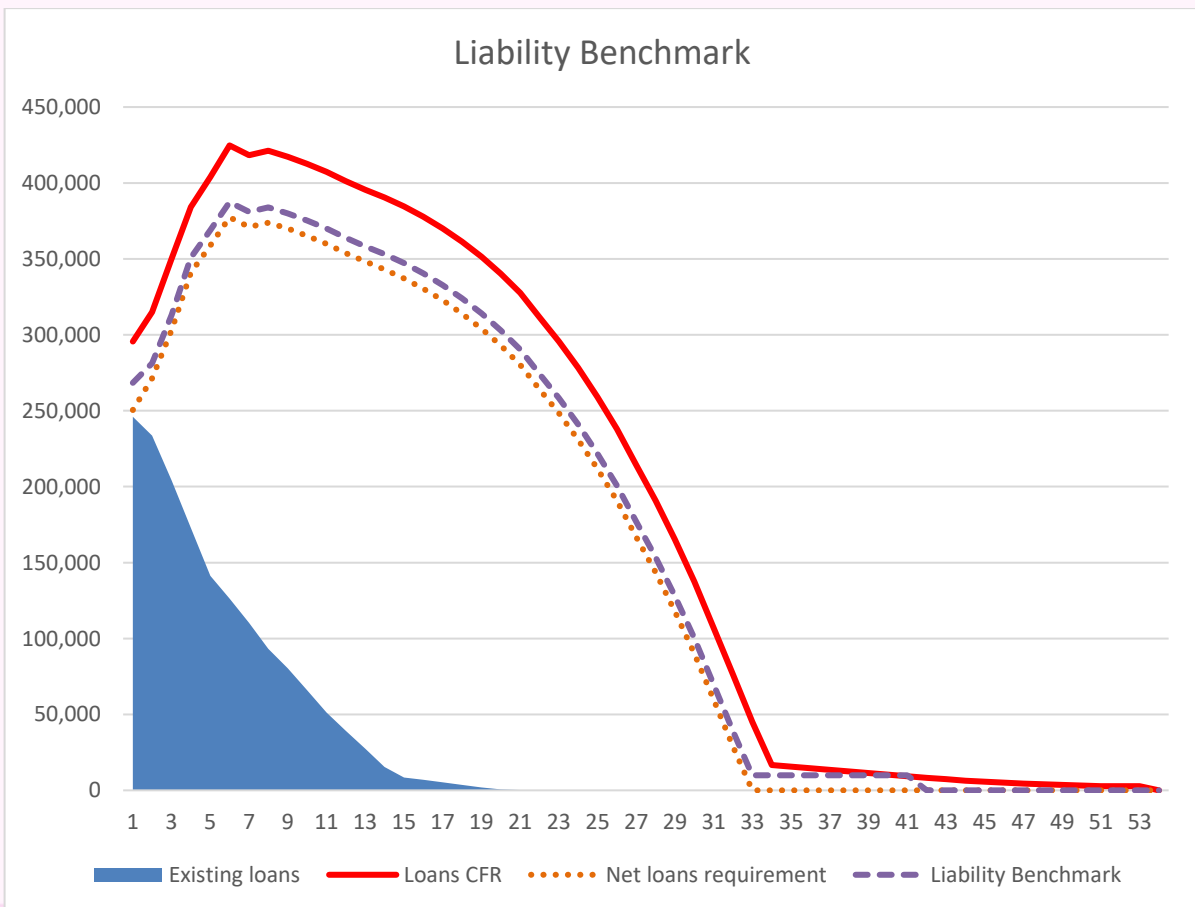
- F2.2 The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying sums available for investment. The Council's has an increasing CFR due to the capital programme, but minimal investments and will therefore be required to borrow up to £271m over the forecast period. This will also cover replacing maturing loans.

F2.3 CIPFA's Prudential Code for Capital Finance in Local Authorities recommends that an Authority's total debt should be lower than its highest forecast over the next three years, Table 1 shows that the Council expects to comply with this recommendation during 2025/26.

F2.4 The liability benchmark is effectively the net borrowing requirement of a local authority plus a liquidity allowance and shows the lowest risk level of borrowing. The objective of the liability benchmark is to show the optimum level of borrowing in order to ensure appropriate funding and liquidity for both longer term projects and short term cashflow needs. This assumes the same forecasts as in Table 1 above, but that cash and investment balances are kept to a minimum level of £10m at each year end to maintain sufficient liquidity but minimise credit risk. Table 2 shows the figures and they are also produced in graphical format below.

Table 2: Prudential Indicator – Liability benchmark

	31.3.24 Actual £m	31.3.25 Estimate £m	31.3.26 Estimate £m	31.3.27 Estimate £m	31.3.28 Estimate £m
Loans CFR	295.553	314.994	350.097	384.233	403.978
Less: Balance Sheet Resources	(45.029)	(43.680)	(46.927)	(43.376)	(45.095)
Net Loans requirement	250.524	271.314	303.170	340.857	358.883
Plus: liquidity allowance	17.772	10.000	10.000	10.000	10.000
Liability Benchmark	268.296	281.314	313.170	350.857	368.883



Interest rate forecasts

- F3.1 Another factor to consider when setting a treasury management strategy is the forecast for interest rates. The rates assumed are set out in our MTFS (section 2.1), which are provided by our treasury management advisors, Arlingclose Ltd.

Borrowing Strategy

- F4.1 **Objectives:** The Council's primary objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.
- F4.2 **Strategy:** Whether external borrowing is taken out depends on the level of cash balances held by the Council, and forecasts relating to this are set out in section F2.1.
- F4.3 We manage and monitor our cash position to ensure sufficient funds are available to meet all requirements, taking advice from the Council's treasury advisors Arlingclose Ltd in relation to timing and structure of borrowing. This may be through utilising cash balances held by the Council (internal borrowing) in the short or medium term, where it is cost effective to do so. By using internal resources, the Council is able to reduce net borrowing costs and reduce overall treasury risk.
- F4.4 When required and prudent, the Council will borrow externally from external bodies (such as the Government through the Public Works Loan Board (PWLB) or the money markets). Although all long term borrowing to date is from the PWLB, the Council will consider other sources in order to lower interest costs and reduce over-reliance on one source of funding in line with the CIPFA code.
- F4.5 We may borrow in advance of need to take advantage of low interest rates, if deemed to be in our financial interest. Any borrowing in advance of need will not exceed the capital financing requirement for the current year plus 2 years. Borrowing for short periods of time to cover unexpected cash flow shortages may also be undertaken if required.
- F4.6 Under advice from the Council's treasury advisors, we may also consider arranging forward starting loans, where the interest rate is fixed in advance, but the cash is received in later years. This would enable certainty of cost to be achieved for the future without incurring costs immediately.
- F4.7 **Context:** At 1 April 2025 the Council will hold around £210m of long term HRA loans. The debt portfolio was originally structured to mirror projected cash surpluses arising from the HRA business plan on the introduction of self-financing, with all loans being repaid by 2028.
- F4.8 The Government's four-year rent reduction policy impacted on our ability to repay loans as quickly as it originally intended. This meant that in the medium term of the 30 Year HRA Business Plan, additional borrowing will be needed to extend the duration of the repayment period.
- F4.9 The latest HRA Business Plan forecasts that borrowing will be repaid within 33 years, so within the 30 Year plan.
- F4.10 Our budget shows there is further borrowing requirement of £62m in 2025/26, to support the Affordable Housing Programme, major repair works and refinancing of existing debt. We continue to generate receipts from right to buy sales.

F4.11 At 1 April 2025 General Fund borrowing, which relates to the acquisition and refurbishment of properties in recent years to support the economic development and regeneration of town and neighbourhood centres in the Borough, will amount to £23.7m.

F4.12 **Sources of borrowing:** Our approved sources of long-term and short-term borrowing will be:

- HM Treasury’s PWLB lending facility (formerly the Public Works Loan Board)
- Any institution approved for investments (see section 7)
- Any other bank or building society authorised to operate in the UK
- Any other UK public sector body
- UK public and private sector pension funds (except Hertfordshire Pension Fund)
- Capital market bond investors
- UK Municipal Bonds Agency plc and special purpose companies created to enable local authority bond issues
- National Wealth Fund Ltd (formerly UK Infrastructure Bank Ltd)

F4.13 **Other sources of debt finance:** In addition, we may finance our capital expenditure through other methods that are not directly borrowing cash, but would be classed as debt liabilities:

- Leasing
- Hire purchase
- Private Finance Initiative
- Sale and leaseback

F4.14 **Debt rescheduling:** The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates.

F4.15 We may take advantage of this and replace some of our loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in our risk exposure. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years.

F4.16 **Governance and Reporting:** We maintain a number of indicators to monitor and limit our risk exposure in relation to our debt, some of which are required by legislation.

F4.17 **Maturity structure of borrowing:** This indicator is set to control the Council’s exposure to refinancing risk. Time periods start on the first day of each financial year. The maturity date of borrowing is the earliest date on which the lender can demand repayment. The upper and lower limits on the maturity structure of fixed rate borrowing will be:

Table 3: Maturity Structure of borrowing

Period	Upper Limit	Lower Limit
Under 12 months	30%	0%
12 months and within 24 months	30%	0%
24 months and within 5 years	50%	0%
5 years and within 10 years	80%	0%
10 years and within 20 years	100%	0%
20 years and above	100%	0%

F4.18 **Authorised Borrowing Limit:** The authorised limit is what we determine to be our maximum affordable borrowing in any one year. It is not the amount the Council expects to borrow to meet

its capital expenditure requirements but provides headroom over and above our capital requirements to allow for unusual cash movements, or to take advantage of low interest rates and to borrow in advance of need.

Table 4: Authorised Borrowing Limit

Authorised Borrowing Limit	2025/26	2026/27	2027/28
	£m	£m	£m
External Borrowing	380.097	414.233	433.978
Other Long-term Liabilities	2.230	2.212	2.194
TOTAL	382.327	416.445	436.172

F4.19 **Operational Boundary:** The operational boundary is based on the Council's estimate of most likely scenario for external debt. It links directly to the Council's estimates of capital expenditure, the capital financing requirement, and is a key management tool for in-year monitoring. The operational boundary below is set based upon our expected year end position and may be exceeded during the year based on upon cashflow requirements, and the timing of borrowing repayments.

Table 5: Operational Boundary

Operational Boundary	2025/26	2026/27	2027/28
	£m	£m	£m
External Borrowing	350.097	384.233	403.978
Other Long-term Liabilities	2.230	2.212	2.194
TOTAL	352.327	386.445	406.172

Treasury Investment Strategy

- F5.1 The Council holds significant invested funds, representing the income we have received in advance of our expenditure, plus the balances and reserves we hold. It is expected that our treasury investment balances will range between £10m and £50m in the 2025/26 financial year.
- F5.2 Our non-treasury investments, such as investment in property, are covered separately by our investment strategy (Annex E of our MTFS).
- F5.3 **Objective:** To ensure funds are invested prudently, giving regard to the security and liquidity of investments, before seeking the highest rate of return, or yield. We will aim to strike a balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income.
- F5.4 **Strategy:** As demonstrated by the liability benchmark above, the Council expects to be a long-term borrower and new treasury investments will be made primarily to manage day-to-day cash flows, using short term, low risk investments. The existing investment in the CCLA property fund will be maintained, however, to diversify risk into different sectors.
- F5.5 The CIPFA Code does not permit local authorities to both borrow and invest long term for cash flow management. The Council may, though, make long term investments for treasury risk

management purposes, including to manage interest rate risk by investing sums borrowed in advance for the capital programme for up to three years; to manage inflation by investing usable reserves in instruments whose value rises with inflation; and to manage price risk by adding diversification to the strategic pooled fund portfolio.

- F5.6 **ESG policy:** Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG policy does not currently include ESG scoring or other real-time ESG criteria at an individual investment level. When investing in banks and funds, the Council will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.
- F5.7 **Business Models:** Under the IFRS 9 standard, the accounting for certain investments depends on the Council's "business model" for managing them. The Council aims to achieve value from its treasury investments by a business model of collecting the contractual cashflows and therefore, where other criteria as also met, these investments will continue to be accounted for at amortised cost.

Managing Treasury Investment Risks

- F6.1 We maintain a list of counterparties that we can invest with (section F7), and actively monitor the risk of investing with these counterparties.
- F6.2 **Risk assessment and use of credit ratings:** Credit ratings are obtained and monitored by our treasury advisors, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:
- No new investments will be made;
 - any existing investments that can be recalled or sold at no cost will be; and
 - full consideration will be given to recall or sale of all other existing investments with the affected counterparty.
- F6.3 Where a credit rating agency announces that a rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative"), and that indicates that a rating is likely to fall below the approved rating criteria, we will only invest in these institutions if the investment can be withdrawn on the next working day. This policy will not apply to negative outlooks, which indicate a long term direction of travel rather than an imminent change of rating.
- F6.4 **Other information on the security of investments:** We understand that credit ratings are good predictors of investment default, but not perfect.
- F6.5 Full regard will be given to other available information on the credit quality of the organisations in which we invest, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from our treasury management advisor.
- F6.6 No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet other criteria such as minimum credit rating.

- F6.7 When deteriorating financial market conditions affect the creditworthiness of all organisations, as in 2008, 2020 and 2022, this is not generally reflected in credit ratings but can be seen in other market measures.
- F6.8 In these circumstances, we will restrict our investments to those organisations of higher credit quality and reduce the maximum duration of our investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions.
- F6.9 If these restrictions mean that insufficient commercial organisations of “high credit quality” are available to invest our cash balances, then the surplus will be deposited with the UK Government, via the Debt Management Office, invested in government treasury bills, or with other local authorities. This will cause investment returns to fall but will protect the principal sum invested.
- F6.10 **Liquidity management:** We use cash flow analysis to determine the maximum period for which funds may prudently be committed. Our forecasts are compiled on a prudent basis to minimise the risk of being forced to borrow on unfavourable terms to meet our financial commitments. Limits on long term investments are set with reference to the Council’s medium-term financial strategy and cash flow forecast.
- F6.11 **Interest rate risk:** We manage our exposure to fluctuations in interest rates with a view to containing interest costs and/or securing interest revenues, to meet budget expectations. This is achieved through the prudent use of approved instruments, methods and techniques, primarily to create stability, and certainty of costs and revenues, whilst retaining a sufficient degree of flexibility to take advantage of unexpected, potentially advantageous changes in the level or structure of interest rates. Advice is taken from our treasury advisors in this respect.
- F6.12 **Governance and Reporting:** We maintain key indicators to monitor and limit our risk exposure in relation to our investments:
- F6.13 **Long term treasury management investments:** The purpose of this indicator is to balance our liquidity needs and control our exposure to the risk of incurring losses by seeking early repayment of its investments. The prudential limits on the long term treasury management investments will be:

Table 6: Longer term investments

	2025/26 £m	2026/27 £m	2027/28 £m	No fixed date £m
Sums invested beyond one year	5.000	5.000	5.000	5.000

Long term investments with no fixed maturity date include strategic pooled funds but exclude money market funds and bank accounts with no fixed maturity date as these are considered short term.

Approved investment counterparties

F7.1 We may invest our surplus funds with any of the counterparties in the following table, subject to the cash limits (per counterparty) and time limits shown. The table must be read in conjunction with the remainder of this section.

Table 7: Approved investment counterparties

Sector	Time limit	Counterparty limit	Sector limit
The UK Government	3 years	Unlimited	n/a
Local authorities & other government entities	3 years	£3m	£20m
Secured investments *	3 years	£4m	£20m
Banks (unsecured) *	7 months	£3m	£15m
Building societies (unsecured) *	7 months	£3m	£15m
Registered providers (unsecured) *	3 years	£3m	£6m
Money market funds *	n/a	£4m	£32m
Strategic pooled funds	n/a	£4m	£8m

* **Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A- Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.

F7.2 **UK Government:** This class includes loans to, and bonds and bills issued or guaranteed by the UK Government. Investments with the UK Central Government are deemed to be zero credit risk due to its ability to create additional currency and therefore may be made in unlimited amounts. The maximum duration is set at 3 years to make clear that the Council does not borrow to invest primarily for financial return.

F7.3 **Local Authorities and Other Government Entities:** This category includes loans to, and bonds and bills issued or guaranteed by regional and local authorities, multilateral development banks and other Government entities. These investments are not subject to bail-in and there is generally a lower risk of insolvency, although they are not zero risk. The maximum duration is set at 3 years as it is for the UK Government.

F7.4 **Secured Investments:** These investments are secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds, secured deposits, reverse repurchase agreements with banks or building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments in any one bank will not exceed the cash limit for secured investments. The maximum duration is set at 3 years as it is for the UK Government and local authorities.

- F7.5 **Banks and Building Societies (Unsecured):** These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. This class includes accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks.
- F7.6 **Registered Providers (Unsecured):** These bodies are regulated by the Regulator of Social Housing and, as providers of public services, they retain the likelihood of receiving government support if needed. This class includes loans to, and bonds issued or guaranteed by registered providers of social housing and registered social landlords, formerly known as Housing Associations.
- F7.7 **Money Market Funds:** These are pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee., The Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.
- F7.8 **Strategic Pooled Funds:** These allow diversification into asset classes other than cash without the need to own and manage the underlying investments. As these funds have no defined maturity date, but are available for withdrawal after a notice period, their performance and continued suitability in meeting our investment objectives will be monitored regularly. This class includes bond, equity and property funds, including exchange traded funds, that offer enhanced returns over the longer term but are more volatile in the short term.
- F7.9 **HSBC Group:** Unexpected receipts to the council’s operational bank account may take the overnight balance above the HSBC end of day projected balance, which is used make daily treasury decisions. These operational balances will not count towards the investment limit, on the basis that they cannot always be controlled and unexpected payments are often received.
- F7.10 **Investment Limits:** The maximum that will be lent to any one organisation (other than the UK government) will be £4m in order that no sum in excess of available reserves is put at risk in the case of a single default. A group of banks under the same ownership will be treated as a single organisation for limit purposes. Limits will also be placed on investments in brokers’ nominee accounts and industry sectors as below.

Table 8: Investment Limits

	Cash limit
Any single organisation, except the UK Central Government	£4m each
Any group of organisations under the same ownership	£4m per group
Any group of pooled funds under the same management	£4m per manager
Investments held in a broker’s nominee account	£10m per broker

Policy on Use of Financial Derivatives

- F8.1 The CIPFA Code requires us to clearly state our policy on the use of derivatives. We do not plan to use derivatives currently.
- F8.2 If required, we will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial

risks that we are exposed to. Any additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk.

- F8.3 Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall strategy.
- F8.4 Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. The current value of any amount due from a derivative counterparty will count against the counterparty credit limits.
- F8.5 We will seek and consider external advice before entering into financial derivatives to ensure that we fully understand any implications.

Markets in Financial Instruments Directive

- F9.1 We have opted up to professional client status with our providers of financial services, including advisors, banks, brokers and fund managers. This allows us access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies.
- F9.2 Given the size and range of the Council's treasury management activities the Council's s151 Officer believes this to be the most appropriate status. This status requires the Council to maintain a minimum of £10m in investments.

Policy on apportioning interest to the Housing Revenue Account

- F10.1 All long-term loans in the Council's portfolio are assigned in their entirety to either the General Fund or the HRA pool at the time the loan is agreed. Interest payable and other costs/income arising from long-term loans (e.g. premiums and discounts on early redemption) will be charged/credited to the respective revenue account.
- F10.2 Differences between the value of the HRA loans pool and the HRA's underlying need to borrow (adjusted for HRA balance sheet resources available for investment) will result in a notional cash balance which may be positive or negative. This balance will be measured each month and interest transferred between the General Fund and HRA. The interest rate to be applied will be the DMADF rate for the weighted average maturity period of the investment portfolio, determined on a weekly basis.

Treasury Management Practices

- F11.1 The CIPFA Code requires the Council to maintain a set of Treasury Management Practice documents setting out how we will implement the treasury management strategy. They include a detailed set of schedules covering operational matters. The Section 151 officer has reviewed the documents and made some minor changes to ensure the documents are up to date.

Annex G – Summary of Performance and Risk Indicators

G1.1 This strategy supports our Medium-Term Financial Strategy (MTFS) and is reviewed annually. It provides a summary of all of our key indicators used to monitor performance and manage risk.

Reserves and Balances

We will maintain minimum working balances as follows:

	2025/26 Minimum £'m	2026/27 Minimum £'m	2027/28 Minimum £'m
General Fund	3.900	3.500	3.000
Housing Revenue Account	3.234	3.372	3.475

Capital Expenditure and Financing

Based on our capital schemes, we expect our capital expenditure to be as follows:

	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
General Fund (GRF)	4.090	2.778	2.393	2.393	2.578
Housing Revenue Account (HRA)	63.974	65.474	43.538	43.178	17.500
TOTAL	68.064	68.252	45.931	45.571	20.078

Based on this expenditure we expect our financing to be as follows:

General Fund	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
Grants and Contributions	1.672	0.592	0.592	0.592	0.592
Reserves and Revenue Contributions	1.092	0.879	0.814	0.814	0.864
Borrowing	1.326	1.307	0.987	0.987	1.122
TOTAL	4.090	2.778	2.393	2.393	2.578

Housing Revenue Account	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
RTB Receipts	1.477	0.300	0.305	0.310	0.157
Reserves and Revenue Contributions	26.779	26.967	23.482	21.757	21.604
Borrowing	35.719	38.207	19.751	21.111	(4.261)
TOTAL	63.974	65.474	43.538	43.178	17.500

Based on the above expenditure and financing, we expect our capital financing requirement (CFR) to be:

	2025/26 £'m	2026/27 £'m	2027/28 £'m	2028/29 £'m	2029/30 £'m
General Fund	51.389	51.490	51.161	50.779	50.480
Housing Revenue Account	300.938	334.955	355.011	376.131	370.027
TOTAL CFR	352.328	386.445	406.172	426.910	420.507

Based on these capital plans, and the longer-term 30-year Housing business plan, we expect our HRA debt to be repaid in 33 years.

We have set the following maturity structure limits for borrowing:

Maturity Structure of Borrowing	Upper Limit	Lower Limit
Under 12 months	30%	0%
12 months and within 24 months	30%	0%
24 months and within 5 years	50%	0%
5 years and within 10 years	80%	0%
10 years and within 20 years	100%	0%
20 years and above	100%	0%

We have set the following authorised limits (maximum) for borrowing:

Authorised Borrowing Limit	2025/26 £m	2026/27 £m	2027/28 £m
External Borrowing	380.097	413.233	433.978
Other Long-term Liabilities	2.230	2.212	2.194
TOTAL	382.327	416.445	436.172

We have set the following operational boundaries (expected levels) for borrowing:

Operational Boundary	2025/26 £m	2026/27 £m	2027/28 £m
External Borrowing	350.097	384.233	403.978
Other Long-term Liabilities	2.230	2.212	2.194
TOTAL	352.327	386.445	406.172

Investments (Cash/Treasury)

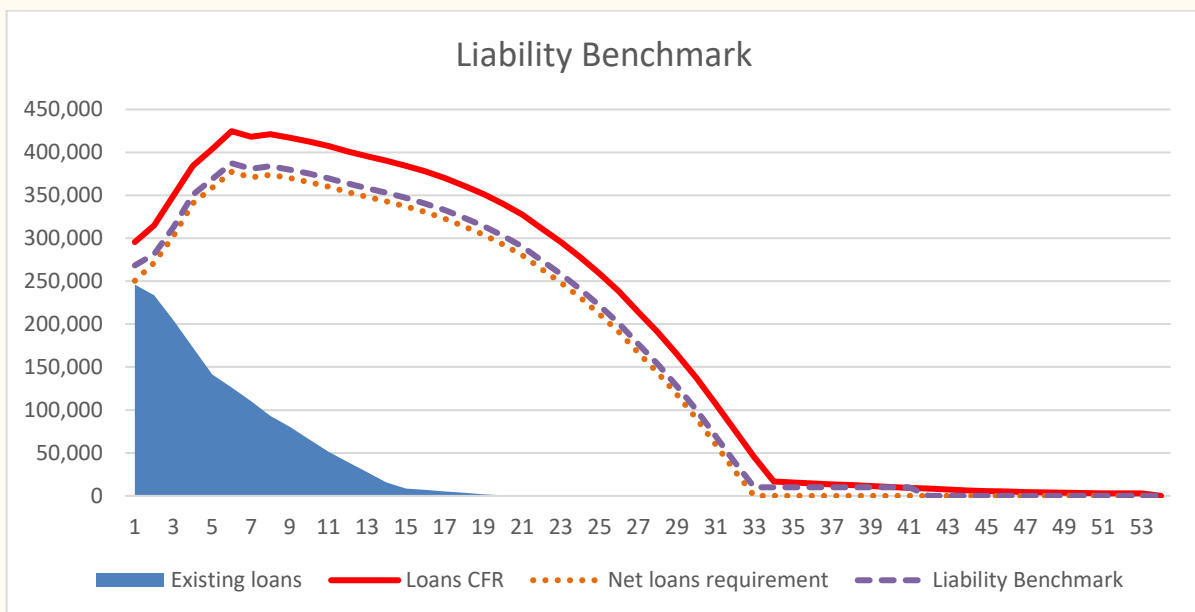
We have set the following limits for long term investments:

	2025/26 £m	2026/27 £m	2027/28 £m	No fixed date £m
Sums invested beyond one year	5.000	5.000	5.000	5.000

We have set the following counterparty limits:

Sector	Time limit	Counterparty limit	Sector limit
The UK Government	3 years	Unlimited	n/a
Local authorities & other government entities	3 years	£3m	£20m
Secured investments *	3 years	£4m	£20m
Banks (unsecured) *	7 months	£3m	£15m
Building societies (unsecured) *	7 months	£3m	£15m
Registered providers (unsecured) *	3 years	£3m	£6m
Money market funds *	n/a	£4m	£32m
Strategic pooled funds	n/a	£4m	£8m

* **Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A-. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be taken into account.



Investments (Non-Treasury)

We monitor a suite of indicators to monitor performance and risk of service based and commercial investments:

	2023/24 Actual £'m	2024/25 Estimate £'m	2025/26 Estimate £m
Income Generating Assets held for service purposes			
Ratio: Loan to value (CFR to asset base)	£1 : £2.75	£1 : £2.73	£1 : £2.76
Ratio: Principal cover (MRP to income stream)	£1 : £13.84	£1 : £11.02	£1 : £10.33
Ratio: Interest cover (interest cost to income)	£1 : £8.59	£1 : £14.93	£1 : £13.84
Non-Income Generating Assets held for service purposes			
Cost of borrowing in relation to council tax	£6.16	£9.16	£9.30
Commercial Assets			
Ratio: Loan to value (CFR to asset base)	N/A *	N/A *	N/A *
Ratio: Principal cover (MRP to income stream)	N/A *	N/A *	N/A *
Ratio: Interest cover (interest cost to income)	N/A *	N/A *	N/A *

* As there is currently no debt associated with these assets, these indicators have not been calculated. These assets had a value of £4.52m as at 31 March 2024, generating around £392k per annum in rental income.

Summary of Special Expenses Impact on Band D Council Tax**Appendix M**

Parish	Tax Base @ 99.4% Collection Rate	Expenditure	Reduction in Council Tax	Additional Council Tax	Net Inc/(Dec) in Council Tax 2025/26	Net Inc/(Dec) in Council Tax 2024/25
		£	£	£	£	£
Ayot St Lawrence	67.9	0.00	(14.98)	0.00	(14.98)	(13.85)
Ayot St Peter	113.5	0.00	(14.98)	0.00	(14.98)	(13.85)
Essendon	434.3	1,176.16	(14.98)	2.71	(12.27)	(10.51)
Hatfield	12,650.30	120,530.12	(14.98)	9.53	(5.45)	(5.83)
North Mymms	4,469.3	0.00	(14.98)	0.00	(14.98)	(13.85)
Northaw & Cuffley	3,120.5	10,831.30	(14.98)	3.47	(11.51)	(4.77)
Welwyn	4,794.5	42,767.42	(14.98)	8.92	(6.06)	(2.12)
Welwyn Garden City	17,981.4	487,348.14	(14.98)	27.10	12.12	9.80
Woolmer Green	618.8	0.00	(14.98)	0.00	(14.98)	(13.85)
Total	44,250.5	662,653.14		51.73		

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Statement of the Chief Finance Officer

Introduction

The 'Chief Finance Officer' within the meaning of section 151 of the Local Government Act 1972, and known as the S151 Officer, is required to make a statement on the adequacy of reserves and the robustness of the budget. This is a statutory duty under section 25 of the 2003 Local Government Act which states the following:

(1) Where an authority to which section 32 or 43 of the Local Government Finance Act 1992 (billing or major precepting authority) or section 85 of the Greater London Authority Act 1999 (c.29) (Great London Authority) applies is making calculations in accordance with that section, the chief finance officer of the authority must report to it on the following matters-

- (a) The robustness of the estimates made for the purposes of the calculations, and*
- (b) The adequacy of the proposed financial reserves.*

(2) An authority to which a report under this section is made shall have regard to the report when making decisions about the calculations in connection with which it is made.

This includes reporting and taking into account:

- The key assumptions in the proposed budget and to give a view on the robustness of those assumptions.
- The key risk areas in the budget and to assess the adequacy of the Council's reserves when reviewing the potential financial impact of these risk areas on the finances of the Council. This should be accompanied by a Reserves Strategy.

This report has to be considered and approved by Council as part of the budget approval and Council Tax setting process.

This document concentrates on the 2025/26 General Fund and Housing Revenue budgets, the Capital Programme, Treasury Management, and also considers key medium term issues faced by the Council.

Assurance Statement of the Council's Section 151 Officer

The following are the summary assurances and recommendations of the Council's Section 151 Officer.

In relation to the 2025/26 budget, I have examined the proposals and I believe that they are achievable, given the political and management will to implement them. The Council has a history of strong financial management, along with sound and robust monitoring of performance and budgets. A comprehensive budget planning process has ensured the robustness of the budget proposals, and I believe the estimates are reasonable, given the inherent uncertainties round the economy the cost-of-living crisis.

The forecast reserve levels in 2025/26 are appropriate and adequate, given the amount of known financial risks and future volatility, along with the potential for unknown financial risks.

The financial outlook beyond 2025/26 is dependant on the outcome of the planned Business Rates Reset and Local Government Finance Reforms, along with the transitional arrangements that may be put in place by the Government. There are also continued uncertainties around New Homes Bonus funding.

The minimum assessed reserves are set at £3.9m, and I can confirm the forecast reserves exceed this minimum level. It is my view, that the reserves strategy is a prudent approach to the smoothing of the savings target over the medium-term planning period, and subject to the identification and delivery of savings to meet future years budget gaps, this strategy will still leave reserves above a minimum assessed level.

Over the medium term (2026/27 to 2028/29), I will continue to closely monitor the achievement of savings targets which need to be delivered and report progress against these during the year, to ensure reserve balances continue to be maintained at an adequate level.

Even with the aggressive reserves strategy to support the following three year period, there are challenging financial targets for 2026/27 and beyond, and the early identification of efficiencies, along with appropriate planning for delivery, will be required in order to meet this challenging gap. Areas are already being considered to start progress towards closing the gap for future years.

I, as the Council's Section 151 Officer, consider the estimates for 2026/27 to be sufficiently robust, and that the level of reserves adequate for approval by the Council. This statement is conditional upon the agreement of the budget proposals, appendices, strategies and policies contained within the budget report for 2026/27.

Richard Baker, CPFA
Executive Director (Finance and Transformation)

Part I
Item No: 0
Main author: Kirsten Roberts
Executive Member: Cllr Max
Holloway
All Wards

WELWYN HATFIELD BOROUGH COUNCIL
CABINET 7TH JANUARY 2024
REPORT OF THE EXECUTIVE DIRECTOR (FINANCE AND TRANSFORMATION)

BUSINESS PLAN – 2025/26

1 Executive Summary

- 1.1 This report summarises the Council’s Business Plan for 2025/26; including the major projects and Key Performance Indicators (KPIs) which will contribute to the delivery of the 2024-2027 Council priorities and the Cabinet-led Task Forces.
- 1.2 It is agreed the Business Plan will be reviewed annually to ensure the council priorities are being met, and actions are taken to deliver outcomes necessary for the local people.

2 Recommendation

- 2.1 It is recommended that Cabinet note the Council’s Business Plan for 2025/26 in Appendix One and recommend Full Council to agree.

3 Explanation

- 3.1 Each year, the Council will publish a Business Plan with measurable actions supporting each of the below priorities, including major projects and Key Performance Indicators (KPIs) which measure the performance of a range of services throughout the year.
- 3.2 In November 2023, Full Council unanimously agreed the council’s vision of ‘Putting Communities at our Heart’ and the following five key priorities:
 - 3.2.1 **Homes to be Proud of**; which emphasises a commitment to creating a sense of pride and satisfaction in the quality of homes and living experience in the borough. The priority’s commitments advocate for constructing new social and affordable housing, as well as the importance of high-quality homes for everyone. This priority also aims to address homelessness through support and prevention measures, and planning housing in the “right” places.
 - 3.2.2 **Enable an economy that delivers for everyone**; by embracing an inclusive economy through creating opportunities and benefits which reach all within the community. This priority aims to achieve this by championing local businesses, supporting vibrant town centres, facilitating access to amenities in neighbourhood centres, and promoting economic growth in rural areas.
 - 3.2.3 **Action on Climate Change**; includes reaffirming the council’s commitment to being Net Zero by 2030 and setting an example to others, by intensifying

efforts both in mitigation and adaption measures. Additionally, this priority holds focus on promoting awareness and the biodiversity for positive change in the community's environment.

3.2.4 **Run an effective Council**; it aims to maximise efficiency and prioritise the needs of those within the borough. This is to be achieved through smart financial decisions for quality services, through holding the council accountable, and building positive reputations both locally and with external partners.

3.2.5 **Together, create opportunities for our communities**; highlighting the council's steps forward to enhance collaboration within the community. This priority involves fostering pride, diversity, and inclusion through a variety of activities and celebrations, and collectively working towards a safer living environment.

3.3 In addition, the formation of the new Cabinet in May 2024 has given rise to an opportunity to build on the success of this and as a result two Cabinet-led task forces have been set up to focus on;

3.3.1 Town Centres; and

3.3.2 Nicer Neighbourhoods.

3.4 The proposed Corporate Business Plan is included in Appendix 1.

4 Legal Implications

4.1 There are no direct legal implications arising from the recommendation.

5 Financial Implications

5.1 The Business Plan has been developed in conjunction with budget setting for 2025/26.

5.2 Failure to deliver key projects and key performance indicators may have a financial impact for the council. Financial implications will be reviewed as part of the Council's project management and risk management frameworks.

6 Risk Management Implications

6.1 Risks are associated with the delivery of key projects and service performance.

6.2 Risk management implications will be reviewed as part of the Council's project management and risk management frameworks.

7 Security and Terrorism Implications

7.1 There are no security and terrorism implications directly arising from the recommendation.

8 Procurement Implications

8.1 There are no procurement implications directly arising from the recommendation.

9 Climate Change Implications

9.1 There are a number of KPIs and projects proposed for 2025-26 that will contribute to the overall priority, **Action on Climate Change**.

10 Health and Wellbeing Implications

10.1 The continued promotion of Health and Wellbeing of our communities is a key commitment under the priority, **Together, create opportunities for our communities** and a number of KPIs and projects are proposed to support this.

11 Communication and Engagement Implications

11.1 There are no communication and engagement implications directly arising from the recommendation. Achievements and Performance against the Business Plan will continue to be reported at Cabinet.

12 Human Resources Implications

12.1 There are no human resources implications directly arising from the recommendation.

13 Link to Corporate Priorities

13.1 The KPIs and projects are aligned to the relevant priorities.

14 Equality and Diversity

14.1 An Equality Impact Assessment has not been completed because the recommendation does not propose changes to existing service-related policies or the development of new service-related policies.

Author: Kirsten Roberts - 01707 357177

Title: Assistant Director (Customer Services & Transformation)

Date: 13th December 2024

Appendices:

Appendix One - Business Plan 25-26

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Welwyn Hatfield Borough Council



Business Plan

2025-26

The key priorities for Welwyn Hatfield for 2024-27 are:

- Homes To Be Proud Of
- Enable An Economy That Delivers for Everyone
- Action On Climate Change
- Run An Effective Council
- Together, Create Opportunities for Our Community

Each year, the Council publish a Business Plan to support each of these priorities and the Cabinet-led Task Forces, which includes major projects and Key Performance Indicators (KPIs) that measure the performance of a range of services throughout the year.

Business Plan 2025-26

1. HOMES TO BE PROUD OF

Project title	Project description	Lead Officer	By when	Portfolio Holder
Local Plan	Continue to progress the Local Plan Review – including the Regulation 18 statutory consultation and preparation for the Regulation 19 statutory consultation	Assistant Director (Planning)	31/03/2026	Executive Member Planning
Community Infrastructure Levy (CIL)	Implement the Community Infrastructure Levy (CIL) scheme	Assistant Director (Planning)	31/03/2026	Executive Member Planning
Planning Enforcement Plan	Implement the Planning Enforcement Plan	Assistant Director (Planning)	31/03/2026	Executive Member Planning
Affordable Housing Strategy	Agree the revised Affordable Housing Business Plan for 25-30	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Housing
Howlands House, Welwyn Garden City	Progress planning and preconstruction works for the redevelopment of Howlands House to deliver modern temporary accommodation	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Housing

Queensway House, Hatfield	Progress the feasibility and design of the replacement scheme	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Housing
Asset Management Strategy (Housing Stock)	Refresh the Asset Management Strategy using data from the stock condition survey	Assistant Director (Homes & Neighbourhood)	31/03/2026	Executive Member Housing
Howards House	Progress planning and preconstruction works for the refurbishment of Howards House	Assistant Director (Homes & Neighbourhood)	31/03/2026	Executive Member Housing
Damp and Mould Programme	Review the Damp and Mould Policy and processes	Assistant Director (Homes & Neighbourhood)	31/03/2026	Executive Member Housing
Planned Works Programme	Deliver planned works programme for 25-26	Assistant Director (Homes & Neighbourhood)	31/03/2026	Executive Member Housing

KPI title	KPI description	Lead Officer	Target	
Void Time – Routine (Key to Key)	The average time taken from the date keys are returned to the date the tenancy commences	Assistant Director (Homes & Neighbourhoods)	21 Days	Executive Member Housing
Void Time - Major (Key to Key)	The average time taken from the date keys are returned to the date the tenancy commences	Assistant Director (Homes & Neighbourhoods)	36 Days	Executive Member Housing

Void Time – Major Plus (Key to Key)	The average time taken from the date keys are returned to the date the tenancy commences	Assistant Director (Homes & Neighbourhoods)	52 Days	Executive Member Housing
Number of HMO Licences issued within 8 weeks	Percentage of HMO licenses investigated and licensed issued within the target period of eight weeks	Assistant Director (Public Realm)	100%	Executive Member Environment
Compliance - Communal Electrical (Housing)	The percentage of communal council housing blocks with a current Electrical Installation Condition Report (EICR)	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing
Compliance - Asbestos (Housing)	The percentage of council housing communal blocks with an asbestos survey/re-inspection	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing
Compliance - Electrical (Housing)	The percentage of council housing properties with a current Electrical Installation Condition Report (EICR)	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing
Compliance - Fire Safety (Housing)	The percentage of communal council housing blocks with a current Fire Risk Assessment	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing
Compliance - Water (Housing)	Percentage of council housing communal blocks with a current Legionella Risk Assessment (LRA)	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing
Compliance - Lifts (Housing)	The percentage of council housing communal block lifts with a current LOLER (Lifting Operations and Lifting Equipment)	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing
Compliance - Gas Safety (Housing)	The percentage of council housing properties with a valid gas safety certificate	Assistant Director (Homes & Neighbourhoods)	100%	Executive Member Housing

Emergency repairs on time	The percentage of emergency repairs completed in target	Assistant Director (Homes & Neighbourhoods)	98%	Executive Member Housing
Non-emergency repairs on time	The percentage of non-emergency repairs completed in target	Assistant Director (Homes & Neighbourhoods)	95%	Executive Member Housing
Repairs Appointments	The percentage of repair appointments kept	Assistant Director (Homes & Neighbourhoods)	95%	Executive Member Housing
Repairs - No Access	Percentage of repairs not completed due to no access.	Assistant Director (Homes & Neighbourhoods)	Measure only	Executive Member Housing
Repairs Right First Time	The percentage of housing repairs where the work is completed right first time (Morgan Sindall)	Assistant Director (Homes & Neighbourhoods)	80%	Executive Member Housing
Repairs Satisfaction	The percentage of tenants satisfied overall with the repairs service	Assistant Director (Homes & Neighbourhoods)	85%	Executive Member Housing
Disrepair Claims	The percentage of open disrepair cases.	Assistant Director (Homes & Neighbourhoods)	Measure only	Executive Member Housing
Planned Maintenance Satisfaction	The percentage of tenants satisfied overall with the planned maintenance service	Assistant Director (Homes & Neighbourhood)	85%	Executive Member Housing
Cyclical works	The percentage of tenants satisfied overall with cyclical decorations completed	Assistant Director (Homes & Neighbourhood)	80%	Executive Member Housing

Tenancy Audits	The percentage of tenancy audits completed	Assistant Director (Homes & Neighbourhood)	20%	Executive Member Housing
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2. ENABLE AN ECONOMY THAT DELIVERS FOR EVERYONE

Project title	Project description	Lead Officer	By when	Portfolio Holder
Economic Development Strategy	Continue development of the Economic Development Strategy and commence implementation of recommendations	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Resources
Hatfield Public Realm	Develop design guidance for Hatfield Town Centre	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Planning
Hatfield Market Place Public Realm Improvement	Deliver the Hatfield Market Place Public Realm improvement plan	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Planning
Welwyn Garden City Masterplan	Create a masterplan document for Welwyn Garden City town centre	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Planning

KPI title	KPI description	Lead Officer	Target	Portfolio Holder
Weltech Business Centre Occupancy	Percentage occupancy rate for Weltech Business Centre	Assistant Director (Regeneration & Economic Development)	80%	Executive Member Resources
HatTech Business Centre Occupancy	Percentage occupancy rate for HatTech Business Centre	Assistant Director (Regeneration & Economic Development)	90%	Executive Member Resources

		Economic Development)		
Food Hygiene primary inspections completed	Percentage of food hygiene inspections completed within target	Assistant Director (Public Realm)	95%	Executive Member Environment
Food premises hygiene compliance	Percentage of food premises that are broadly compliant with food hygiene requirements (Category A-E)	Assistant Director (Public Realm)	90%	Executive Member Environment

3. ACTION ON CLIMATE CHANGE

Project title	Project description	Lead Officer	By when	Lead Member
Climate Change – Transition to Net Zero	Implement the Net Zero Strategy and supported action plan	Assistant Director (Public Realm)	31/03/2026	Leader of the Council & Executive Member Climate Change
Deliver Decarbonisation works to Housing Stock	Deliver Decarbonisation works to housing stock using the Warmer Homes Social Housing Fund	Assistant Director (Homes and Neighbourhoods)	31/03/2026	Executive Member Housing
Implement Environmental Management System ISO 50001	Implement the EMS 50001	Assistant Director (Public Realm)	31/3/2006	Leader of the Council & Executive Member for Climate Change
Simpler Recycling Action Plan	Deliver the actions to meet the requirements of Government's Simpler Recycling/Extended Producer Responsibility.	Assistant Director (Public Realm)	31/03/2026	Executive Member Environment
Environment Enforcement Pilot	Review the effectiveness of the District Enforcement pilot and agree next steps.	Assistant Director (Public Realm)	31/03/2026	Executive Member Environment
Anglia/Britain in Bloom	Enter the 25-26 Anglia in Bloom competition	Assistant Director (Public Realm)	01/10/2025	Executive Member Environment
Green Flag	Achieve Green Flag status at Oak Hill Lawn Cemetery and Crematorium	Assistant Director (Customer Services & Transformation)	01/10/2025	Deputy Leader, Executive Member Leisure and Community

KPI title	KPI description	Lead Officer	Target	Lead Member
Climate Change Community Events	Deliver community events to raise climate change awareness	Assistant Director (Public Realm)	3 per year	Leader of the Council & Executive Member Climate Change
Recycling Rate	25-26 Recycling Rate	Assistant Director (Public Realm)	53%	Executive Member Environment
Tree Planting	Plant new street/urban trees	Assistant Director (Public Realm)	300 (annual)	Executive Member Environment
Tree Works	Percentage of tree works issued completed within timescale	Assistant Director (Public Realm)	90%	Executive Member Environment
Tree inspections	Percentage of trees managed by the Council inspected	Assistant Director (Public Realm)	33%	Executive Member Environment
Allotment Plots	Occupancy rate for allotment plots	Assistant Director (Public Realm)	97%	Executive Member Environment
Fly-tipping incidents	Fly-tipping incidents per 1,000 people	Assistant Director (Public Realm)	25	Executive Member Environment
Fly-tipping fixed penalty notices	Fly-tipping fixed penalty notices issued per incident	Assistant Director (Public Realm)	5%	Executive Member Environment

4. RUN AN EFFECTIVE COUNCIL

Project title	Project description	Lead Officer	By when	Portfolio Holder
Revenues and Benefits System Development	Agree and deliver programme of continuous improvement and development by Liberata to increase self-service and reduce processing times	Assistant Director (Finance)	31/03/2026	Executive Member Resources
Review of Learning & Development Programme	Review of council's L&D programme for staff and develop a new three-year Learning & Development Framework and Action Plan	Human Resources and Organisation Development Manager	31/03/2026	Executive Member Governance
Staff Survey Programme	Deliver programme of staff surveys in 2025-25, ensuring results and feedback is shared with staff on a regular basis.	Human Resources and Organisation Development Manager	31/03/2026	Executive Member Governance
ICT Transition Phase 3	Continue development of plans for internal/external support models and technology architecture roadmap, including approach to Cloud with substantive plans for each line-of-business system in place. To identify long-term solution for IT Desk with plan for end of current contractual arrangements.	Assistant Director (IT & Digital)	31/03/2026	Executive Member Governance
Transformation Programme - Year 3	Create and deliver action plans to embed the Transformation Strategy themes (Year 3) and support services with the delivery of change and transformation	Executive Director (Finance & Transformation)	31/03/2026	Leader of the Council, Executive Member Climate Change
Refresh of the Council's Transformation Strategy	Refresh the Council's existing Transformation Strategy for the period 2026 - 2029	Executive Director (Finance & Transformation)	31/03/2026	Leader of the Council, Executive Member Climate Change
30-Year HRA Business Plan	Refresh the 30-Year HRA Business Plan	Executive Director (Finance & Transformation)	01/07/2025	Executive Member Housing
Expansion of Oak Hill Lawn Cemetery	Identify locations on site and undertake feasibility study for cemetery expansion	Assistant Director (Customer Services & Transformation)	31/03/2026	Deputy Leader, Executive Member Leisure and Community
Review of Customer Services	Review of customer services, focussing on improving customer experience and promoting channel shift in line with the Council's	Assistant Director (Customer Services & Transformation)	31/03/2026	Deputy Leader, Executive Member Leisure and Community

	Transformation Strategy and associated action plans			
Parking Works Programme	Deliver the Parking Works Programme for 2025-26	Assistant Director (Regeneration & Economic Development)	31/03/2026	Executive Member Environment
Housing Allocations Policy	Implement the Housing Allocations Policy	Assistant Director (Leisure, Community & Cultural Services)	31/03/2026	Executive Member Housing
Homelessness & Rough Sleeper Strategy	Agree and deliver the Homelessness and Rough Sleeper Strategy	Assistant Director (Leisure, Community & Cultural Services)	31/03/2026	Executive Member Housing

KPI title	KPI description	Lead Officer	Target	Lead Member
Minor and other planning application performance	The percentage of minor and other planning applications processed in 8 weeks.	Assistant Director (Planning)	85%	Executive Member Planning
Major planning application performance	The percentage of major planning applications processed in 13 weeks or with agreed extension of time.	Assistant Director (Planning)	85%	Executive Member Planning
Major planning appeal performance	The percentage of major planning appeals allowed against the Council's decision	Assistant Director (Planning)	10%	Executive Member Planning
Planning enforcement response time performance - priority cases	The percentage of new planning enforcement cases within the priority breach codes investigated within two working days	Assistant Director (Planning)	80%	Executive Member Planning
Minor planning appeal performance	The percentage of minor planning appeals allowed against the Council's decision	Assistant Director (Planning)	10%	Executive Member Planning
Service Desk Resolution vs SLAs	Percentage of call resolutions delivered within target times by Priority Level	Assistant Director (ICT & Digital)	90%	Executive Member Governance
Service Desk Responses within SLA	Percentage of responses to users delivered within target times by Priority Level	Assistant Director (ICT & Digital)	90%	Executive Member Governance

Availability of critical ICT system during core operating hours	The percentage level of critical ICT system availability during core operating hours	Assistant Director (ICT & Digital)	99%	Executive Member Governance
Invoices Paid	The percentage of invoices paid within 30 days	Assistant Director (Finance)	97%	Executive Member Resources
Percentage of sundry debt collected	The percentage of Sundry Debts collected in year	Assistant Director (Finance)	84%	Executive Member Resources
Debtor days	The level of sundry debt as an average number of days to collect (Debtor days)	Assistant Director (Finance)	45 days	Executive Member Resources
Percentage of council tax collected	The percentage of council tax collected in year	Assistant Director (Finance)	97%	Executive Member Resources
Percentage of NNDR collected	The percentage of NNDR collected in year	Assistant Director (Finance)	99%	Executive Member Resources
Benefit claim processing	The time taken to process new benefit claims (working days)	Assistant Director (Finance)	12 days	Executive Member Resources
Benefit claim processing	The time taken to process benefit change in circumstances (working days)	Assistant Director (Finance)	4 days	Executive Member Resources
Percentage of housing rent collected	Percentage of housing rent collected in year against debt for the year	Assistant Director (Finance)	98%	Executive Member Housing
Council tenant rent arrears	Council tenant arrears as a percentage of rent debit (%)	Assistant Director (Finance)	2%	Executive Member Housing
Complaints stage 1 response	Stage 1 Complaints Responded to within 10 Working Days	Assistant Director (Customer Services & Transformation)	95%	Deputy Leader, Executive Member Leisure and Community
Complaints stage 2 response	Stage 2 Complaints Responded to within 20 Working Days	Assistant Director (Customer Services & Transformation)	95%	Deputy Leader, Executive Member Leisure and Community
Review of Complaints overturned at Stage 2	Percentage of decisions overturned at Stage 2 of the complaints process	Assistant Director (Customer Services & Transformation)	10%	Deputy Leader, Executive Member Leisure and Community

Licenses within target	Percentage of Licenses issued within target	Assistant Director (Public Realm)	100%	Executive Member Environment
Hackney Carriage Licences within target	Percentage of Hackney Carriage licensed issues within target	Assistant Director (Public Realm)	100%	Executive Member Environment
Compliance - Gas Safety (Non-Housing)	The percentage of non-housing premises with a valid gas safety certificate	Assistant Director (Public Realm)	100%	Executive Member Resources
Compliance - Asbestos (Non-Housing)	The percentage of non-housing premises with an asbestos survey/re-inspection	Assistant Director (Public Realm)	100%	Executive Member Resources
Compliance - Fire Safety (Non-Housing)	Percentage of non-housing premises with a current Fire Risk Assessment	Assistant Director (Public Realm)	100%	Executive Member Resources
Compliance - Electrical (Non-Housing)	The percentage of non-housing premises with a current Electrical Installation Condition Report (EICR)	Assistant Director (Public Realm)	100%	Executive Member Resources
Compliance - Lifts (Non-Housing)	The percentage of non-housing premises with a lift with a current LOLER (Lifting Operations and Lifting Equipment)	Assistant Director (Public Realm)	100%	Executive Member Resources
Compliance - Water Safety (Non-Housing)	Percentage of non-housing premises with a current Legionella Risk Assessment (LRA)	Assistant Director (Public Realm)	100%	Executive Member Resources

5. TOGETHER, CREATE OPPORTUNITIES FOR OUR COMMUNITY

Project title	Project description	Lead Officer	By when	Portfolio Holder
Events	Work with the Community & Stakeholder Engagement Group to promote a programme of events and activities throughout the year	Assistant Director (Leisure, Community & Cultural Services)	31/03/2026	Deputy Leader, Executive Member Leisure and Community
Grants Programme	Deliver the annual grants programme and continue to support the community lottery scheme	Assistant Director (Leisure, Community & Cultural Services)	31/03/2026	Deputy Leader, Executive Member Leisure and Community

		Cultural Services)		
Community Awards	Deliver the annual community awards programme and ceremony	Assistant Director (Leisure, Community & Cultural Services)	01/03/2026	Deputy Leader, Executive Member Leisure and Community
Sports Strategy	Review and refresh the Sports Strategy	Assistant Director (Leisure, Community & Cultural Services)	31/03/2026	Deputy Leader, Executive Member Leisure and Community
Impact of Public Space Protection Orders	Review impact of Public Space Protection Orders in Welwyn Garden City and Hatfield	Assistant Director (Homes and Neighbourhood)	31/03/2026	Executive Member Environment
Community Safety Partnerships (CSP) Action Plan	Deliver the CSP Action Plan for 25-26	Assistant Director (Homes and Neighbourhood)	31/03/2026	Executive Member Environment

KPI title	KPI description	Lead Officer	Target	Portfolio Holder
Visits to leisure facilities	The total number of visitors/footfalls to council owned leisure facilities per a reporting period	Assistant Director (Leisure, Community & Cultural Services)	290k	Deputy Leader, Executive Member Leisure and Community
Museum & exhibition visitor numbers	The total number of visitors/footfalls to council owned museums and exhibitions	Assistant Director (Leisure, Community & Cultural Services)	8000	Deputy Leader, Executive Member Leisure and Community

Campus West visitor numbers	The total number of visitors/footfalls to Campus West (including roller city, soft play and cinema)	Assistant Director (Leisure, Community & Cultural Services)	150k	Deputy Leader, Executive Member Leisure and Community
The number of families living with children in temporary hotel accommodation	The number of families living with children in temporary hotel accommodation for more than 6 weeks	Assistant Director (Leisure, Community & Cultural Services)	0	Executive Member Housing
Community Safety Outreach	Number of events where engagement or outreach took place regarding ASB and community safety matters	Assistant Director (Homes & Neighbourhood)	4	Executive Member Environment

Part I

Main author: Andrew Harper

Executive Member: Cllr Gemma Moore

All Wards

WELWYN HATFIELD BOROUGH COUNCIL
CABINET – 7th January 2025
REPORT OF EXECUTIVE DIRECTOR (RESIDENT SERVICES AND CLIMATE
CHANGE)

AWARD OF CONTRACT FOR AIDS AND ADAPTATIONS

1 Executive Summary

- 1.1 The council requires a contractor to provide aids and adaptation services for private and public sector housing
- 1.2 This report provides details of the process to appoint a Contractor to undertake these services

2 Recommendation(s)

- 2.1 That Cabinet agrees to award the contract for Aids and Adaptation Services to Gracelands Complete Maintenance Services Limited to commence on 1st April 2025 and continue for an initial period of 3 years with a possible extension of a further one year.

3 Explanation

- 3.1 The Council has a duty to provide Aids and Adaptation services to private and public sector housing. This includes adaptations such as level entry showers / wet rooms and external ramps
- 3.2 The contract also includes a requirement for the contractor to provide administration services in relation to private sector disabled facility grant applications
- 3.3 Following an advert, 12 bids were returned and after an initial check for compliance were evaluated against the agreed criteria of 50% price and 50% quality.
- 3.4 Gracelands Complete Maintenance Services scored highest against the evaluation criteria. Details of all the scores are included in the Part 2 report
- 3.5 The contract will be let as two workstreams (private and public sector) with the private sector housing workstream being able to be terminated after the first year. This will enable the council to consider other options on delivery of this service.

Implications

4 Legal Implication(s)

- 4.1 The procurement has been undertaken in accordance with the Public Contracts Regulations 2015

5 Financial Implication(s)

- 5.1 Further details of the bids are provided in the part 2 report.
- 5.2 The contract payments will be contained within the current budgets,

6 Risk Management Implications

- 6.1 As with any procurement of this nature there is a risk of challenge from unsuccessful tenderers.

7 Security and Terrorism Implication(s)

- 7.1 None directly associated with this recommendation

8 Procurement Implication(s)

- 8.1 The Procurement has been undertaken in accordance with the Public Contracts Regulations 2015

9 Climate Change Implication(s)

- 9.1 Part of the tender evaluation was allocated to climate change initiatives. Responses from the winning bidders included sustainable vehicle technology and working with local job centres to recruit local labour.

10 Human Resources Implication(s)

- 10.1 None directly associated with this recommendation

11 Health and Wellbeing Implication(s)

- 11.1 None directly associated with this recommendation

12 Communication and Engagement Implication(s)

- 12.1 None directly associated with this recommendation

13 Link to Corporate Priorities

- 13.1 The subject of this report is linked to the Council's Corporate Priority 'Homes to be proud of'.

14 Equality and Diversity

- 14.1 An EqIA was not completed because this report does not propose changes to existing service-related policies or the development of new service-related policies.

Name of author	Andrew Harper
Title	<i>Procurement Manager</i>
Date	4 th December 2024

Part I

Main author: Andrew Harper

Executive Member: Cllr Gemma Moore

All Wards

WELWYN HATFIELD BOROUGH COUNCIL
CABINET – 7th January 2025
REPORT OF EXECUTIVE DIRECTOR (RESIDENT SERVICES AND CLIMATE
CHANGE)

VARIATION TO HOUSING MAINTENANCE CONTRACT

1 Executive Summary

- 1.1 An opportunity has arisen to change the payment profile in relation to the contract with Equans Regeneration Limited (Equans) in relation to their Housing Maintenance contract. This report explains the implications of that variation

2 Recommendation(s)

- 2.1 That Cabinet agrees to agree to a variation to the Equans contract which will change the way payments are made.

3 Explanation

- 3.1 In February 2023, Cabinet agreed to award a contract to Equans for planned housing works. The scope of the contract includes replacement kitchens, bathrooms, windows and roofs.
- 3.2 An opportunity has arisen to change contract prices in relation to the preliminaries and scaffolding costs.
- 3.3 Full details are included in the Part 2 report.

Implications

Legal Implication(s)

- 3.4 The variation to the contract would be accordance with Regulation 72 of the Public Contract Regulations 2015 as the Contractor would not be a better position as a result of the variation

4 Financial Implication(s)

- 4.1 It is anticipated that savings in the region of £1,500,000.00 will be made over the remainder of the contract period.
- 4.2 Details are contained with the part 2 report.

5 Risk Management Implications

- 5.1 The risk of procurement challenge is considered low as Equans would be in no better a position than before the proposed variation
- 5.2 The financial risks are included in the Part 2 report

6 Security and Terrorism Implication(s)

6.1 None directly associated with this recommendation

7 Procurement Implication(s)

7.1 None directly associated with this recommendation

8 Climate Change Implication(s)

8.1 None directly associated with this recommendation

9 Human Resources Implication(s)

9.1 None directly associated with this recommendation

10 Health and Wellbeing Implication(s)

11.1 None directly associated with this recommendation

11 Communication and Engagement Implication(s)

12.1 None directly associated with this recommendation

12 Link to Corporate Priorities

12.1 The subject of this report is linked to the Council's Corporate Priority 'To run an effective council and make financial decisions to deliver efficient and quality services

13 Equality and Diversity

14.1 An EqIA was not completed because this report does not propose changes to existing service-related policies or the development of new service-related policies.

Name of authors	Andrew Harper
Title	<i>Procurement Manager</i>
Date	31 st October 2024.

By virtue of
Regulation 21(1)(A) of the Local Authorities (Executive
Arrangements) (Access to Information) (England)
Regulations 2000.

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By virtue of paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

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