



Dear Councillor

**OVERVIEW AND SCRUTINY PANEL (PERFORMANCE AND GROWTH) -  
WEDNESDAY, 4 FEBRUARY 2026**

I am now able to enclose for consideration at the above meeting the following reports that were unavailable when the agenda was printed.

**Agenda Item  
No.**

**6. 2026/27 REVENUE BUDGET & MEDIUM-TERM FINANCIAL  
STRATEGY (2027/28 TO 2029/30); INCLUDING THE CAPITAL  
PROGRAMME(Pages 3 - 220)**

The Overview & Scrutiny Panel is invited to consider and comment on the proposals (Report and Appendices to follow)

*Executive Councillor: B Mickelburgh*

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**Public**  
**Key Decision – Yes**

## HUNTINGDONSHIRE DISTRICT COUNCIL

**Title/Subject Matter:** 2025/26 Revenue Budget & Medium Term Financial Strategy (2026/27 to 2029/30); including the Capital Programme

**Meeting/Date:** Cabinet - 10<sup>th</sup> February 2026

**Executive Portfolio:** Executive Councillor for Finance and Resources  
Cllr Brett Mickelburgh

**Report by:** Corporate Director for Finance and Resources

**Ward(s) affected:** All

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### **Executive Summary:**

In order for the Council to:

- Set the Council Tax for the area, the Council is required to set an annual Budget for the forthcoming year;
- Ensure the effective financial planning, the Council approves the Medium-Term Financial Strategy (MTFS) for the subsequent 3 years.

To enable the Council to achieve the above, set before Council is a robust balanced budget for the financial year 2026/27. Changes in central government funding, the sources of funding and the ongoing challenges of the economic climate continue to impact on the Councils ability to set and deliver a sustainable budget for the new financial year.

Ensuring the Council has a balanced budget is not only a legal requirement, but also vital to allow the Council to continue to deliver against its corporate priorities without putting the financial viability of the Council at risk.

The approval of the capital programme by the Council is required to ensure it is also able to deliver against the corporate priorities whilst remaining affordable, transparent and in understanding the financial exposure of risk.

The Medium-Term Financial Strategy assesses the financial health of the Council over the next three years, identifying any areas of concern and allowing for early intervention and plans to be put in place in good time. This is a shorter period than in previous years and covers the period up to transition for LGR.

**Recommendation(s):****Cabinet is recommended to:**

- Approve the updated Fees and Charges 2026/27 as set out in Annexe B1 and B2.
- Note the proposals for the setting of future parking charges and proposals within the main body of this report.

**Cabinet recommends to Council the approval of the:**

- overall budget 2026/27 as set out in within this report;
- Approve the 2026/27 – 2029/30 Capital Programme as set out in Appendix 2b
- Set the Band D Council Tax rate for Huntingdonshire at £170.86, representing a £5 (3.01%) increase to the current charge.
- Approve the Medium-Term Financial Strategy 2027/28 – 2029/30, Capital Strategy, Investment Strategy, Treasury Management Strategy
- Approve the Council Tax Resolution as set out in Appendix 8,
- Endorse the statement of the Section 151 Officer on the robustness of the budget and the adequacy of the Council's reserves as set out in Appendix 9.
- Noite the fees and charges 2026/27 as set out in Annexe B1 and B2

## **PURPOSE OF THE REPORT**

- 1.1 To provide Cabinet with the detail of the final Revenue and Capital Budget and MTFS for consideration.
- 1.2 The process of setting the 2026/27 budget was launched in July 2025. Members and officers have undertaken a thorough period of challenge and review, considering all the know pressures and opportunities, service demands, financial commitments and economic conditions.
- 1.3 Proposals for “growth bids” were considered in the context of whether they represented an “unavoidable pressure” (ie an increase in a necessary cost or an additional statutory responsibility) or whether they were an item where there were organisational and political choices to be made. These informed the initial assessment of the authorities ongoing revenue and /or capital costs.
- 1.4 The remaining bids have then been presented to Members, in the context of the strategic objectives of the Council as set out in the Place Strategy; Corporate Plan and Service Plans. This creates an alignment “the golden thread” between strategic aims – corporate objectives – MTFS – service delivery.
- 1.5 Challenges such as salary increases, general inflation and unavoidable service pressures have resulted in an overall increase of £2.661m (10%) for the forthcoming financial year.
- 1.6 However, the overall settlement within the Core Spending Power (CSP) has increased by 5.7%, together with a planned Council Tax increase of £5 (equating to 3.01%) for 2026/27 have mitigated the overall impact of these pressures.
- 1.7 The Government during the process of the budget setting confirmed its intention to move away from two-tiered local government structures.
- 1.8 The move from a two-tiered structure (from April 2028) will inevitably give rise to significant one-off transitional costs and the budget proposals have taken this into account and has proposed a further £3m is set aside to cover these – particularly in relation to work needing to be undertaken prior to vesting day.
- 1.9 Whilst Local Government Reorganisation (LGR) will not prevent Huntingdonshire from continuing to deliver local projects and corporate plan priorities it will undoubtedly create additional pressures on staff and the leadership team.
- 1.10 Having concluded this process, the Cabinet is presented with the final revenue budget, medium-term financial strategy, capital strategy and programme, fees and charges, treasury management and investment strategy and the Council Tax resolution for the financial year 2026/27.

## **2.0 BACKGROUND**

- 2.0 It is a legal requirement for the Council to set a “Balanced Budget” each year.

- 2.1 The financial climate continues to be challenging, with inflation and interest rates remaining elevated by historical standards and ongoing global instability continuing to place pressure on energy, food and construction costs. These factors continue to impact on the Council's finances through unavoidable cost increases and increased demand for services from residents experiencing similar financial pressures.
- 2.2 Portfolio Holders and budget managers have continued to review service delivery arrangements to mitigate these pressures where possible, whilst ensuring that services continue to deliver effective outcomes and value for money.
- 2.3 Strong Prudential Financial management in previous and current financial year, with the success of funding bids and the commercialisation withing services has all helped to deliver a positive outturn position.
- 2.4 The Provisional Local Government Settlement, announced in December 2025, marked a significant departure from recent practice by introducing a three-year settlement, following a period in which settlements have been issued on a one-year only basis since 2016/17. This multi-year approach also introduced the Fair Funding Review 2.0 reforms on a phased basis across the three-year period with some transitional protections (Damping).
- 2.5 A key change was the removal of the remoteness factor from most Relative Needs Formulae (RNF) and an increased emphasis on deprivation, resulting in a shift of funding towards more urban authorities with areas of higher deprivation. Other changes included confirmation that the New Homes Bonus has ended, as was anticipated, and a move away from ad-hoc short-term grants with greater emphasis on funding through assessed need. For shire district councils, this introduces greater forward certainty but also increases exposure to redistribution and baseline resets, reinforcing the need for prudent financial planning.
- 2.6 The settlement claims an increase in Core Spending Power (CSP) of 5.7% in 2026/27, 4.3% in 2027/28, and 4.4% in 2028/29. However, these levels of increase are highly dependent on assumed taxbase growth and maximum council tax increases.
- 2.7 Within this settlement, each of the latter two years will still be subject to review, however the settlement represents a minimum level of funding, and any changes will be upwards.
- 2.8 The much-anticipated NNDR reset, the first since the Business Rates Retention Scheme (BRRS) was introduced in 2013/14, has resulted in a full baseline reset including major changes to all the RNF and the consolidation of many grants.
- 2.9 The Council generates a significant proportion of its funding locally through the delivery of services. These income streams include One Leisure, car parking, commercial estates, planning, licensing and other statutory and

discretionary services. Service-specific income assumptions are reflected in the detailed service budgets later in this report.

2.10 The Council also generates income from a range of corporate activities, principally:

- **Treasury Management**, where higher interest rates in recent years have delivered improved investment returns. The MTFS for 2026/27 takes a prudent approach, reflecting forecasts that interest rates will gradually reduce over the medium term.
- **Commercial Estates**, where the Council continues to actively manage and enhance its property portfolio to deliver a resilient medium to long-term revenue stream, supporting service delivery and providing a hedge against inflation. A review of the Commercial Investment Strategy was completed in 2025 but is ongoing to ensure the portfolio remains aligned with prevailing market conditions and the Council's risk appetite and to drive income generation.

2.11 A key challenge for the 2026/27 budget and MTFS remains the ongoing economic uncertainty arising from global and national factors. Assumptions used in previous years have been reviewed and, where appropriate, updated to ensure that the financial forecasts remain robust and realistic.

2.12 Growth in the budget arises for three main reasons:

- **Inflation on employee costs**: the MTFS incorporates a notional 5% increase in staffing costs for 2026/27, followed by 5% per annum for the remainder of the MTFS period.
- **Non-employee non-controllable growth**: the most significant pressure remains waste processing costs associated with the Materials Recycling Facility contract procured by Cambridgeshire County Council. An additional £1.3m has been assumed across the MTFS period to reflect this pressure.
- **Controllable growth**: where additional budget provision has been approved to support service priorities and statutory responsibilities.

A list of supported budget bids can be found at Annexe A1

A list of unavoidable service pressure can be found at Annexe A2

2.13 All of the savings, income generation and growth are summarised in the service budget pages later in this report. The total Service Proposals for 2026/27 are £3.959m and **Table 1** below shows how this is allocated by service and portfolio.

<b>Table 1a</b>	<b>Savings and Growth Proposals</b>		
<b>Service</b>	<b>Budget Savings £m</b>	<b>Budget Growth £m</b>	<b>Total £m</b>
Chief Digital Information Officer	(0.141)	0.190	0.049
Chief Executive Officer	-	(0.049)	(0.049)
Communications, Engagement & Public Affairs	0.000	0.092	0.092
Customer Change Director	(0.363)	0.487	0.124
Democratic Services & Monitoring Officer	0.006	0.343	0.349
Economy, Regeneration & Housing	(0.046)	(0.074)	(0.120)
Environmental Services	(0.155)	2.414	2.259
Finance	(0.731)	1.356	0.625
Human Resources & Officer Development	(0.098)	0.318	0.220
Leisure, Health & Environment	(0.564)	0.356	(0.208)
Planning, Infrastructure & Public Protection	(0.694)	0.808	0.114
Policy, Performance & Emergency Planning	(0.123)	0.197	0.074
Property & Facilities	0.025	0.405	0.430
<b>Total</b>	<b>(2.884)</b>	<b>6.843</b>	<b>3.959</b>

<b>Table 1b</b>	<b>Savings and Growth Proposals</b>		
<b>Portfolio</b>	<b>Budget Savings £m</b>	<b>Budget Growth £m</b>	<b>Total £m</b>
Climate, Transformation & Workforce	(0.680)	0.721	0.041
Communities, Health & Leisure	(0.368)	0.487	0.119
Economic, Regeneration & Housing	(0.017)	(0.011)	(0.028)
Finance & Resources	(0.731)	1.808	1.077
Governance & Democratic Services	0.006	0.341	0.347
Leader	0.019	0.279	0.298
Parks & Countryside, Waste & Street Scene	(0.397)	2.331	1.934
Planning	(0.434)	0.561	0.127
Resident Services & Corporate Performance	(0.284)	0.325	0.041
<b>Total</b>	<b>(2.886)</b>	<b>6.842</b>	<b>3.956</b>

- 2.14 The 2026/27 budget, as shown in table 5 later in section 8, is set to make a small contribution to the general reserves of £0.072m. When the 2025/26 budget was initially set it intended a breakeven position. The most recent forecast outturn indicates a £1,234m contribution to the general reserves for 2025/26.
- 2.15 This is due to a variety of factors including, brought forward budgets of £308m, increased interest receipts and a mix of overspends and the additional use of earmarked reserves. The detail behind the underspend can be found in the Q3 Forecast report but the biggest reason for the underspend is the use of £2.627m of earmarked reserves to fund specific costs. This includes the use of £1.514m from the Leisure Facilities Reserve to fund the development of our leisure facilities, £0.347m from the Local Plan Reserves to fund additional expenditure within the local plan, £0.153m from the LGR reserve to fund the costs of LGR consultancy, and £0.120m from the Civil Parking Enforcement reserve to fund the Civil Parking Enforcement project.



- 2.16 Tables 1a and 1b show that through the Finance Service area and Finance Portfolio, adjustments have been made to reflect that the interest from investments is not expected to be as high in 2026/27 as it has been in 2025/26. This is a prudent approach based on economic forecasts that interest rates will continue to fall over 2026/27.

A list of supported budget bids can be found at Annex A1

A list of unavoidable service pressures can be found at Annex A2

### **Commercial Investment Strategy**

- 2.17 A key part of the Council's previous budget strategy has been the Commercial Investment Strategy (CIS), which was refreshed and approved, most recently, in February 2025. The Council's Commercial Investments contribute a significant proportion of income to our budgets, though income is forecasted to drop in 2026/27 due to market conditions. The property market remains challenging, never more so than in the current climate. Whilst financial interest rates remain high, there is no reward for taking on additional risk through alternative investments. Due to the continued uncertain economic conditions, particularly around industrial and office spaces, it is difficult to predict how the market will evolve, although it should be stressed that the Council's portfolio is built around investments it plans to hold for the medium to long term.
- 2.18 The table below illustrates the contribution that the CIS makes to the Council's revenue budget.

<b>Actual 2023/24</b>	<b>Budget 2024/25</b>	<b>Forecast 2024/25</b>	<b>Budget 2025/26</b>	<b>Budget 2027/28</b>	<b>Budget 2028/29</b>	<b>Budget 2029/30</b>
<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
(3.100)	(3.338)	(2.564)	(2.955)	(3.417)	(3.500)	(3.582)

### **Capital – Revenue Implications**

- 2.19 The revenue budget contains any implications from the proposed capital programme for 2026/27 and the MTFs, whether that will be savings because of investment, additional running costs or the cost of borrowing (Minimum Revenue Provision).

### **Summary of all budget changes – comparing Final Budget 2025/26 to Final Budget 2026/27**

- 2.20 Overall, the revenue changes to the budget in respect of Savings & Additional Income, Service Growth and Capital have resulted in a net increase in the Council's budget of £2.661m (10%) when compared to the 2025/26 Original Budget and an increase of £1.531m (6%) when compared to the 2025/26 Forecast Outturn. A service-by-service and portfolio-by-portfolio summary is shown in Table 2 below.

Service	Summary of Total Budget Movements (Original Budget for 2025/26 to Base Budget 2026/27)									
	2025/26		2026/27							Variance To 2025/26 Forecast
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Revenue Bids	Inflation & Employee Related Growth	Other Operational Adjustments	Proposed Budget	To 2025/26 Budget	
	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Chief Digital Information Officer	3,196	3,090	3,163	0,105	0,014	0,065	(0,155)	3,212	1%	4%
Chief Executive Officer	1,172	1,021	1,031	-	-	(0,049)	-	0,982	(16%)	(4%)
Communications, Engagement & Public Affairs	0,363	0,247	0,252	-	-	0,092	0,000	0,344	(5%)	39%
Customer Change Director	4,852	4,945	5,037	0,050	(0,146)	0,437	(0,217)	5,161	6%	4%
Democratic Services & Monitoring Officer	2,333	1,744	1,788	0,200	-	0,143	0,006	2,137	(8%)	23%
Economy, Regeneration & Housing	0,049	(0,195)	(0,338)	(0,084)	0,090	0,010	(0,136)	(0,458)	(1035%)	135%
Environmental Services	3,990	4,397	4,570	2,156	0,064	0,258	(0,219)	6,829	71%	55%
Finance	6,134	7,618	7,256	1,225	-	0,131	(0,731)	7,661	26%	3%
Human Resources & Officer Development	1,083	0,964	0,893	0,132	-	0,186	(0,098)	1,113	3%	13%
Leisure, Health & Environment	2,452	1,084	0,028	0,157	(0,640)	0,199	0,076	(0,180)	(107%)	(117%)
Planning, Infrastructure & Public Protection	2,360	2,794	2,739	0,411	(0,301)	0,397	(0,393)	2,853	21%	2%
Policy, Performance & Emergency Planning	1,073	0,955	0,916	-	-	0,197	(0,123)	0,990	(8%)	4%
Property & Facilities	(1,463)	(2,221)	(2,170)	0,419	0,025	(0,014)	-	(1,740)	19%	(22%)
<b>Net Expenditure</b>	<b>27,593</b>	<b>26,463</b>	<b>25,165</b>	<b>4,771</b>	<b>(0,894)</b>	<b>2,072</b>	<b>(1,990)</b>	<b>29,124</b>		
Forecast Outturn	27,593			1,531				29,124	6%	
Budget		26,463		2,661				29,124	10%	

Portfolio	Summary of Total Budget Movements (Original Budget for 2025/26 to Base Budget 2026/27)									
	2025/26		2026/27							Variance To 2025/26 Forecast
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Bids Generating Income/ Savings	Inflation & Employee Related Growth	Other Operational Adjustments	Proposed Budget	To 2025/26 Budget	
	£000	£000	£000	£000	£000	£000	£000	£000	%	%
Climate, Transformation & Workforce	4,677	4,499	4,412	0,237	(0,304)	0,464	(0,376)	4,453	(9%)	(1%)
Communities, Health & Leisure	2,854	1,441	0,698	0,012	(0,164)	0,475	(0,204)	0,817	(71%)	(43%)
Economic, Regeneration & Housing	0,879	0,738	0,841	-	0,090	(0,011)	(0,107)	0,813	(7%)	10%
Finance & Resources	2,596	3,117	2,649	1,751	-	0,057	(0,730)	3,727	44%	20%
Governance & Democratic Services	2,290	1,781	1,806	0,200	-	0,141	0,006	2,153	(6%)	21%
Leader	1,160	0,978	0,871	-	-	0,279	0,019	1,169	1%	19%
Parks & Countryside, Waste & Street Scene	3,991	4,446	4,288	2,097	(0,070)	0,235	(0,327)	6,222	56%	40%
Planning	1,419	1,671	1,616	0,424	(0,392)	0,137	(0,041)	1,744	23%	4%
Resident Services & Corporate Performance	7,527	7,792	7,984	0,050	(0,054)	0,275	(0,230)	8,026	7%	3%
<b>Net Expenditure</b>	<b>27,593</b>	<b>26,463</b>	<b>25,165</b>	<b>4,771</b>	<b>(0,894)</b>	<b>2,072</b>	<b>(1,990)</b>	<b>29,124</b>		
Forecast Outturn	27,593			1,531				29,124	6%	
Budget		26,463		2,661				29,124	10%	

## 3.0 National and Local Policy

### Local Government Reorganisation

- 3.1 The Government has confirmed its intention to move away from two-tier local government structures, with proposals currently under consideration that would result in the replacement of existing district and county councils in Cambridgeshire and Peterborough with new unitary authorities from April 2028. For Huntingdonshire District Council, this represents a material uncertainty within the Medium-Term Financial Strategy, as any reorganisation would involve the transfer of responsibilities, assets, liabilities, and workforce to successor authorities.
- 3.2 While the final structure, timing, and legislative pathway for Local Government Reorganisation remain subject to Government decision, it is clear that the transition would give rise to significant one-off costs. These are expected to include programme management, system and ICT integration, workforce and governance arrangements, and the establishment of shadow authorities. Although these costs would be shared across the existing councils, the mechanism for apportionment has not yet been determined. In line with the Council's prudent approach to financial planning and risk management, a provision of £3m has therefore been added to the Local Government Reform Reserves, taking the balance to £4m, to contribute towards anticipated reorganisation costs, ensuring that these pressures can be managed without destabilising day-to-day service delivery.

- 3.3 While Local Government Reorganisation (LGR) will not prevent Huntingdonshire District Council from delivering local projects, it will place notable constraints on organisational capacity and long term planning. The Council has acknowledged that progressing LGR requires significant work alongside normal operations, creating additional pressure on staff and leadership teams and potentially slowing project delivery as resources are diverted to mandatory transition activities. Uncertainty about the future unitary governance structure further complicates forward planning, as long term projects may require redesign or deferral until responsibilities and service models under the new arrangements are confirmed. There is also the potential that within the new structure there will be tighter financial controls and reconsideration of spending priorities, factors that may further influence the Council's ability to progress discretionary or long term initiatives. This MTFS seeks to ensure that the Councils existing priorities are fully funded and can progress in a timely manner so as to minimise these risks.
- 3.4 Over the longer term, reorganisation has the potential to generate financial benefits through reduced duplication, streamlined governance, and more integrated service delivery. However, these benefits would only be realised over time and would be dependent on effective implementation. Until there is legislative certainty, the Council is required to continue to set a balanced budget and maintain a robust MTFS on a going concern basis. This approach safeguards financial resilience in the short term while supporting the stability and financial sustainability of any future unitary authority from vesting day.

#### **4.0 LOCAL ELECTIONS**

- 4.1 At a Special Meeting of Full Council on 14 January 2026, councillors voted in favour of asking the UK Government to allow the May 2026 local elections to proceed as scheduled, despite the ongoing Local Government Reorganisation process. The council emphasised that holding elections was important for maintaining democratic accountability and ensuring residents retained a voice during structural changes
- 4.2 While the MTFS has been developed and approved based on the current policy framework and financial assumptions, changes in political leadership or priorities following the elections may influence future budget decisions, service priorities, and the pace or direction of planned savings and investment.
- 4.3 The financial decisions already incorporated within the existing MTFS, including savings proposals, income assumptions, reserves policy, and capital commitments, have been subject to Member approval and reflect the Council's statutory duty to set a balanced budget and maintain financial sustainability. These decisions remain valid and necessary to ensure the ongoing delivery of services and the Council's financial resilience, regardless of the outcome of the elections. However, a newly elected Council may wish to review elements of the MTFS to ensure alignment with its strategic objectives, subject to the constraints of affordability, deliverability, and statutory obligations.
- 4.4 The 2026/27 Budget includes prudent provision for the direct costs associated with the May 2026 local elections, ensuring that these unavoidable statutory costs can be met without placing additional pressure

on service budgets or reserves.

- 4.5 Any material changes to previously agreed financial plans would need to be considered carefully, as the scope to reverse or defer decisions may be limited without creating additional financial pressures, increasing reliance on reserves, or requiring alternative savings or income measures to be identified. The MTFS has therefore been designed to provide a stable and prudent financial framework that offers sufficient flexibility for future decision-making, while ensuring that the Council remains financially robust during a period of potential political transition.

## **5.0 CAR PARKING**

- 5.1 The revenue budge for the forthcoming financial year does not include proposals for changes to parking charges, a new Parking Strategy is being developed and is due to be completed in Spring 2026, this will be presented for consideration with a supporting policy for setting parking rates in future years.
- 5.2 Given public commentary regarding the CPCA budget, we are aware that there is a desire to explore working with the Council around free parking opportunities. Given the timing of the preparation of the CPCA budget and out own, there is also no provision within the budge for proposals being considered by the Mayor. Should such a proposal be approved by the CPCA and an approach be formally made by the CPCA regarding some form of scheme, that is a matter which can be dealt with separately through its own process in-year. Therefore, for the purposes of this report, no account of it has been taken.

## **6.0 FEES AND CHARGES**

- 6.1 The Fees and Charges that will be applicable from April 2026 to March 2027 have been included in **Annex B**. These fees and charges are correct at the rime of reporting
- 6.2 In previous years, increases to our fees and charges have ben deliberately kept low to minimise the financial impact on residents. However, growing uncertainty and risk in our funding, alongside rising demand and internal cost pressures, mean it is now increasingly necessary to adopt a more commercial approach to charging. It remains important that officers have the necessary flexibility to fulfil their professional responsibility to secure the Council's long-term financial sustainability through financially astute decision-making.

## **7.0 CORPORATE AND GOVERNMENT FUNDING**

### **Government Grant**

- 7.1 The government continues to provide a fair proportion of the core funding of the Council. Many grants that previously provided funding for specific services have been rolled into the Revenue Support Grant (RSG), to support general expenditure, or into one of four consolidated grants (see list below). HDC has received an allocation from the first two of these grants.

- Homelessness, rough sleeping and domestic abuse grant
- Crisis and resilience grant
- Public Health Grant
- Children's and Families grant

## Council Tax and Business Rates

- 7.2 There is an assumption within the 2026/27 Budget there will be a Council Tax increase of 3.01% (equating to £5) for a Band D property. The final Local Government Financial Settlement 2026/27 confirmed the referendum principle for Council Tax increases of up to 2.99% or £5, whichever is higher, for shire district councils. The Council Tax for 2026/27 will be £170.86 per Band D equivalent property based on this increase.

Council Tax					
	2022/23	2023/24	2024/25	2025/26	2026/27
	£150.86	£155.86	160.86	£165.86	£170.86
% increase on previous		3.31%	3.21%	3.11%	3.01%
Cumulative increase	%	3.31%	6.52%	9.63%	12.64%

The 2026/27 Council Tax Resolutions is required to set the level of Council Tax charge for the next financial year, it can be found at Appendix 9.

- 7.3 The Council receives 40% of the Business Rates collected and, after allowing for the tariff payment and Section 31 grant funding, this is estimated to be £9.349m in 2026/27. This figure is lower than the prior year figure of £13.171m due to some business rate related funding streams being rolled into the RSG from 2026/27.

## Collection Fund (Surplus)/Deficit

- 7.4 The Collection Fund is the statutory account for the Council Tax and Business Rates income and the payments to preceptors of their respective shares. Any surplus or deficit on the Collection Fund at year end is distributed to the preceptors, as per legislation. The Council is required to make an estimate of the projected surplus or deficit of each component of the Collection Fund at year end for the preceptors to bring their share of the surplus or deficit into the budget setting process.

For the purposes of budget setting the Council Tax element of the estimated year end position of the Collection Fund is shown in Table 3 along with the share that is apportioned to the Council.

Table 3	Collection Fund Estimated Deficit	
	2025/26	
	Deficit £000	HDC Share £000
Council Tax	0.634	0.082

## 8.0 SUMMARY REVENUE BUDGET 2026/27 AND MTFS

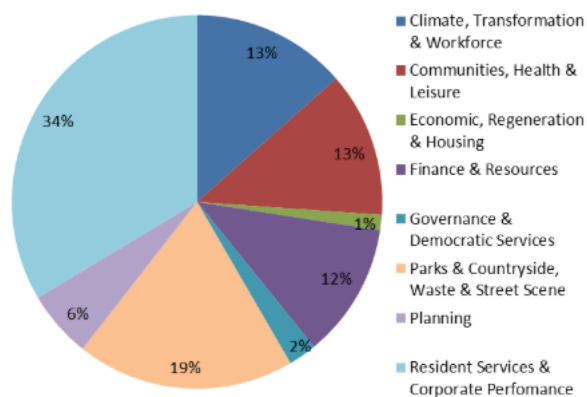
8.1 The tables below contain the final revenue budget and MTFS. It takes into consideration the 3.01% increase in Council Tax for 2026/27, the provisional settlement and the annual increases over the MTFS period, this results in the funding statement shown in **Table 4a & 4b** and **Table 5** below.

Table 4a By Head of Service	Council Services Net Expenditure Budget (2026/27) and MTFS					
	2025/26		2026/27	Medium Term Financial Strategy		
	Budget £m	Forecast £m	Budget £m	2027/28 £m	2028/29 £m	2029/30 £m
Chief Digital Information Officer	3.090	3.195	3.212	3.218	3.318	3.325
Chief Executive Officer	1.021	1.172	0.982	1.000	1.019	1.038
Communications, Engagement & Public Affairs	0.247	0.363	0.344	0.351	0.287	0.292
Customer Change Director	4.945	4.852	5.161	5.350	5.399	5.495
Democratic Services & Monitoring Officer	1.744	2.333	2.137	2.168	2.197	2.228
Economy, Regeneration & Housing	(0.195)	0.049	(0.458)	(0.425)	(0.314)	(0.272)
Environmental Services	4.397	3.990	6.828	6.730	6.854	6.924
Finance	7.618	6.134	7.882	8.637	9.239	10.253
Human Resources & Officer Development	0.984	1.083	1.113	1.082	1.202	1.223
Leisure, Health & Environment	1.084	2.452	(0.181)	(1.268)	(1.463)	(1.531)
Planning, Infrastructure & Public Protection	2.794	2.360	2.853	3.024	2.921	3.333
Policy, Performance & Emergency Planning	0.955	1.073	0.990	1.036	1.054	1.071
Property & Facilities	(2.221)	(1.463)	(1.739)	(2.112)	(2.081)	(2.148)
<b>Net Expenditure</b>	<b>26.463</b>	<b>27.593</b>	<b>29.124</b>	<b>28.791</b>	<b>29.632</b>	<b>31.231</b>

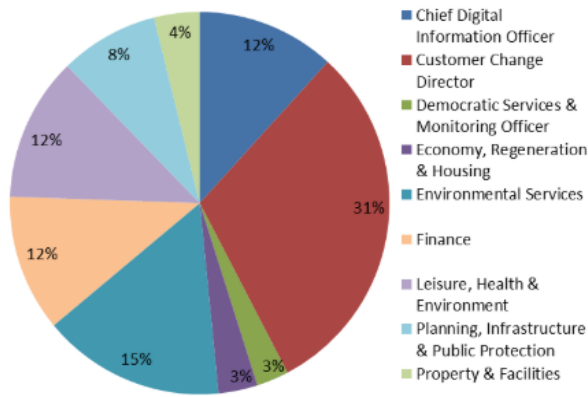
Table 4b By Portfolio	Council Services Net Expenditure Budget (2026/27) and MTFS					
	2025/26		2026/27	Medium Term Financial Strategy		
	Budget £000	Forecast £000	Budget £000	2027/28 £000	2028/29 £000	2029/30 £000
Climate, Transformation & Workforce	4.499	4.877	4.454	4.535	4.678	4.715
Communities, Health & Leisure	1.441	2.854	0.817	(0.004)	0.027	0.064
Economic, Regeneration & Housing	0.738	0.879	0.814	0.857	0.950	0.968
Finance & Resources	3.117	2.596	3.726	4.092	4.613	5.547
Governance & Democratic Services	1.781	2.290	2.153	2.182	2.210	2.238
Leader	0.978	1.160	1.169	1.142	1.163	1.184
Parks & Countryside, Waste & Street Scene	4.446	3.991	6.222	6.022	6.140	6.224
Planning	1.671	1.419	1.743	1.792	1.724	2.029
Resident Services & Corporate Performance	7.792	7.527	8.026	8.173	8.127	8.262
<b>Net Expenditure</b>	<b>26.463</b>	<b>27.593</b>	<b>29.124</b>	<b>28.791</b>	<b>29.632</b>	<b>31.231</b>

Table 5	Council Services Net Expenditure Budget (2026/27) and MTFs					
	2025/26		2026/27	Medium Term Financial Strategy		
	Budget £m	Forecast £m	Budget £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Net Expenditure</b>	<b>26.463</b>	<b>27.593</b>	<b>29.124</b>	<b>28.791</b>	<b>29.632</b>	<b>31.231</b>
Contribution to/(from) Earmarked Reserves	0.221	(2.156)	0.470	0.471	0.471	0.471
Contribution to/(from) General Reserves	-	1.234	0.072	1.012	0.542	(1.210)
<b>Budget Requirement</b>	<b>26.684</b>	<b>26.671</b>	<b>29.666</b>	<b>30.274</b>	<b>30.645</b>	<b>30.492</b>
Retained Business Rates Income	(35.867)	(35.597)	(37.412)	(39.011)	(40.584)	(42.204)
Tariff	22.565	22.565	30.694	31.389	32.030	32.670
Levy	2.725	2.645	0.541	0.779	1.028	1.291
Renewables	(1.146)	(1.156)	(1.156)	(1.156)	(1.156)	(1.156)
Designated (Enterprise Zones)	(1.412)	(1.412)	(1.412)	(1.412)	(1.412)	(1.412)
Green Plant & Machinery Grant	(0.036)	(0.036)	-	-	-	-
Tax income guarantee compensation	-	(0.233)	(0.233)	(0.233)	(0.233)	(0.233)
Damping (Transitional relief)	-	-	(0.371)	(0.891)	(1.453)	-
<b>Total Income from Business Rates</b>	<b>(13.171)</b>	<b>(13.224)</b>	<b>(9.349)</b>	<b>(10.535)</b>	<b>(11.780)</b>	<b>(11.044)</b>
Revenue Support Grant (RSG)	(0.216)	(0.215)	(7.567)	(6.463)	(5.289)	(5.396)
Homelessness Prevention Grant	-	-	(1.043)	(1.088)	(1.128)	(1.128)
Crisis and Resilience Fund	-	-	(0.188)	(0.188)	-	-
Housing Benefit Admin Support Grant	-	-	(0.021)	(0.021)	(0.021)	(0.021)
New Homes Bonus	(1.472)	(1.472)	-	-	-	-
Collection Fund Deficit	0.242	0.242	0.082	-	-	-
Minimum Funding Guarantee Grant	(0.724)	(0.724)	-	-	-	-
Employers' NICs funding	(0.245)	(0.180)	-	-	-	-
Second Home Premium	(0.045)	(0.045)	(0.063)	-	-	-
Council Tax Requirement	(11.053)	(11.053)	(11.517)	(11.979)	(12.427)	(12.903)
<b>Total Other Income</b>	<b>(13.513)</b>	<b>(13.447)</b>	<b>(20.317)</b>	<b>(19.739)</b>	<b>(18.865)</b>	<b>(19.448)</b>
<b>Total Income</b>	<b>(26.684)</b>	<b>(26.671)</b>	<b>(29.666)</b>	<b>(30.274)</b>	<b>(30.645)</b>	<b>(30.492)</b>

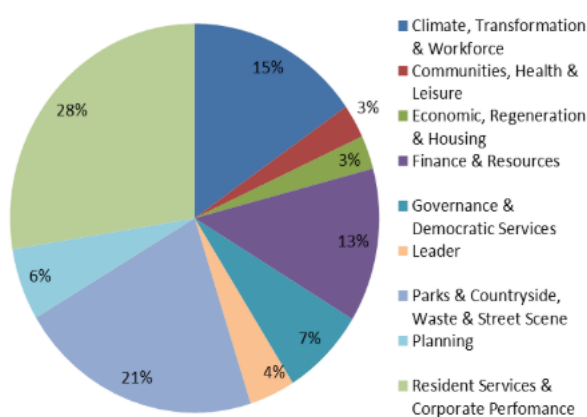
**Gross Spend by Portfolio 2026/27 %**



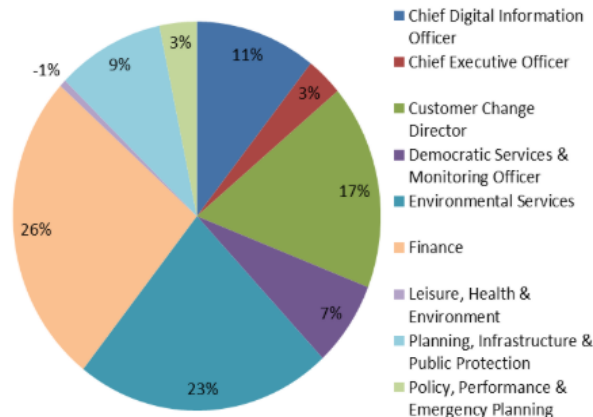
**Gross Spend by Service 2026/27 %**



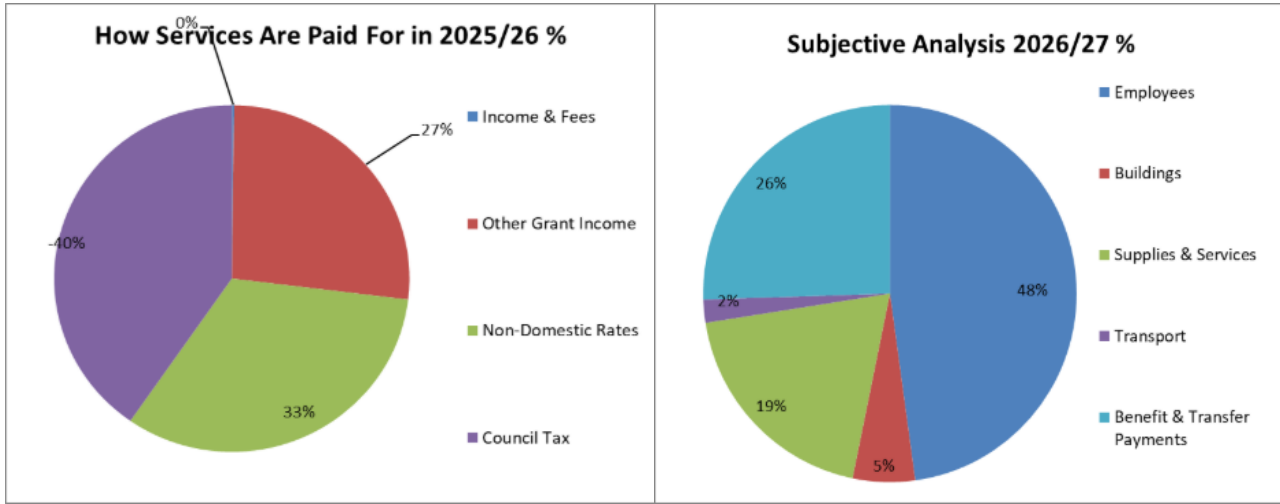
**Net Spend by Portfolio 2026/27 %**



**Net Spend by Service 2026/27 %**









## 9.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

### Subjective Analysis of Spend and Income

Actuals 2024/25	Subjective Analysis : Controllable Only		2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m
(19.392)	Income & Fees	Fees & charges	(19.772)	(22.290)	(24.715)	(24.983)	(25.073)
(5.817)		Other grants and contributions	(7.725)	(7.791)	(7.941)	(8.077)	(8.050)
(27.751)		Government grants	(22.676)	(21.388)	(19.881)	(20.882)	(20.884)
(1.016)		Sales	(0.878)	(0.961)	(1.055)	(1.096)	(1.127)
(0.008)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.009)
(4.947)		Rent	(5.377)	(4.853)	(5.246)	(5.335)	(5.423)
-		Commuted sums	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)
(3.896)		Interest Income	(1.414)	(1.949)	(1.362)	(1.169)	(1.204)
		Developer Contributions	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(62.887)	Income & Fees Total		(57.987)	(59.373)	(60.341)	(61.682)	(61.902)
22.237	Employees	Salary	26.324	29.563	29.714	29.860	30.433
2.009		Other Staff Costs	1.698	1.762	1.746	1.746	1.746
0.356		Training	0.181	0.297	0.261	0.263	0.266
0.069		Recruitment	0.034	0.034	0.034	0.034	0.034
0.128		Uniform & laundry	0.044	0.059	0.055	0.055	0.055
2.043		National Insurance	3.141	3.559	3.569	3.597	3.680
3.537		Pension	4.249	5.120	5.122	5.146	5.249
0.296		Severance payments	0.152	0.152	0.152	0.152	0.152
1.738		Hired Staff	0.653	1.333	1.334	1.335	1.337
0.358		Employee Insurance	0.353	0.359	0.366	0.366	0.366
32.769	Employees Total		36.829	42.239	42.354	42.555	43.318
0.641	Buildings	Repairs & Maintenance	0.952	0.957	0.943	0.938	0.946
1.599		Energy Costs	1.666	1.663	1.956	2.078	2.089
1.929		Rents Payable	1.972	1.732	1.759	1.776	1.794
0.035		Equipment, furniture & material	0.020	0.020	0.020	0.020	0.020
0.119		Premises Cleaning	0.100	0.102	0.094	0.094	0.094
0.077		Ground Maintenance Costs	0.012	0.013	0.015	0.015	0.015
0.113		Water Services	0.106	0.106	0.110	0.111	0.111
-		Operating Costs	-	-	0.565	0.565	0.565
0.079		Premises Insurance	0.135	0.135	0.135	0.135	0.135
0.007		Rents	0.013	0.013	0.013	0.013	0.013
0.010		Rates	0.011	0.011	0.011	0.011	0.011
4.609	Buildings Total		4.988	4.752	5.620	5.756	5.793
0.016	Supplies & Services	Repairs & Maintenance	-	-	-	-	-
4.518		Equipment, furniture & material	4.134	4.533	4.858	5.035	4.956
0.822		Communication and computing	0.266	0.266	0.257	0.258	0.258
0.111		Insurance - service related	0.092	0.092	0.093	0.093	0.093
0.105		Premises Cleaning	0.074	0.074	0.074	0.074	0.074
9.233		Services	11.589	10.889	11.308	11.679	12.754
0.004		Other Staff Costs	-	0.004	-	-	-
0.017		Expenses	0.004	0.004	0.004	0.004	0.004
-		Uniform & laundry	0.000	0.000	0.000	0.000	0.000
0.893		Office expenses	0.800	0.757	0.682	0.683	0.684
(0.038)		Sales	(0.035)	(0.035)	(0.035)	(0.035)	(0.035)
(0.000)		Operating Costs	-	-	-	-	-
0.010		Catering	0.009	0.009	0.009	0.009	0.009
(0.037)		Election Costs	-	-	-	-	-
0.430		Members Allowances	0.444	0.452	0.461	0.470	0.480
0.000		Penalties & Fines	-	-	-	-	-
16.084	Supplies & Services Total		17.377	17.046	17.711	18.270	19.276
0.008	Transport	Other Transport Costs	-	-	-	-	-
0.006		Public Transport	0.009	0.011	0.009	0.009	0.009
1.050		Operating Costs	1.158	1.487	1.501	1.557	1.570
0.036		Pool Car	0.022	0.025	0.026	0.025	0.025
0.196		Vehicle Insurance	0.177	0.180	0.184	0.184	0.184
0.044		Mileage Allowance	0.039	0.042	0.040	0.040	0.040
0.060		Contract Hire & operating lease	0.006	0.006	0.006	0.006	0.006
1.399	Transport Total		1.411	1.753	1.765	1.822	1.834
1.385	Benefit & Transfer Payments	Contributions paid	1.212	1.212	1.212	1.212	1.212
2.128		Grants	1.016	0.974	0.979	0.983	0.987
0.003		Other Misc Payments	0.009	0.009	0.009	0.009	0.009
26.067		Benefits	20.632	19.682	18.682	19.682	19.682
0.609		Levies	0.629	0.642	0.642	0.642	0.642
30.192	Benefit & Transfer Payments Total		23.498	22.519	21.523	22.528	22.532
-	Renewals Fund Contribution	Renewals Fund Contribution	0.104	0.168	0.148	0.148	0.149
-	Renewals Fund Contribution Total		0.104	0.168	0.148	0.148	0.149
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.089	(0.136)	(0.144)	0.078	0.074
(0.027)		Bad Debts Provision	0.155	0.155	0.155	0.155	0.155
(0.027)	Reserve-Revenue Transfers Total		0.244	0.020	0.011	0.233	0.229
22.140	Net Service Expenditure		26.464	29.123	28.791	29.630	31.230

## 10.0 REVENUE RESERVES

- 10.1 The Council holds a number of financial reserves, both revenue and capital. Some of these are earmarked reserves with a specific purpose and others are ringfenced where there are legislative conditions informing how they should be spent.
- 10.2 The General Fund balance is where any general revenue overspends/underspends are transferred to or funded from.
- 10.3 Whilst reserves should not be seen as a “safety net” and are an integral part of the Council’s financial planning, should forecast over the medium term be that the Council’s reserves might fall into a negative balance, then due consideration must be given to put in place a robust plan to bring these back to a minimum agreed level. Huntingdonshire is currently not forecasting that pressures will be placed on reserves to be used to support financial pressures over the period of the MTFS.
- 10.4 The impact on the **General Fund Reserve** of the grant settlement from Government, the Council’s policy to increase Council Tax and the savings, income and growth built into the budget 2026/27 and MTFS is shown in **Table 6** below.

GENERAL RESERVE S MOVEMENT						
Table 6	Reserves and MTFS					
	2025/26		2026/27	Medium Term Financial Strategy		
	Budget £m	Forecast £m	Budget £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>BUDGET SURPLUS RESERVE</b>						
<b>buff</b>	6.201	6.566	1.328	1.400	2.412	2.954
Contribution from (to) General Fund	-	1.234	0.072	1.012	0.542	(1.210)
Contribution from (to) CIS Reserve	(1.472)	(1.472)	-	-	-	-
Contribution from (to) LGR Reserve	-	(3.000)	-	-	-	-
Contribution from (to) Regen Opportunities Reserve	-	(2.000)	-	-	-	-
<b>c/f</b>	<b>4.729</b>	<b>1.328</b>	<b>1.400</b>	<b>2.412</b>	<b>2.954</b>	<b>1.744</b>
<b>COMMERCIAL INVESTMENT RESERVE</b>						
<b>buff</b>	7.503	0.007	1.479	1.479	1.479	1.479
Contribution from (to) Budget Surplus Reserve	1.472	1.472	-	-	-	-
<b>c/f</b>	<b>8.975</b>	<b>1.479</b>	<b>1.479</b>	<b>1.479</b>	<b>1.479</b>	<b>1.479</b>
<b>GENERAL FUND (Unallocated) RESERVE</b>						
<b>buff</b>	2.175	2.175	2.175	2.175	2.175	2.175
Contribution to/(from) Reserve	-	1.234	0.072	1.012	0.542	(1.210)
Contribution from(to) Budget Surplus	-	(1.234)	(0.072)	(1.012)	(0.542)	1.210
<b>c/f</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>
<b>Minimum Level of Reserves</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>	<b>2.175</b>

- 10.5 Contributions to Earmarked Reserves occur when budget is identified for Specific purposes and will only be available for those specific purposes. Contributions from Earmarked Reserves occur when the specific purpose for which the budget was identified has been delivered. This approach matches costs and funding.
- 10.6 The Council currently holds approximately £38m of unallocated Community Infrastructure Levy (CIL) receipts in its reserves. While there are plans for their future use, it is not anticipated that a significant proportion of this expenditure will be required for several years. Finance and Planning have submitted a separate report detailing Stage 2 of the Council's Community Infrastructure Levy (CIL) Governance Review. This builds on the Statement of Intent agreed in June 2024. The report proposes to utilise CIL funding to a greater extent than has typically been seen as precedent, in support of the Council's capital programme. Doing so would materially reduce the requirement to fund schemes from either reserves or borrowing. This, in turn, would strengthen the Council's future financial flexibility and improve its options in relation to the timing and scale of any future borrowing.
- 10.7 The Council has to ensure a prudent use of resources to deliver projects; set against the backdrop of changing interest rates; borrowing rates; use of Reserves; and the Council's Minimum Revenue Provision (MRP). The recent Peer Review also highlighted, through discussions, the high levels of CIL being held by the Council. Thus, it is important to ensure that in delivering Council projects which could be applicable for CIL, that a rounded view of the most prudent approach to financing is taken and the most appropriate view taken by the S151 Officer based on the full financial picture.
- 10.8 In July 2025, Cabinet approved a proposal to move forward with the next stages of a regeneration partnership with Capital and Centric (C&C) relating to sites within the Market Towns seeking to bring forward economic and housing led opportunities that will create new homes, jobs and other benefits. To ensure that funding is available for this project, £2m has been transferred from the Budget Surplus Reserve into a specific Regeneration Opportunities Reserve.
- 10.9 As mentioned at within this report, there will likely be significant one off costs attached to Local Government Reorganisation, a portion of which will need to be met from HDC. In line with the Council's prudent approach to financial planning and risk management, a provision of £3m has therefore been added to the Local Government Reform Reserves, taking the balance to £4m.
- 10.10 The £4m will contribute towards anticipated reorganisation costs, ensuring that these pressures can be managed without destabilising day-to-day service delivery.

A full list of reserves can be found at Appendix 7.

## **11.0 CONCLUSION**

- 11.1 The 2026/27 budget is the culmination of many months work between Members of the Cabinet and officers. The revenue budget has been balanced within existing funding and includes some elements of investment and growth.
- 11.2 The Capital Programme will see the Council deliver investments within the District and further investment in services.
- 11.3 The Medium-Term Financial Strategy shows that leading into LGR the Council is in a strong financial position to be able to support the transition to a new structure and places the Council in a more secure position than may other local authorities and is better equipped to deal with future pressures as and when they may arise.

## **12.0 COMMENTS OF OVERVIEW & SCRUTINY**

- 12.1 The comments of the relevant Overview and Scrutiny Panel will be included in this section prior to its consideration by the Cabinet.

## **13.0 KEY IMPACTS / RISKS**

- 13.1 Once approved the 2026/27 budget and capital programme will proactively be managed and monitored throughout the year.
- 13.2 The Key risks have been identified within the report and within the Statemen of Robustness at Appendix 9. These are primarily LGR which has been mitigated by the increase in to the reserve to support cost arising from LGR. Ongoing economic and financial volatility is managed through the prudent financial management of our investments, borrowing and use of reservices. The increasing demand for local services is manages through proactive service planning.

## **14.0 WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION**

- 14.1 The budget for 2026/27 forms a key element of the service planning process for 2026.27; actions and timescales required to ensure saving/efficiencies are achieved, spending is in line with the approved budget will be contained within the service plans for the forthcoming financial year.

## **15.0 LINK TO HUNTINGDONSHIRE FUTURES, THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES**

- 15.1 The budget is the strategic financial plan for supporting the delivery of the corporate plan and priorities. The budget process itself meets the following specific aims and objectives of the Corporate Plan:
- Becoming a more efficient and effective Council.
  - Become more efficient in the way it delivers services providing value for money services.

15.2 The proposals would align with and continue to facilitate the overall strategic vision as set out in the Place Strategy.

15.2 The proposals align with the Corporate Plan, considerations relating to CIL in the context of this report cut across all of the 3 key themes of the plan. In particular regard has been had to the following:

- Supporting our communities and preventing crisis;
- Supporting and promoting economic growth;
- Becoming a more efficient and effective Council providing value for money services.

15.3 The proposed budget and strategic plan including the Medium Term Financial Strategy (MTFS) and the Capital Strategy will be delivered through the Council's existing financial governance framework.

The financial position is then used to inform and drive the resourcing of services through service plans and the ways in which we deliver services.

This alignment is important and is classed as the "golden thread" between strategy aims, corporate outcomes, the resource available, and the service delivery.

15.4 Finally, the proposals would enable the council to continue to support the ambitions of "Option E" which is the Council's preferred approach in respect of LGR; as the proposals ensure there are sufficient resources to link to the delivery of ambitious growth within the District. Reputationally, the proposals would also continue to demonstrate that the Council is aligned with addressing significant national challenges, such as those relating to the delivery of housing and provision of infrastructure.

## **16.0 LEGAL IMPLICATIONS**

16.1 As per schedule 31A and 42A of the Local Government Finance Act 1992, the Council is required to set a balanced budget. This is achieved for 2026/27 so the setting of Council Tax at the level mentioned within the report is appropriate.

## **17.0 OTHER IMPLICATIONS**

17.1 All implications are contained within the report.

## **18.0 REASONS FOR THE RECOMMENDED DECISIONS**

18.1 To enable the Cabinet to recommend to Council for approval:

- The 2026/27 Revenue Budget and MTFS including all supporting documents
- To note the approved fees and charges

## **19.0 LIST OF APPENDICES INCLUDED**

Appendix 1 – Treasury Management Strategy 2026/27  
Appendix 2a – Capital Strategy 2027/27  
Appendix 2b – Capital Programme 2026/27 – 2029/30  
Appendix 3 – Investment Strategy 2026.27  
Appendix 4 – Minimum Revenue Provision (MRP) Statement 2026/27  
Appendix 5 – Flexible Use of Capital Receipts Strategy 2026/27  
Appendix 6 – Revenue Budgets 2026/27 by Service and Portfolio  
Appendix 7 – Statement of Earmarked Reserves  
Appendix 8 – Council Tax Resolution  
Appendix 9 – Statement of Robustness

Annex A1 – Approved Budget Bids 2026/27  
Annex A2 – Unavoidable Service Pressures 2026/27

Annexe B1 – Fees and Charges 2026/27  
Annexe B2 – Fees and Charges Leisure Services 2026/27

## **18.0 BACKGROUND PAPERS**

None.

## **19.0 CONTACT OFFICER**

Name/Job Title: Lydia Morrison, Director of Finance and Resources  
Tel No: 01480388178  
Email: Lydia.morrison@huntingdonshire.gov.uk

	2026/27	2027/28	2028/29	2029/30	2030/31
Chief Digital & Information Officer					
Councillor/Member to E5	14,622	16,518	17,365	0	0
Councillor/Member Windows 365	22,932	24,079	25,283	0	0
NEC Revs & Bens	(23,752)	(23,752)	(23,752)	(23,752)	(23,752)
Chief Digital & Information Officer Total	13,802	16,845	18,895	(23,752)	(23,752)
Customer Change Director					
Salary Saving Offered / NEC Project (CCP)	(33,297)	(33,297)	(33,297)	(33,297)	(33,297)
Staff saving	(112,702)	(112,702)	(112,702)	(112,702)	(112,702)
Customer Change Director Total	(145,999)	(145,999)	(145,999)	(145,999)	(145,999)
Head of Economy, Regeneration & Housing					
Championing our local economy	30,000	0	0	0	0
Championing our local economy - Consultancy	60,000	0	0	0	0
Head of Economy, Regeneration & Housing Total	90,000	0	0	0	0
Head of Environmental Services					
Food Waste Collections - Commercial	63,755	64,574	70,411	71,264	72,134
Head of Environmental Services Total	63,755	64,574	70,411	71,264	72,134
Head of Leisure, Health & Environment					
3% Price Increase	(216,682)	(216,682)	(216,682)	(216,682)	(216,682)
Condition Surveys	20,000	0	0	0	0
Marketing Budget To Support Commercial Strategy	30,000	0	0	0	0
OLAL Structure Finalisation	1,039	(4,993)	0	0	0
Huntingdon Sport & Health Hub	0	(673,532)	(627,302)	(579,917)	(531,347)
OLSIO 3G Pitch Hire (Capital - Associated Revenue)	7,000	(23,000)	(23,000)	(23,000)	(23,000)
Hinchingsbrooke Café Refurb (Capital - Associated Income)	(60,000)	(75,000)	(75,000)	(75,000)	(75,000)
Habitat Banking	(317,523)	(344,944)	(432,000)	(432,000)	(432,000)
Hinchingsbrooke Country Park Café Refurb	5,000	5,000	5,000	5,000	5,000
Hinchingsbrooke Country Park - Inflatable AquaPark	(109,238)	(139,238)	(139,238)	(139,238)	(139,238)
Head of Leisure, Health & Environment Total	(640,404)	(1,472,389)	(1,508,222)	(1,460,837)	(1,412,267)
Head of Planning, Infrastructure & Public Protection					
Upgrade posts to two Principal Environmental Health Officer	42,140	42,140	0	0	0
Pre-app income and retention of LT	170,000	170,000	170,000	170,000	170,000
PPA Income & Costs	(589,293)	(588,199)	(625,000)	(375,000)	(225,000)
Amendments Income	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
Community Safety Officer	49,530	48,530	48,530	48,530	48,530
BNG Income	46,215	44,514	21,065	17,921	19,831
Head of Planning, Infrastructure & Public Protection Total	(301,409)	(303,015)	(405,405)	(158,549)	(6,639)
Head of Property & Facilities					
St Ives Bus Station Road Repairs	25,000	0	0	0	0
Head of Property & Facilities Total	25,000	0	0	0	0
Grand Total	(895,255)	(1,839,984)	(1,970,320)	(1,717,873)	(1,516,523)

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	2026/27	2027/28	2028/29	2029/30
Chief Digital & Information Officer				
Datacentre midlife update and continued operations	25,000		50,000	50,000
Implementation of Managed SOC	60,000	60,000	60,000	60,000
Income Management System (Access Pay Suite)	20,000			
Chief Digital & Information Officer Total	105,000	60,000	110,000	110,000
Customer Change Director				
Mail and Postage Costs	50,000	50,000	50,000	50,000
Customer Change Director Total	50,000	50,000	50,000	50,000
Head of Democratic Services & Monitoring Officer				
Internal Audit fees	200,000	200,000	200,000	200,000
Head of Democratic Services & Monitoring Officer Total	200,000	200,000	200,000	200,000
Head of Economy, Regeneration & Housing				
Cash Collection Charges Increase	40,000	42,000	44,000	46,000
Parking Business Rates Saving	(124,071)	(125,576)	(115,085)	(104,275)
Head of Economy, Regeneration & Housing Total	(84,071)	(83,576)	(71,085)	(58,275)
Head of Environmental Services				
2 Additional Rounds	264,450	268,736	273,112	277,574
EPR Funding	600,000	600,000	600,000	600,000
Food Waste Collection Service	1,291,780	1,309,233	1,366,937	1,385,200
Head of Environmental Services Total	2,156,230	2,177,969	2,240,049	2,262,774
Head of Finance				
Bank Charges Increase	85,000	10,000	10,000	10,000
Internal Drainage Board Levy Increase	12,582	12,835	13,090	13,353
Removal of ICT Efficiency Savings	100,000	100,000	100,000	100,000
Pay rectification costs	760,000	760,000	760,000	760,000
Capital financing cost of approved capital bids	267,674	399,991	609,876	1,512,310
Head of Finance Total	1,225,256	1,282,826	1,492,966	2,395,663
Head of Human Resources & Officer Development				
Mandatory Corporate Training	131,600	84,050	86,570	89,170
Head of Human Resources & Officer Development Total	131,600	84,050	86,570	89,170
Head of Leisure, Health & Environment				
20% Gas Price Increase - Contract Renewal November 2025	62,758	62,758	62,758	62,758
Duplicated Bid Income - 25/26 MTFS Setting	68,765	68,765	68,765	68,765
Play Equipment Maintenance	25,000	25,000	25,000	25,000
Head of Leisure, Health & Environment Total	156,523	156,523	156,523	156,523
Head of Planning, Infrastructure & Public Protection				
Planning Applications Income Rebase-lining	346,000	346,000	346,000	346,000
DCO Legal Support	65,000	65,000		
Head of Planning, Infrastructure & Public Protection Total	411,000	411,000	346,000	346,000
Head of Property & Facilities				
Bus Shelter Essential Works	5,000	15,000	15,000	15,000
EFH loss of rental income	24,000	24,000	24,000	24,000
PFH Business Rates Reduction	(143,393)	(145,941)	(139,052)	(131,958)
Rent income pressure from voids	533,586	194,080	155,334	66,588
Head of Property & Facilities Total	419,193	87,139	55,282	(26,370)
Grand Total	4,770,731	4,425,931	4,666,305	5,525,485

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## Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
<b>Planning Application Fees - these are set Nationally and were changed on 6th December 2023</b>										
Prior Approval		Agricultural and Forestry buildings and operations or demolition of buildings		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Communications (Previously referred to as Telecommunications code systems operators)		S	Apr-25	N	588.00	0.00	588.00	0.00%
		Proposed change of use to state funded or registered nursery		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of use of agricultural building to a state funded school or registered nursery		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of use of agricultural building to a flexible use within shops, financial and professional services, restaurants and cafes, business, storage or distribution, hotels, or assembly or leisure		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of a building from Office (Use Class B1) use to a use falling within Use Class C3 (Dwelling house)		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of use from an agricultural building to a Dwelling house (Use Class C3) where there are no associated building operations		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of use of a building from a retail (Use Class A1 or A2) use or a mixed retail and residential use to a use falling within use Class C3 (Dwelling house) where there are no associated building operations		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of use from storage or Distribution to Dwellinghouses		S	Apr-25	N	240.00	0.00	240.00	0.00%
		Proposed change of use from light industrial to Dwellinghouses		S	Apr-25	N	240.00	0.00	240.00	0.00%
Full Applications	Householder Applications	Alterations/extensions to a single dwellinghouse, including works within boundary		S	Apr-25	N	528.00	0.00	528.00	0.00%
		Alterations/extensions to two or more dwellinghouses, including works within boundary		S	Apr-25	N	1043.00	0.00	1,043.00	0.00%
	Erection Of Dwellinghouses	Fewer than 10 dwellinghouses		S	Apr-25	N	588.00	0.00	588.00	0.00%
		Between 10 and 50 dwellinghouses		S	Apr-25	N	635.00	0.00	635.00	0.00%
		More that 50 Dwellinghouses To a maximum of £405,000.		S	Apr-25	N	31385.00	0.00	31,385.00	0.00%

## Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 28	Erection Of Buildings	No increase in gross floor space or no more than 40 square metres		S	Apr-25	N	298.00	0.00	298.00	0.00%
				S	Apr-25	N	588.00	0.00	588.00	0.00%
				S	Apr-25	N	635.00	0.00	635.00	0.00%
				S	Apr-25	N	31385.00	0.00	31,385.00	0.00%
				S	Apr-25	N	189.00	0.00	189.00	0.00%
	Approval / variation/ discharge of condition	Application for removal or variation of condition following grant of planning permission	Householders	S	Apr-25	N	86.00	0.00	86.00	0.00%
			Non-Major Development	S	Apr-25	N	586.00	0.00	586.00	0.00%
			Major Development	S	Apr-25	N	2000.00	0.00	2,000.00	0.00%
				S	Apr-25	N	86.00	0.00	86.00	0.00%
	Request for confirmation that one or more planning conditions have been complied with	Per request for householder		S	Apr-25	N	86.00	0.00	86.00	0.00%
				S	Apr-25	N	298.00	0.00	298.00	0.00%
				S	Apr-25	N	470.00	0.00	470.00	0.00%
				S	Apr-25	N	635.00	0.00	635.00	0.00%
				S	Apr-25	N	31385.00	0.00	31,385.00	0.00%
	Change of use of a building to use as one or more separate dwelling houses, or other cases	Fewer than 10 dwellinghouses (new as of Dec 2023)		S	Apr-25	N	470.00	0.00	470.00	0.00%
				S	Apr-25	N	635.00	0.00	635.00	0.00%
				S	Apr-25	N	31385.00	0.00	31,385.00	0.00%
	More than 50 dwellings	plus for each in excess of 50 up to a maximum of £405,000 (previously £250,000)		S	Apr-25	N	189.00	0.00	189.00	0.00%
				S	Apr-25	N	588.00	0.00	588.00	0.00%
				S	Apr-25	N	588.00	0.00	588.00	0.00%
	Other changes of use of a building or land	Relating to the business on the premises		S	Apr-25	N	168.00	0.00	168.00	0.00%
				S	Apr-25	N	168.00	0.00	168.00	0.00%
				S	Apr-25	N	588.00	0.00	588.00	0.00%
	Advertising	Advanced signs which are not on or visible from the site, directing the public to a business		S	Apr-25	N	168.00	0.00	168.00	0.00%
				S	Apr-25	N	588.00	0.00	588.00	0.00%
				S	Apr-25	N	588.00	0.00	588.00	0.00%
	Application for permission in principle	Fee for each 0.1 hectare of site area		S	Apr-25	N	512.00	0.00	512.00	0.00%
				S	Apr-25	N	44.00	0.00	44.00	0.00%
				S	Apr-25	N	298.00	0.00	298.00	0.00%
	Application for a non-material amendment following a grant of planning permission	Application in respect of householder development		S	Apr-25	N	44.00	0.00	44.00	0.00%
				S	Apr-25	N	298.00	0.00	298.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Pre Application Fees - these are set by HDC. Where any development that falls within one or more category the fees should be added together.										
Householder - Written Advice Only	Householder (Not a Listed Building)			D	Oct-22	S	250.00	50.00	300.00	0.00%
				D	Oct-22	S	500.00	100.00	600.00	0.00%
	Optional Pre-application Meeting			D	Oct-22	S	200.00	40.00	240.00	0.00%
	Enforcement (Not a Listed Building)			D	Oct-22	S	865.00	173.00	1,038.00	0.00%
				D	Oct-22	S	1730.00	346.00	2,076.00	0.00%
	Lawful Development Certificate	Lawful Development Certificate Exisiting/Proposed - Householder		D	Oct-22	S	345.00	69.00	414.00	0.00%
		Lawful Development Certificate Exisiting/Proposed - Proposed Minor Development		D	Oct-22	S	690.00	138.00	828.00	0.00%
	Written Advice only - Residential Development	1 additional dwelling proposed		D	Oct-22	S	350.00	70.00	420.00	0.00%
		1 additional dwelling proposed (Listed Building Affected)		D	Oct-22	S	700.00	140.00	840.00	0.00%
		2-9 additional dwellings proposed		D	Oct-22	S	2250.00	450.00	2,700.00	0.00%
		2-9 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	4500.00	900.00	5,400.00	0.00%
		Optional Pre-application Meeting (1-9 Dwellings)		D	Oct-22	S	475.00	95.00	570.00	0.00%
		10-19 additional dwellings proposed		D	Oct-22	S	3000.00	600.00	3,600.00	0.00%
		10-19 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	6000.00	1200.00	7,200.00	0.00%
		Optional Pre-application Meeting (10+ Dwellings)		D	Oct-22	S	840.00	168.00	1,008.00	0.00%
		20-29 additional dwellings proposed		D	Oct-22	S	4650.00	930.00	5,580.00	0.00%
		20-29 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	9300.00	1860.00	11,160.00	0.00%
		30-39 additional dwellings proposed		D	Oct-22	S	6300.00	1260.00	7,560.00	0.00%
		30-39 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	12600.00	2520.00	15,120.00	0.00%
		40-49 additional dwellings proposed		D	Oct-22	S	7950.00	1590.00	9,540.00	0.00%
		40-49 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	15900.00	3180.00	19,080.00	0.00%
		50-59 additional dwellings proposed		D	Oct-22	S	9600.00	1920.00	11,520.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 30		50-59 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	19200.00	3840.00	23,040.00	0.00%
		60-69 additional dwellings proposed		D	Oct-22	S	11250.00	2250.00	13,500.00	0.00%
		60-69 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	22500.00	4500.00	27,000.00	0.00%
		70-79 additional dwellings proposed		D	Oct-22	S	12900.00	2580.00	15,480.00	0.00%
		70-79 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	25800.00	5160.00	30,960.00	0.00%
		80-89 additional dwellings proposed		D	Oct-22	S	14550.00	2910.00	17,460.00	0.00%
		80-89 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	29100.00	5820.00	34,920.00	0.00%
		90-99 additional dwellings proposed		D	Oct-22	S	16200.00	3240.00	19,440.00	0.00%
		90-99 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	32400.00	6480.00	38,880.00	0.00%
		100-119 additional dwellings proposed		D	Oct-22	S	18750.00	3750.00	22,500.00	0.00%
		100-119 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	37500.00	7500.00	45,000.00	0.00%
		120-139 additional dwellings proposed		D	Oct-22	S	21900.00	4380.00	26,280.00	0.00%
		120-139 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	43800.00	8760.00	52,560.00	0.00%
		140-159 additional dwellings proposed		D	Oct-22	S	25050.00	5010.00	30,060.00	0.00%
		140-159 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	50100.00	10020.00	60,120.00	0.00%
		160-179 additional dwellings proposed		D	Oct-22	S	28200.00	5640.00	33,840.00	0.00%
		160-179 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	56400.00	11280.00	67,680.00	0.00%
		180-199 additional dwellings proposed		D	Oct-22	S	31350.00	6270.00	37,620.00	0.00%
		180-199 additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	62700.00	12540.00	75,240.00	0.00%
		200+ additional dwellings proposed		D	Oct-22	S	31425.00	6285.00	37,710.00	0.00%
		Additional dwellings 201+		D	Oct-22	S	75.00	15.00	90.00	0.00%
		200+ additional dwellings proposed (Listed Building Affected)		D	Oct-22	S	62850.00	12570.00	75,420.00	0.00%
		Additional dwellings 201+		D	Oct-22	S	150.00	30.00	180.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026										
Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT * 	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 31	Written Advice only - Agricultural buildings	0 - 465 sq m additional floor space		D	Apr-24	S	192.40	38.48	230.88	0.00%
		0 - 465 sq m additional floor space (Listed Building Affected)		D	Apr-24	S	384.80	76.96	461.76	0.00%
		466 sq m additional floor space		D	Apr-24	S	304.00	60.80	364.80	0.00%
		466 sq m additional floor space (Listed Building Affected)		D	Apr-24	S	608.00	121.60	729.60	0.00%
	Written Advice only - Other buildings (Commercial)	1 - 99 sq m additional floor space		D	Apr-24	S	364.00	72.80	436.80	0.00%
		100 - 1000 sq m additional floor space		D	Apr-24	S	728.80	145.76	874.56	0.00%
		1001 -5000 sq m additional floor space		D	Apr-24	S	2250.00	450.00	2,700.00	0.00%
		5001 - 10,000 sq m additional floor space		D	Apr-24	S	6552.00	1310.40	7,862.40	0.00%
		10,001 + sq m additional floor space		D	Apr-24	S	14768.00	2953.60	17,721.60	0.00%
	Written Advice only - Change of Use			D	Apr-24	S	304.00	60.80	364.80	0.00%
	Written Advice only - Principle of Development (Minor)			D	Apr-24	S	1088.80	217.76	1,306.56	0.00%
	Written Advice only - Principle of Development (Major)			D	Apr-24	S	5000.00	1000.00	6,000.00	0.00%
	Admin fee on invalid Planning Application refunds		per refund	S	Apr-25	S	62.00	12.40	74.40	0.00%
	BNG monitoring fee(s) secured via Legal Agreement		Year 2 (of 5 years) Projection						14,763.00	New Charge

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Refuse Collection										
	Household Bulky Waste		1-3 items	D	Apr-25	N	40.00	0.00	40.00	0.00%
	Household Bulky Waste		4-6 items	D	Apr-25	N	55.00	0.00	55.00	0.00%
	Household Bulky Waste		7-10 items	D	Apr-25	N	80.00	0.00	80.00	0.00%
	Commercial Bulky Waste		Per hour	D		N	150.00	0.00	150.00	0.00%
	Green Bin	Early Bird Deal	Per annum	D	Apr-24	N	50.00	0.00	50.00	0.00%
	Green Bin		Per annum	D	Apr-24	N	57.50	0.00	57.50	0.00%
	Second Green Bin		Per annum	D		N	30.00	0.00	30.00	0.00%
	Bins for New Developments		set of 3	D	Apr-23	N	170.00	0.00	170.00	0.00%
	Delivery Charge	Domestic wheel bin	per bin	D	Apr-23	N	20.00	0.00	20.00	0.00%
	Commercial Waste	Price on application	Prices start from £4.10 per lift/collection							
Markets										
	St Ives Weekly Markets	Casual Trader	10ft Pitch		Apr-25	E	25.00	0.00	25.00	0.00%
		Monday Regular Trader	10ft Pitch		Apr-25	E	20.00	0.00	20.00	0.00%
		Monday Regular Trader (additional)	10ft Pitch		Apr-25	E	12.00	0.00	12.00	0.00%
		Friday Regular Trader	10ft Pitch		Apr-25	E	20.00	0.00	20.00	0.00%
		Friday Regular Trader (additional)	10ft Pitch		Apr-25	E	10.00	0.00	10.00	0.00%
	St Neots Weekly Market	Casual Trader	10ft Pitch			E	25.00	0.00	25.00	
		Monday Regular Trader	10ft Pitch			E	20.00	0.00	20.00	
		Monday Regular Trader (additional)	10ft Pitch			E	12.00	0.00	12.00	



Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Huntingdon Weekly Market	Casual Trader		10ft Pitch		Apr-25	E	25.00	0.00	25.00	0.00%
		Wednesday Regular Trader (lower pitch fee)	10ft Pitch		Apr-25	E	15.00	0.00	15.00	0.00%
		Wednesday Regular Trader (higher pitch fee)	10ft Pitch		Apr-25	E	20.00	0.00	20.00	0.00%
		Saturday Regular Trader (lower pitch fee)	10ft Pitch		Apr-25	E	20.00	0.00	20.00	0.00%
		Saturday Regular Trader (higher pitch fee)	10ft Pitch		Apr-25	E	25.00	0.00	25.00	0.00%
	St Ives Bank Holiday Markets	Market Hill regular trader	10ft Pitch		Apr-25	E	27.50	0.00	27.50	0.00%
		Market Hill non - regular trader	10ft Pitch		Apr-25	E	37.50	0.00	37.50	0.00%
		Market Hill casual trader (on the day) RAINING AT 8am	10ft Pitch		Apr-25	E	40.00	0.00	40.00	0.00%
		Market Hill casual trader (on the day) DRY AT 8am	10ft Pitch		Apr-25	E	47.50	0.00	47.50	0.00%
	Electricity supply	per day			Apr-25	S	5.60	1.12	6.72	0.00%
	Fair Huntingdon	Riverside car park	per day			Z	1,050.00	0.00	1,050.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Car parking		HDC operated short stay p&d car parks (up to 4 hours subject to site) under current legislation	Up to 1 hour	D		S	0.83	0.17	1.00	0.00%
			Up to 1 hour & 15 minutes	D		S	1.00	0.20	1.20	0.00%
			Up to 1 hour & 30 minutes	D		S	1.17	0.23	1.40	0.00%
			Up to 1 hour & 45 minutes	D		S	1.33	0.27	1.60	0.00%
			Up to 2 hours	D		S	1.50	0.30	1.80	0.00%
			Up to 2 hours & 15 minutes	D		S	1.67	0.33	2.00	0.00%
			Up to 2 hours & 30 minutes	D		S	1.83	0.37	2.20	0.00%
			Up to 2 hours & 45 minutes	D		S	2.00	0.40	2.40	0.00%
			Up to 3 hours	D		S	2.17	0.43	2.60	0.00%
			Up to 3 hours & 15 minutes	D		S	2.33	0.47	2.80	0.00%
			Up to 3 hours & 30 minutes	D		S	2.50	0.50	3.00	0.00%
			Up to 3 hours & 45 minutes	D		S	2.67	0.53	3.20	0.00%
			Up to 4 hours	D		S	2.83	0.57	3.40	0.00%
			Daily bay suspension inc events	D		S	8.33	1.67	10.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
WAITING FOR JA DECISION ON PARKING INCREASES										
HDC operated short stay p&d car parks (up to 4 hours subject to site) under Civil Parking Enforcment legislation		Up to 1 hour		D		S	0.83	0.17	1.00	(17.00%)
		Up to 1 hour & 15 minutes		D		S	1.00	0.20	1.20	(14.00%)
		Up to 1 hour & 30 minutes		D		S	1.17	0.23	1.40	(13.00%)
		Up to 1 hour & 45 minutes		D		S	1.33	0.27	1.60	(11.00%)
		Up to 2 hours		D		S	1.50	0.30	1.80	(10.00%)
		Up to 2 hours & 15 minutes		D		S	1.67	0.33	2.00	(9.00%)
		Up to 2 hours & 30 minutes		D		S	1.83	0.37	2.20	(8.00%)
		Up to 2 hours & 45 minutes		D		S	2.00	0.40	2.40	(8.00%)
		Up to 3 hours		D		S	2.17	0.43	2.60	(7.00%)
		Up to 3 hours & 15 minutes		D		S	2.33	0.47	2.80	(7.00%)
		Up to 3 hours & 30 minutes		D		S	2.50	0.50	3.00	(6.00%)
		Up to 3 hours & 45 minutes		D		S	2.67	0.53	3.20	(6.00%)
		Up to 4 hours		D		S	2.83	0.57	3.40	(6.00%)
		Daily bay suspension inc events		D		S	8.33	1.67	10.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

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Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
	HDC operated long stay p&d car parks (up to 23 hours subject to site) under current legislation	Up to 2 hours	D	S	1.33	0.27	1.60	0.00%		
		Up to 2 hours & 15 minutes	D	S	1.42	0.28	1.70	0.00%		
		Up to 2 hours & 30 minutes	D	S	1.50	0.30	1.80	0.00%		
		Up to 2 hours & 45 minutes	D	S	1.58	0.32	1.90	0.00%		
		Up to 3 hours	D	S	1.67	0.33	2.00	0.00%		
		Up to 3 hours & 15 minutes	D	S	1.75	0.35	2.10	0.00%		
		Up to 3 hours & 30 minutes	D	S	1.83	0.37	2.20	0.00%		
		Up to 3 hours & 45 minutes	D	S	1.92	0.38	2.30	0.00%		
		Up to 4 hours	D	S	2.00	0.40	2.40	0.00%		
		Up to 10 hours	D	S	2.50	0.50	3.00	0.00%		
		Up to 23 hours	D	S	3.33	0.67	4.00	0.00%		
		Daily bay suspension inc events	D	S	8.33	1.67	10.00	0.00%		
	WAITING FOR JA DECISION ON PARKING INCREASES									
	HDC operated long stay p&d car parks (up to 23 hours subject to site) under Civil Parking Enforcment legislation	Up to 2 hours	D	S	1.33	0.27	1.60	(11.00%)		
		Up to 2 hours & 15 minutes	D	S	1.42	0.28	1.70	(11.00%)		
		Up to 2 hours & 30 minutes	D	S	1.50	0.30	1.80	(10.00%)		
		Up to 2 hours & 45 minutes	D	S	1.58	0.32	1.90	(10.00%)		
		Up to 3 hours	D	S	1.67	0.33	2.00	(9.00%)		
		Up to 3 hours & 15 minutes	D	S	1.75	0.35	2.10	(9.00%)		
		Up to 3 hours & 30 minutes	D	S	1.83	0.37	2.20	(8.00%)		
		Up to 3 hours & 45 minutes	D	S	1.92	0.38	2.30	(8.00%)		
		Up to 4 hours	D	S	2.00	0.40	2.40	(8.00%)		
		Up to 10 hours	D	S	2.50	0.50	3.00	0.00%		
		Up to 23 hours	D	S	3.33	0.67	4.00	0.00%		
		Daily bay suspension inc events	D	S	8.33	1.67	10.00	0.00%		

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Permit Charges	Huntingdon - Hinchingsbrooke Country Park	Up to 2 hr		D		S	0.83	0.17	1.00	0.00%
		2 hr to a maximum of 6 hr		D		S	1.67	0.33	2.00	0.00%
		Daily bay suspension inc events		D		S	8.33	1.67	10.00	0.00%
	Resident season ticket permit	6 months		D		S	129.17	25.83	155.00	0.00%
		12 months		D		S	250.00	50.00	300.00	0.00%
		Resident season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0.00%
		Resident season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0.00%
		Residents Historiccar park permits	12 months	D		S	83.33	16.67	100.00	0.00%
		Residents Historic car park permits (low emission discount)	12 months	D		S	41.67	8.33	50.00	0.00%
		Resident On-Street parking permit administration	per permit	D		5	8.33	1.67	10.00	0.00%
		Season ticket permit	6 months	D		S	129.17	25.83	155.00	0.00%
		Season ticket permit	12 months	D		S	250.00	50.00	300.00	0.00%
		HDC Permit	daily	D		S	2.50	0.50	3.00	0.00%
		Season ticket permit (Low emission discount)	6 months	D		S	64.58	12.92	77.50	0.00%
		Season ticket permit (Low emission discount)	12 months	D		S	125.00	25.00	150.00	0.00%
		Huntingdon - Hinchingsbrooke Country Park	6 months	D		S	25.00	5.00	30.00	0.00%
		Huntingdon - Hinchingsbrooke Country Park	12 months	D		S	41.67	8.33	50.00	0.00%
		Coach Permit	daily	D		S	12.50	2.50	15.00	0.00%
		Skip Permit	daily	D		S	33.33	6.67	40.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Countryside	Other Charges & Fees	Parking Excess & Penalty Charges (Off-Street)		D		N	60.00	0.00	60.00	0.00%
		Parking Excess & Penalty Charges (Off-Street) if paid within 14 days		D		N	40.00	0.00	40.00	0.00%
		Parking Excess & Penalty Charges (On-street)		D		N	40.00	0.00	40.00	0.00%
		Parking Excess & Penalty Charges (On-street) if paid within 14 days		D		N	20.00	0.00	20.00	0.00%
		Release Charge (barrier car park)	per release	D		S	166.67	33.33	200.00	0.00%
		Removal Charge	per removal	D		S	166.67	33.33	200.00	0.00%
		Storage charge	per day	D		S	33.33	6.67	40.00	0.00%
		HDC operated car park bay suspension inc events	per bay per day	D		S	8.33	1.67	10.00	0.00%
		Administration (relating to events)	staff cost (recharged hourly - max hourly cost listed)	D		S	30.00	6.00	36.00	0.00%
		Administration (amend permit/refund/reprint)	per change	D		S	8.33	1.67	10.00	0.00%
		Charging per kWh based on supplier cost	per unit used	D		S	0.53	0.11	0.64	0.00%
Countryside	Room Hire	Visitor Centre Conference Space	full day	D		S	310.00	62.00	372.00	15.00%
		Visitor Centre Conference Space	half day	D		S	206.67	41.33	248.00	15.00%
		Visitor Centre Weekend Party Hire	per hour	D		S	50.00	10.00	60.00	New Charge
		Tea & Coffee	whole day per person	D		S	5.50	1.10	6.60	15.00%
		Tea & Coffee	half day per person	D		S	4.25	0.85	5.10	21.00%
		Special Request Buffets Costed on Request	not available							
Countryside	Paxton Pits VC	Ranger Present	per hour	D		E	25.00	0.00	25.00	0.00%
		No Ranger Present	per hour	D		E	16.00	0.00	16.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Rangers price list		Evening activities	per hour	D		N	55.00	0.00	55.00	22.00%
		Guided walk for groups	per hour (Plus travel expenses)	D		N	55.00	0.00	55.00	22.00%
		Special Needs Groups up to 10		D		N	55.00	0.00	55.00	0.00%
		Corporate Work Parties	no charge for EA NE (govt bodies)	D		S	0.00	0.00	0.00	0.00%
		Corporate Work Parties Commercial Business	per day <b>negotiable</b>	D	Apr-25	S	250.00	50.00	300.00	150.00%
		Corporate Away Day with Activities and Refreshments	per person varies depending on activites	D	Apr-25	S	37.50	7.50	45.00	0.00%
		Nature Discovery Backpacks	Per hire	D		S	5.00	1.00	6.00	New Charge
		Pond dipping Equipment	Per hire	D		S	2.50	0.50	3.00	New Charge
	HCP Mainly	camping - groups such as scouts d of e etc. with insurance only	per person	D	Apr-25	S	2.50	0.50	3.00	0.00%
	HCP Mainly	craft fairs / event pitch	per table / 3 x 3 pitch	D		S	25.00	5.00	30.00	50.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Paxton Pits		celebratory trees	planting only	D		S	600.00	120.00	720.00	20.00%
		celebratory woods	planting only	D		S	300.00	60.00	360.00	20.00%
		memorial benches HCP	sourcing, installation and maintenance- From £800 depending on the material selected	D		S	800.00	160.00	960.00	220.00%
				D	Yr 17/18	S	0.00	0.00	0.00	#DIV/0!
				D	Yr 18/19	S	0.00	0.00	0.00	#DIV/0!
	Mooring (Between 8m -20m)	per ft boat		D	Yr19/20	S	19.80	3.96	23.76	0.00%
				D	YR 20/21	S	21.80	4.36	26.16	0.00%
				D	YR 21/22	S	23.80	4.76	28.56	0.00%
				D	YR 22/23	S	25.80	5.16	30.96	0.00%
				D	YR 23/24	S	28.00	5.60	33.60	0.00%
		License Fee		D		S	165.00	33.00	198.00	
	Regular Activity Use / SLA	All Open Spaces	Regular Activities Per Month	D		S	100.00	20.00	120.00	
	Subject Access Request	Request for CCTV footage relating directly to the person making the request	per request							
	Third Party Request	Request for CCTV footage relating to insurance claims etc. relating to third party data minimum charge	per request	D		S	120.00	24.00	144.00	0.00%



Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Facilities										
Page 41	Civic Suite hire	Monday - Friday	Combined room (8am-6pm) per day	D	Apr-25	S	349.55	69.91	419.46	0.00%
			per hour	D	Apr-25	S	75.26	15.05	90.31	0.00%
			Half room(8am-6pm) per day	D	Apr-25	S	199.71	39.94	239.65	0.00%
			per hour	D	Apr-25	S	51.20	10.24	61.44	0.00%
			Combined room after 6pm per hour	D	Apr-25	S	109.27	21.85	131.12	0.00%
			Half room after 6pm per hour	D	Apr-25	S	72.79	14.56	87.35	0.00%
		Weekends	Combined room (8am-6pm) per day	D	Apr-25	S	559.28	111.86	671.14	0.00%
			per hour	D	Apr-25	S	120.41	24.08	144.49	0.00%
			Half room (8am - 6pm) per day	D	Apr-25	S	319.53	63.91	383.44	0.00%
			per hour	D	Apr-25	S	81.92	16.38	98.30	0.00%
			Combined room after 6pm per hour	D	Apr-25	S	218.54	43.71	262.25	0.00%
			Half room after 6pm per hour	D	Apr-25	S	145.58	29.12	174.70	0.00%
	Pathfinder House Hire Coningsby & Bourn	Monday - Friday	Combined room (8am-6pm) per day	D	Apr-25	S	283.91	56.78	340.69	0.00%
			per hour	D	Apr-25	S	57.91	11.58	69.49	0.00%
			Half room(8am-6pm) per day	D	Apr-25	S	195.80	39.16	234.96	0.00%
			per hour	D	Apr-25	S	39.98	8.00	47.98	0.00%
			Combined room after 6pm per hour	D	Apr-25	S	83.96	16.79	100.75	0.00%
			Half room after 6pm per hour	D	Apr-25	S	57.97	11.59	69.56	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT * 	Net charge	VAT	Total Charge	% Change from 2025/26	
							£	£	£	%	
		Weekends	Combined room (8am-6pm) per day	D	Apr-25	S	454.25	90.85	545.10	0.00%	
			per hour	D	Apr-25	S	92.65	18.53	111.18	0.00%	
			Half room (8am - 6pm) per day	D	Apr-25	S	313.28	62.66	375.94	0.00%	
			per hour	D	Apr-25	S	63.96	12.79	76.75	0.00%	
			Combined room after 6pm per hour	D	Apr-25	S	115.82	23.16	138.98	0.00%	
			Half room after 6pm per hour	D	Apr-25	S	79.96	15.99	95.95	0.00%	
	Caravan site licences										
	Page 42	No charge									
		Relevant Protected Sites	Licence Application	4 - 15 pitches	D	Apr-23	N	385.24	0.00	385.24	5.00%
				16 - 39 pitches	D	Apr-23	N	477.12	0.00	477.12	5.00%
				40 - 75 pitches	D	Apr-23	N	580.75	0.00	580.75	15.00%
				76 - 123 pitches	D	Apr-23	N	696.00	0.00	696.00	20.00%
Over 124 pitches				D	Apr-23	N	755.28	0.00	755.28	20.00%	
		Annual Licence Fee	4 - 15 pitches	D	Apr-23	N	248.98	0.00	248.98	15.00%	
			16 - 39 pitches	D	Apr-23	N	312.40	0.00	312.40	15.00%	
			40 - 75 pitches	D	Apr-23	N	359.95	0.00	359.95	15.00%	
			76 - 123 pitches	D	Apr-23	N	421.94	0.00	421.94	15.00%	
			Over 124 pitches	D	Apr-23	N	485.13	0.00	485.13	15.00%	

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 43		Licence Transfer	4 - 15 pitches	D	Apr-23	N	157.08	0.00	157.08	40.00%
			16 - 39 pitches	D	Apr-23	N	157.08	0.00	157.08	40.00%
			40 - 75 pitches	D	Apr-23	N	157.08	0.00	157.08	40.00%
			76 - 123 pitches	D	Apr-23	N	157.08	0.00	157.08	40.00%
			Over 124 pitches	D	Apr-23	N	157.08	0.00	157.08	40.00%
		Licence Variation	4 - 15 pitches	D	Apr-23	N	292.75	0.00	292.75	30.00%
			16 - 39 pitches	D	Apr-23	N	292.75	0.00	292.75	30.00%
			40 - 75 pitches	D	Apr-23	N	292.75	0.00	292.75	30.00%
			76 - 123 pitches	D	Apr-23	N	292.75	0.00	292.75	30.00%
			Over 124 pitches	D	Apr-23	N	292.75	0.00	292.75	30.00%
	Deposit of site rules	Charge for depositing site rules	4 - 15 pitches	D		N	78.54	0.00	78.54	40.00%
			16 - 39 pitches	D		N	78.54	0.00	78.54	40.00%
			40 - 75 pitches	D		N	78.54	0.00	78.54	40.00%
			76 - 123 pitches	D		N	78.54	0.00	78.54	40.00%
			Over 124 pitches	D		N	78.54	0.00	78.54	40.00%
Cooling Towers and Evaporative Condensers										
	Registrations	No charge	S							

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Environmental Permits										
Fees as defined in the Local Authority Permits for Part A(2) Installations and Small Waste Incineration Plant (Fees and Charges) (England) Scheme 2017; and the Local Authority Permits for part B Installations and Mobile Plant and Solvent Emission Activities (Fees and Charges) (England) Scheme 2017. In the case of error, the statutory scheme issued by the Department for Environment Food and Rural Affairs (Defra) will take precedence										
Application Fee	Part A2	Application		S		N	3,363.00	0.00	3,363.00	0.00%
		Additional fee for operating without a permit		S		N	1,188.00	0.00	1,188.00	0.00%
		Surrender/ partial transfer		S		N	698.00	0.00	698.00	0.00%
		Transfer		S		N	235.00	0.00	235.00	0.00%
		Substantial variation		S		N	1,368.00	0.00	1,368.00	0.00%
	Part B	Reimbursement of the advertising costs incurred in informing public consultees, recharged in full								
		Application		S		N	1,650.00	0.00	1,650.00	0.00%
		Additional fee for operating without a permit		S		N	1,188.00	0.00	1,188.00	0.00%
		Surrender/ partial surrender		S						
		Transfer		S		N	169.00	0.00	169.00	0.00%
		Partial Transfer		S		N	497.00	0.00	497.00	0.00%
		Substantial variation		S		N	1,050.00	0.00	1,050.00	0.00%
	Reduced fee (except vehicle refinishers)	Application		S		N	155.00	0.00	155.00	0.00%
		Additional fee for operating without a permit		S		N	71.00	0.00	71.00	0.00%
		Substantial variation		S		N	102.00	0.00	102.00	0.00%
		Partial Transfer		S		N	47.00	0.00	47.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
	Vehicle refinishers	Application		S		N	362.00	0.00	362.00	0.00%
		Additional fee for operating without a permit		S		N	71.00	0.00	71.00	0.00%
		Substantial variation		S		N	102.00	0.00	102.00	0.00%
		Partial Transfer		S		N	47.00	0.00	47.00	0.00%
	Petrol vapour recovery stages 1&2 combined	Application		S		N	257.00	0.00	257.00	0.00%
		Additional fee for operating without a permit		S		N	71.00	0.00	71.00	0.00%
		Substantial variation		S		N	102.00	0.00	102.00	0.00%
		Partial Transfer		S		N	47.00	0.00	47.00	0.00%
	Mobile crushing and screening plant	Application		S		N	1,650.00	0.00	1,650.00	0.00%
		Additional fee for operating without a permit		S		N	1,188.00	0.00	1,188.00	0.00%
		Substantial variation		S		N	1,050.00	0.00	1,050.00	0.00%
		Transfer		S		N	169.00	0.00	169.00	0.00%
		Partial Transfer		S		N	497.00	0.00	497.00	0.00%
	Mobile crushing and screening plant 3rd to 7th applications	Application		S		N	985.00	0.00	985.00	0.00%
		Additional fee for operating without a permit		S		N	1,188.00	0.00	1,188.00	0.00%
		Substantial variation		S		N	1,050.00	0.00	1,050.00	0.00%
		Transfer		S		N	169.00	0.00	169.00	0.00%
		Partial Transfer		S		N	497.00	0.00	497.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
		Mobile crushing and screening plant 8th and subsequent applications	Application	S		N	498.00	0.00	498.00	0.00%
			Additional fee for operating without a permit	S		N	1,188.00	0.00	1,188.00	0.00%
			Substantial variation	S		N	1,050.00	0.00	1,050.00	0.00%
			Transfer	S		N	169.00	0.00	169.00	0.00%
			Partial Transfer	S		N	497.00	0.00	497.00	0.00%
		Where an application for any of the above is for a combined Part B and waste application there is an extra charge in addition to the above charges		S		N	279.00	0.00	279.00	0.00%
	Annual subsistence fees	Part A2	Low Risk	S		N	1,343.00	0.00	1,343.00	0.00%
			Medium Risk	S		N	1,507.00	0.00	1,507.00	0.00%
			High Risk	S		N	2,230.00	0.00	2,230.00	0.00%
			Additional Fee for payment by installments	S		N	38.00	0.00	38.00	0.00%
			Late payment charge	S		N	52.00	0.00	52.00	0.00%
			Operation with EC reporting requirement	S		N	103.00	0.00	103.00	0.00%
		Part B	Low Risk	S		N	772.00	0.00	772.00	0.00%
			Including waste (Reg 33) add	S		N	104.00	0.00	104.00	0.00%
			Medium Risk	S		N	1,161.00	0.00	1,161.00	0.00%
			Including waste (Reg 33) add	S		N	156.00	0.00	156.00	0.00%
			High Risk	S		N	1,747.00	0.00	1,747.00	0.00%
			Including waste (Reg 33) add	S		N	207.00	0.00	207.00	0.00%
		Reduced fee (except vehicle refinishers)	Low Risk	S		N	79.00	0.00	79.00	0.00%
			Medium Risk	S		N	158.00	0.00	158.00	0.00%
			High Risk	S		N	237.00	0.00	237.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 47	Vehicle refinishers	Low Risk		S		N	228.00	0.00	228.00	0.00%
		Medium Risk		S		N	365.00	0.00	365.00	0.00%
		High Risk		S		N	548.00	0.00	548.00	0.00%
	Petrol vapour recovery stages 1 &2 combined	Low Risk		S		N	113.00	0.00	113.00	0.00%
		Medium Risk		S		N	226.00	0.00	226.00	0.00%
		High Risk		S		N	341.00	0.00	341.00	0.00%
	Mobile crushing and screening plant	Low Risk		S		N	626.00	0.00	626.00	0.00%
		Medium Risk		S		N	1,034.00	0.00	1,034.00	0.00%
		High Risk		S		N	1,551.00	0.00	1,551.00	0.00%
	Mobile crushing and screening plant 3rd to 7th applications	Low Risk		S		N	385.00	0.00	385.00	0.00%
		Medium Risk		S		N	617.00	0.00	617.00	0.00%
		High Risk		S		N	924.00	0.00	924.00	0.00%
	Mobile crushing and screening plant 8th and subsequent applications	Low Risk		S		N	198.00	0.00	198.00	0.00%
		Medium Risk		S		N	314.00	0.00	314.00	0.00%
		High Risk		S		N	473.00	0.00	473.00	0.00%
	Late payment			S		N	52.00	0.00	52.00	0.00%
	Additional Fee for payment by installments			S		N	38.00	0.00	38.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Food Hygiene & Safety										
	Food Premises Approvals	Cost of approval	No charge	S						
	FHRS Rescore Visits	Cost of Visit		D		S	195.00	39.00	234.00	30.00%
	Health Certificate			D	Apr-23	N	120.00	0.00	120.00	20.00%
	Amendment to original Health Certificate per amendment			D	Apr-23	N	65.00	0.00	65.00	30.00%
	Wet signed hard copy of Health Certificate			D	Apr-23	N	150.00	0.00	150.00	20.00%
	Food examination certificate		Small & simple	D	Apr-23	S	170.00	34.00	204.00	3.00%
			Larger & more complex per hour (min £198)	D		S	75.00	15.00	90.00	25.00%
	Food hygiene courses		Level 2	D		E	65.00	0.00	65.00	8.00%
			Level 3	D		E	300.00	0.00	300.00	0.00%
			CD	D		S	55.00	11.00	66.00	17.00%
Housing										
	Houses in Multiple Occupation	Initial licence		D	Apr-23	N	705.00	0.00	705.00	17.00%
		Licence Variation	Small & simple No inspection required	D	Apr-23	N	75.00	0.00	75.00	12.00%
		Licence Variation	Larger and more complex inspection required	D	Apr-23	N	225.00	0.00	145.92	0.00%
		Renewal of licence		D	Apr-23	N	375.00	0.00	375.00	70.00%
		Revocation of licence		D		N	185.00	0.00	185.00	68.00%
		Where a house in multiple occupation fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence at the rate of £97.00 per additional officer/visit in addition to any third party costs involved (e.g. gas engineer's fees)				N	165.00	0.00	165.00	55.00%
	Accommodation certificate	Issue		D	Apr-23	S	175.00	35.00	210.00	8.00%
Information Requests										
	Environmental Information Enquiry		Contaminated land - site specific	D	Apr-23	N	195.00	0.00	195.00	4.00%
			Simple request	D	Apr-23	N	65.00	0.00	65.00	21.00%
Public Health Funerals										
		Administration charge associated with the organisation of a Public Health Funeral		D	Apr-23	N	550.00	0.00	550.00	10.00%



Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Pest control										
	Wasps nests	Treatment charge	First nest			S	68.00	13.60	81.60	6.00%
			Subsequent nests treated at the same visit			S	18.90	3.78	22.68	15.00%
	Rats and mice	Treatment charge	First call and maximum of two re-visits to replenish bait			S	83.00	16.60	99.60	1.00%
			First visit			S	70.00	14.00	84.00	2.00%
	Ants, booklice, carpet beetles, fleas, larder beetles and other insects	Treatment charge	Second visit			S	38.00	7.60	45.60	12.00%
			Call out charge or missed appointment			S	38.00	7.60	45.60	24.00%
	Invoicing charge					S	15.00	3.00	18.00	17.00%
	Rat Boxes		Per treatment			S	7.50	1.50	9.00	22.00%
	Mouse Boxes		Per treatment			S	1.75	0.35	2.10	70.00%
	Difenacoum		Per Kilo			S	2.65	0.53	3.18	8.00%
	Rat bait per tray		Per treatment			S	0.70	0.14	0.84	14.00%
	Rat bait per box		Per treatment			S	1.45	0.29	1.74	18.00%
	Rat bait per pipe		Per treatment			S	1.45	0.29	1.74	18.00%
	Brodificoum		Per Kilo			S	6.98	1.40	8.38	8.00%
	Mouse bait per tray		Per treatment			S	1.45	0.29	1.74	18.00%
	Mouse bait per box		Per treatment			S	1.45	0.29	1.74	18.00%
	Brodificum wax blocks 20gm					S	0.60	0.12	0.72	57.00%
	Hourly rate					S	52.50	10.50	63.00	14.00%
	Invoicing charge					S	15.00	3.00	18.00	40.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Stray dogs		Statutory Charge	per dog	S		N	25.00	0.00	25.00	0.00%
		Dog warden Service charge	per dog	D	Apr-24	S	79.17	15.83	95.00	13.00%
		Dog returned directly to owner without kennelling, plus statutory fine	per dog	S / D	Apr-24	S	104.17	20.83	125.00	10.00%
		Stray dogs claimed by owner from kennels without incurring overnight kennelling charge	per dog per period before 4:00pm	S / D	Apr-24	S	95.00	19.00	114.00	0.00%
Kennelling Charge Overnight		Statutory Charge Day of Arrival	per dog	S		N	25.00	0.00	25.00	0.00%
		Dog warden Service charge Day of Arrival	per dog	D	Apr-24	N	70.00	0.00	70.00	0.00%
		Kennelling overnight charge	per dog	S / D	Apr-24	N	100.00	0.00	100.00	186.00%
		Second day including previous night's kennelling	per dog	S / D	Apr-24	N	130.00	0.00	130.00	86.00%
		Third day including previous night's kennelling	per dog	S / D	Apr-24	N	160.00	0.00	160.00	52.00%
		Fourth day including previous night's kennelling	per dog	S / D	Apr-24	N	215.00	0.00	215.00	54.00%
		Fifth day including previous night's kennelling	per dog	S / D	Apr-24	N	245.00	0.00	245.00	40.00%
		Sixth day including previous night's kennelling	per dog	S / D	Apr-24	N	275.00	0.00	275.00	31.00%
		Seventh day including previous night's kennelling	per dog	S / D	Apr-24	N	305.00	0.00	305.00	24.00%
		Kennelling overnight charge from 8th Night Owner has lost legal right to claim the dog								

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Licensing										
Fees associated with the Gambling Act 2005 are determined in accordance with The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007. In the case of error, the Regulations, or any update thereto will take precedence										
Page 51	Gambling Act 2005	Betting Premises (Track)	Application	S		N	2,500.00	0.00	2,500.00	0.00%
			Annual Fee (First Year)	S		N	750.00	0.00	750.00	0.00%
			Annual Fee	S		N	1,000.00	0.00	1,000.00	0.00%
			Variation	S		N	1,250.00	0.00	1,250.00	0.00%
			Transfer	S		N	950.00	0.00	950.00	0.00%
			Re-Intstatement	S		N	950.00	0.00	950.00	0.00%
			Provisional Statement	S		N	2,500.00	0.00	2,500.00	0.00%
		Betting Premises (Other)	Application	S		N	3,000.00	0.00	3,000.00	0.00%
			Annual Fee (First Year)	S		N	450.00	0.00	450.00	0.00%
			Annual Fee	S		N	600.00	0.00	600.00	0.00%
			Variation	S		N	1,500.00	0.00	1,500.00	0.00%
			Transfer	S		N	1,200.00	0.00	1,200.00	0.00%
			Re-Intstatement	S		N	1,200.00	0.00	1,200.00	0.00%
			Provisional Statement	S		N	3,000.00	0.00	3,000.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
	Family Entertainment Centre (FEC)	Application		S		N	2,000.00	0.00	2,000.00	0.00%
		Annual Fee (First Year)		S		N	565.00	0.00	565.00	0.00%
		Annual Fee		S		N	750.00	0.00	750.00	0.00%
		Variation		S		N	1,000.00	0.00	1,000.00	0.00%
		Transfer		S		N	950.00	0.00	950.00	0.00%
		Re-Intstatement		S		N	950.00	0.00	950.00	0.00%
		Provisional Statement		S		N	2,000.00	0.00	2,000.00	0.00%
	Adult Gaming Centre	Application		S		N	2,000.00	0.00	2,000.00	0.00%
		Annual Fee (First Year)		S		N	750.00	0.00	750.00	0.00%
		Annual Fee		S		N	1,000.00	0.00	1,000.00	0.00%
		Variation		S		N	1,000.00	0.00	1,000.00	0.00%
		Transfer		S		N	1,200.00	0.00	1,200.00	0.00%
		Re-Intstatement		S		N	1,200.00	0.00	1,200.00	0.00%
		Provisional Statement		S		N	2,000.00	0.00	2,000.00	0.00%
	Bingo	Application		S		N	3,500.00	0.00	3,500.00	0.00%
		Annual Fee (First Year)		S		N	750.00	0.00	750.00	0.00%
		Annual Fee		S		N	1,000.00	0.00	1,000.00	0.00%
		Variation		S		N	1,750.00	0.00	1,750.00	0.00%
		Transfer		S		N	1,200.00	0.00	1,200.00	0.00%
		Re-Intstatement		S		N	1,200.00	0.00	1,200.00	0.00%
		Provisional Statement		S		N	3,500.00	0.00	3,500.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 53	Small Casino	Application		S		N	8,000.00	0.00	8,000.00	0.00%
		Annual Fee (First Year)		S		N	3,750.00	0.00	3,750.00	0.00%
		Annual Fee		S		N	5,000.00	0.00	5,000.00	0.00%
		Variation		S		N	4,000.00	0.00	4,000.00	0.00%
		Transfer		S		N	1,800.00	0.00	1,800.00	0.00%
		Re-Intstatement		S		N	1,800.00	0.00	1,800.00	0.00%
		Provisional Statement		S		N	8,000.00	0.00	8,000.00	0.00%
	Large Casino	Application		S		N	10,000.00	0.00	10,000.00	0.00%
		Annual Fee (First Year)		S		N	7,500.00	0.00	7,500.00	0.00%
		Annual Fee		S		N	10,000.00	0.00	10,000.00	0.00%
		Variation		S		N	5,000.00	0.00	5,000.00	0.00%
		Transfer		S		N	2,150.00	0.00	2,150.00	0.00%
		Re-Intstatement		S		N	2,150.00	0.00	2,150.00	0.00%
		Provisional Statement		S		N	10,000.00	0.00	10,000.00	0.00%
	Regional Casino	Application		S		N	15,000.00	0.00	15,000.00	0.00%
		Annual Fee (First Year)		S		N	11,250.00	0.00	11,250.00	0.00%
		Annual Fee		S		N	15,000.00	0.00	15,000.00	0.00%
		Variation		S		N	7,500.00	0.00	7,500.00	0.00%
		Transfer		S		N	6,500.00	0.00	6,500.00	0.00%
		Re-Intstatement		S		N	6,500.00	0.00	6,500.00	0.00%
		Provisional Statement		S		N	15,000.00	0.00	15,000.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Gambling Act 2005 - Permits & Lotteries		Change Of Circumstance Fee For All Premises Licences		S		N	50.00	0.00	50.00	0.00%
		Copy Of Licence		S		N	25.00	0.00	25.00	0.00%
		Temporary Use Notice (TUN)		S		N	500.00	0.00	500.00	0.00%
		Unlicensed FEC Gaming Machine Permit - 10 Years	Application Fee	S		N	300.00	0.00	300.00	0.00%
			Renewal	S		N	300.00	0.00	300.00	0.00%
			Change Of Name	S		N	25.00	0.00	25.00	0.00%
		Club Gaming Permit (Holder Of Club Premises Certificate) - 10 Years	Application	S		N	200.00	0.00	200.00	0.00%
			Renewal	S		N	100.00	0.00	100.00	0.00%
			Annual Fee (First Year)	S		N	50.00	0.00	50.00	0.00%
			Annual Fee	S		N	50.00	0.00	50.00	0.00%
			Variation	S		N	100.00	0.00	100.00	0.00%
		Club Gaming Permit (Other Cases) - 10 Years	Application	S		N	200.00	0.00	200.00	0.00%
			Renewal	S		N	200.00	0.00	200.00	0.00%
			Annual Fee (First Year)	S		N	50.00	0.00	50.00	0.00%
			Annual Fee	S		N	50.00	0.00	50.00	0.00%
			Variation	S		N	100.00	0.00	100.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 55		Club Machine Permit (Holder Of Club Premises Certificate) - 10 Years	Application	S		N	200.00	0.00	200.00	0.00%
			Renewal	S		N	100.00	0.00	100.00	0.00%
			Annual Fee (First Year)	S		N	50.00	0.00	50.00	0.00%
			Annual Fee	S		N	50.00	0.00	50.00	0.00%
			Variation	S		N	100.00	0.00	100.00	0.00%
		Club Machine Permit (Other Cases) - 10 Years	Application	S		N	200.00	0.00	200.00	0.00%
			Renewal	S		N	200.00	0.00	200.00	0.00%
			Annual Fee (First Year)	S		N	50.00	0.00	50.00	0.00%
			Annual Fee	S		N	50.00	0.00	50.00	0.00%
			Variation	S		N	100.00	0.00	100.00	0.00%
		Alcohol Licensed Premises (For Existing S34 Permit Holders) - Indefinite	Application	S		N	100.00	0.00	100.00	0.00%
			Annual Fee (First Year)	S		N	50.00	0.00	50.00	0.00%
			Annual Fee	S		N	50.00	0.00	50.00	0.00%
			Variation	S		N	100.00	0.00	100.00	0.00%
			Transfer	S		N	25.00	0.00	25.00	0.00%
		Alcohol Licensed Premises (Other Cases) - Indefinite	Application	S		N	150.00	0.00	150.00	0.00%
			Annual Fee (First Year)	S		N	50.00	0.00	50.00	0.00%
			Annual Fee	S		N	50.00	0.00	50.00	0.00%
			Variation	S		N	100.00	0.00	100.00	0.00%
			Transfer	S		N	25.00	0.00	25.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
		Alcohol Licensed Premises (2 Machines Only) - Indefinite	Application	S		N	50.00	0.00	50.00	0.00%
		Prize Gaming Permit - 10 Years	Application	S		N	300.00	0.00	300.00	0.00%
			Renewal	S		N	300.00	0.00	300.00	0.00%
			Change Of Name	S		N	25.00	0.00	25.00	0.00%
		Small Society Lotteries - Indefinite	Application	S		N	40.00	0.00	40.00	0.00%
			Annual Fee	S		N	20.00	0.00	20.00	0.00%
		Copy Of Permit		S		N	15.00	0.00	15.00	0.00%
		Fees associated with the Licensing Act 2003 are determined in accordance with The Licensing Act 2003 (Fees) Regulations 2005. In the case of error, the Regulations, or any update thereto will take precedence								
		Licensing Act 2003	Pre Application advice	Per hour	D	N	45.00	0.00	45.00	
			Club Premises - Change of relevant registered address of club		S	N	10.50	0.00	10.50	0.00%
			Club Premises - Notification of change of name or alteration of club rules		S	N	10.50	0.00	10.50	0.00%
			Club Premises - Theft, loss etc. of club certificate		S	N	10.50	0.00	10.50	0.00%
			Application for a provisional statement where premises being built		S	N	315.00	0.00	315.00	0.00%
			Duty to notify change of name or address		S	N	10.50	0.00	10.50	0.00%
			Interim authority notice following death etc. of licence holder		S	N	23.00	0.00	23.00	0.00%
			Minor Variation		S	N	89.00	0.00	89.00	0.00%
			Notification of change of name or address		S	N	10.50	0.00	10.50	0.00%
			Removal of DPS Community Premises		S	N	23.00	0.00	23.00	0.00%
			Right of freeholder etc. to be notified of licensing matters		S	N	21.00	0.00	21.00	0.00%



## Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
		Personal Licences - Initial Application		S		N	37.00	0.00	37.00	0.00%
		Personal Licences - Renewal		S		N	0.00	0.00	0.00	0.00%
		Personal Licences - Theft, Loss etc.		S		N	10.50	0.00	10.50	0.00%
		Premises Licence - Application for Transfer		S		N	23.00	0.00	23.00	0.00%
		Premises Licence - Application to vary licence to specify individual as designated premises supervisor (DPS)		S		N	23.00	0.00	23.00	0.00%
		Premises Licence - Loss of Premises Summary		S		N	10.50	0.00	10.50	0.00%
		Premises Licence - Theft, loss etc.		S		N	10.50	0.00	10.50	0.00%
		Temporary Event Notices - Application		S		N	21.00	0.00	21.00	0.00%
		Temporary Event Notices - Theft, loss etc.		S		N	10.50	0.00	10.50	0.00%
		Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- new		S		N	2,000.00	0.00	2,000.00	0.00%
		Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-new		S		N	4,000.00	0.00	4,000.00	0.00%
		Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- new		S		N	8,000.00	0.00	8,000.00	0.00%
		Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - new		S		N	16,000.00	0.00	16,000.00	0.00%
		Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - new		S		N	24,000.00	0.00	24,000.00	0.00%
		Additional fee for large venues and events (5,000 - 9,999 attendance at any one time) - new		S		N	1,000.00	0.00	1,000.00	0.00%
		Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- new		S		N	32,000.00	0.00	32,000.00	0.00%
		Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - new		S		N	40,000.00	0.00	40,000.00	0.00%
		Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - new		S		N	48,000.00	0.00	48,000.00	0.00%
		Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - new		S		N	56,000.00	0.00	56,000.00	0.00%
		Additional fee for large venues and events (90,000 and over attendance at any one time) - new		S		N	64,000.00	0.00	64,000.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 58		Additional fee for large venues and events (5,000-9,999 attendance at any one time) - renewal		S		N	500.00	0.00	500.00	0.00%
		Additional fee for large venues and events (10,000 - 14,999 attendance at any one time)- renewal		S		N	1,000.00	0.00	1,000.00	0.00%
		Additional fee for large venues and events (15,000 - 19,999 attendance at any one time)-renewal		S		N	2,000.00	0.00	2,000.00	0.00%
		Additional fee for large venues and events (20,000 - 29,999 attendance at any one time)- renewal		S		N	4,000.00	0.00	4,000.00	0.00%
		Additional fee for large venues and events (30,000 - 39,999 attendance at any one time) - renewal		S		N	8,000.00	0.00	8,000.00	0.00%
		Additional fee for large venues and events (40,000 - 49,999 attendance at any one time) - renewal		S		N	12,000.00	0.00	12,000.00	0.00%
		Additional fee for large venues and events (50,000 - 59,999 attendance at any one time)- renewal		S		N	16,000.00	0.00	16,000.00	0.00%
		Additional fee for large venues and events (60,000 - 69,999 attendance at any one time) - renewal		S		N	20,000.00	0.00	20,000.00	0.00%
		Additional fee for large venues and events (70,000 - 79,999 attendance at any one time) - renewal		S		N	24,000.00	0.00	24,000.00	0.00%
		Additional fee for large venues and events (80,000 - 89,999 attendance at any one time) - renewal		S		N	28,000.00	0.00	28,000.00	0.00%
		Additional fee for large venues and events (90,000 and over attendance at any one time) - renewal		S		N	32,000.00	0.00	32,000.00	0.00%
		Premise - A (£0 - £4300) (initial issue)		S		N	100.00	0.00	100.00	0.00%
		Premise - A (£0 - £4300) (Annual fee)		S		N	70.00	0.00	70.00	0.00%
		Premise - B (£4301 - £33,000) (initial issue)		S		N	190.00	0.00	190.00	0.00%
		Premise - B (£4301 - £33,000) (Annual fee)		S		N	180.00	0.00	180.00	0.00%
		Premise - C (£33,001 - £87,000) (initial issue)		S		N	315.00	0.00	315.00	0.00%
		Premise - C (£33,001 - £87,000) (Annual fee)		S		N	295.00	0.00	295.00	0.00%
		Premise - D (£87,000 - £125,000) (initial issue)		S		N	450.00	0.00	450.00	0.00%
		Premise - D (£87,000 - £125,000) (Annual fee)		S		N	320.00	0.00	320.00	0.00%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (initial issue)		S		N	900.00	0.00	900.00	0.00%
		Premise - D (£87,000 - £125,000) and primary business is Alcohol sales (Annual fee)		S		N	640.00	0.00	640.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 59		Premise - E (£125,000 and above) (initial issue)		S		N	635.00	0.00	635.00	0.00%
		Premise - E (£125,000 and above) (Annual fee)		S		N	350.00	0.00	350.00	0.00%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (initial issue)		S		N	1,905.00	0.00	1,905.00	0.00%
		Premise - E (£125,000 and above) and primary business is Alcohol sales (Annual fee)		S		N	1,905.00	0.00	1,905.00	0.00%
	Miscellaneous Licences	Personal Registration - Electrolysis, Ear Piercing, Acupuncture or Tattooing		S	Apr-23	N	131.00	0.00	131.00	0.00%
	Miscellaneous Licences	Premises Registration		D	Apr-23	N	170.00	0.00	170.00	0.00%
		Registration Variation Fee		D	Apr-23	N	50.00	0.00	50.00	0.00%
	Sex Establishment licences	Sex Establishment - New		S		N	2,824.00	0.00	2,824.00	0.00%
		Sex Establishment - Annual Fee		S		N	2,824.00	0.00	2,824.00	0.00%
	Driving Licences	Initial Issue	3 Yearly Licence	S	Apr-25	N	238.00	0.00	238.00	4.00%
		Renewal	3 Yearly Licence	S	Apr-25	N	170.00	0.00	170.00	4.00%
		Knowledge & Competency test (dual Licence)		D	Apr-25	N	68.00	0.00	68.00	5.00%
		Knowledge & Competency test (Private Hire only)		D	Apr-25	N	57.00	0.00	57.00	4.00%
		Replacement badge / Licence		D	Apr-25	N	16.00	0.00	16.00	7.00%
		1 year Licence (where determined by delegation)		D	Apr-25	N	121.00	0.00	121.00	4.00%
	Vehicle Licences	Private Hire - Initial grant (*Incl signs)	1 Year	D	Apr-25	N	316.00	0.00	316.00	4.00%
		Pivate Hire - Renewal	1 Year	D	Apr-25	N	242.00	0.00	242.00	4.00%
		Hackney Carriage initial grant (*Incl sign)	1 Year	D	Apr-25	N	316.00	0.00	316.00	4.00%
		Hackney Carriage Renewal	1 Year	D	Apr-25	N	242.00	0.00	242.00	4.00%
		Insurance relacement vehicle	3 months	D		N	79.00	0.00	79.00	

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Private Hire Operator's Licences	Garage test Private Hire & HC Saloon	(Plates 1 - 45)	1 Year	D		N	45.50	0.00	45.50	0.00%
		Re-test	1 Year	D		N	45.50	0.00	45.50	0.00%
		Replacement of Brackets	1 Year	D		N	16.00	0.00	16.00	7.00%
		Replacement of plates	1 Year	D	Apr-25	N	26.00	0.00	26.00	4.00%
		Transfer of interest	1 Year	D	Apr-25	N	26.00	0.00	26.00	4.00%
		Door signs - magnetic Per pair		D	Apr-25	N	18.00	0.00	18.00	6.00%
		Door signs - permanent Per pair		D		N	16.00	0.00	16.00	7.00%
	Initial issue	5 Yearly Licence		D	Apr-25	N	582.00	0.00	582.00	4.00%
		Renewal	5 Yearly Licence	D	Apr-25	N	470.00	0.00	470.00	4.00%
		Renewal yearly Licence where permitted	1 Year	D	Apr-25	N	146.00	0.00	146.00	4.00%
		Change of name / address		D	Apr-25	N	16.00	0.00	16.00	7.00%
		Change of Company Director		D	Apr-25	N	16.00	0.00	16.00	7.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Animal Welfare										
Animal Boarding Establishments	Pre Application advice		Per hour	D		N	45.00	0.00	45.00	
	If a vet or qualified expert is required for this activity then this will be recharged to the applicant									
	0 - 5	Animals Application Fee	1 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	1 Year	D	Apr-25	N	146.00	0.00	146.00	10.00%
	6 - 25	Animals Application Fee	1 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	1 Year	D	Apr-25	N	227.00	0.00	227.00	10.00%
	26 - 50	Animals Application Fee	1 Year	D	Apr-25	N	199.00	0.00	199.00	10.00%
	26 - 50	Animals Licence Fee	1 Year	D	Apr-25	N	306.00	0.00	306.00	10.00%
	50+	Animals Application Fee	1 Year	D	Apr-25	N	228.00	0.00	228.00	10.00%
	50+	Animals Licence Fee	1 Year	D	Apr-25	N	360.00	0.00	360.00	10.00%
	0 - 5	Animals Application Fee	2 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	2 Year	D	Apr-25	N	213.00	0.00	213.00	10.00%
	6 - 25	Animals Application Fee	2 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	2 Year	D	Apr-25	N	253.00	0.00	253.00	10.00%
	26 - 50	Animals Application Fee	2 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	26 - 50	Animals Licence Fee	2 Year	D	Apr-25	N	319.00	0.00	319.00	10.00%
	50+	Animals Application Fee	2 Year	D	Apr-25	N	227.00	0.00	227.00	10.00%
	50+	Animals Licence Fee	2 Year	D	Apr-25	N	385.00	0.00	385.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT * Net charge	VAT	Total Charge	% Change from 2025/26		
Page 62							£	£	£	%	
	0 - 5	Animals	Application Fee	3 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals	Licence Fee	3 Year	D	Apr-25	N	253.00	0.00	253.00	10.00%
	6 - 25	Animals	Application Fee	3 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals	Licence Fee	3 Year	D	Apr-25	N	281.00	0.00	281.00	10.00%
	26 - 50	Animals	Application Fee	3 Year	D	Apr-25	N	199.00	0.00	199.00	10.00%
	26 - 50	Animals	Licence Fee	3 Year	D	Apr-25	N	345.00	0.00	345.00	10.00%
	50+	Animals	Application Fee	3 Year	D	Apr-25	N	227.00	0.00	227.00	10.00%
	50+	Animals	Licence Fee	3 Year	D	Apr-25	N	413.00	0.00	413.00	10.00%
	0 - 5	Animals		Licence Variation	D	Apr-25	N	174.00	0.00	174.00	10.00%
	6 - 25	Animals		Licence Variation	D	Apr-25	N	187.00	0.00	187.00	10.00%
	26 - 50	Animals		Licence Variation	D	Apr-25	N	199.00	0.00	199.00	10.00%
	50+	Animals		Licence Variation	D	Apr-25	N	227.00	0.00	227.00	10.00%
	0 - 5	Animals		Re - Inspect	D	Apr-25	N	109.00	0.00	109.00	10.00%
	6 - 25	Animals		Re - Inspect	D	Apr-25	N	134.00	0.00	134.00	10.00%
	26 - 50	Animals		Re - Inspect	D	Apr-25	N	160.00	0.00	160.00	10.00%
	50+	Animals		Re - Inspect	D	Apr-25	N	187.00	0.00	187.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Dog Breeding	The vet fees for new applications will be recharged to the applicant									
	0 - 5	Animals Application Fee	1 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	1 Year	D	Apr-25	N	147.00	0.00	147.00	10.00%
	6 - 25	Animals Application Fee	1 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	1 Year	D	Apr-25	N	227.00	0.00	227.00	10.00%
	25+	Animals Application Fee	1 Year	D	Apr-25	N	199.00	0.00	199.00	10.00%
	25+	Animals Licence Fee	1 Year	D	Apr-25	N	292.00	0.00	292.00	10.00%
	0 - 5	Animals Application Fee	2 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	2 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	6 - 25	Animals Application Fee	2 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	2 Year	D	Apr-25	N	254.00	0.00	254.00	10.00%
	25+	Animals Application Fee	2 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	25+	Animals Licence Fee	2 Year	D	Apr-25	N	319.00	0.00	319.00	10.00%
	0 - 5	Animals Application Fee	3 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	3 Year	D	Apr-25	N	227.00	0.00	227.00	10.00%
	6 - 25	Animals Application Fee	3 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	3 Year	D	Apr-25	N	279.00	0.00	279.00	10.00%
	25+	Animals Application Fee	3 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	25+	Animals Licence Fee	3 Year	D	Apr-25	N	333.00	0.00	333.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Selling animals as pets	0 - 5	Animals	Licence Variation	D	Apr-25	N	174.00	0.00	174.00	10.00%
	6 - 25	Animals	Licence Variation	D	Apr-25	N	187.00	0.00	187.00	10.00%
	25+	Animals	Licence Variation	D	Apr-25	N	200.00	0.00	200.00	10.00%
	0 - 5	Animals	Re - Inspect	D	Apr-25	N	109.00	0.00	109.00	10.00%
	6 - 25	Animals	Re - Inspect	D	Apr-25	N	138.00	0.00	138.00	10.00%
	25+	Animals	Re - Inspect	D	Apr-25	N	163.00	0.00	163.00	10.00%
	If a vet or qualified expert is required for this activity then this will be recharged to the applicant									
	Animals as pets Application Fee		1 Year	D	Apr-24	N	182.00	0.00	182.00	10.00%
	Animals as pets Licence Fee		1 Year	D	Apr-24	N	142.00	0.00	142.00	10.00%
	For each species of any Dangerous Wild Animal if applicable		1 Year	D	Apr-24	N	65.00	0.00	65.00	10.00%
	Animals as pets Application Fee		2 Year	D	Apr-24	N	182.00	0.00	182.00	10.00%
	Animals as pets Licence Fee		2 Year	D	Apr-24	N	142.00	0.00	142.00	10.00%
	For each species of any Dangerous Wild Animal if applicable		2 Year	D	Apr-24	N	65.00	0.00	65.00	10.00%
	Animals as pets Application Fee		3 Year	D	Apr-24	N	182.00	0.00	182.00	10.00%
	Animals as pets Licence Fee		3 Year	D	Apr-24	N	142.00	0.00	142.00	10.00%
	For each species of any Dangerous Wild Animal if applicable		3 Year	D	Apr-24	N	65.00	0.00	65.00	10.00%
	Animals as pets		Licence Variation	D	Apr-24	N	182.00	0.00	182.00	10.00%
	Animals as pets		Re - Inspect	D	Apr-24	N	106.00	0.00	106.00	10.00%



Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Hiring out Horses	The vet fees for new and renewed applications including yearly inspection will be recharged to the applicant									
	0 - 5	Animals Application Fee	1 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	1 Year	D	Apr-25	N	160.00	0.00	160.00	10.00%
	6 - 25	Animals Application Fee	1 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	1 Year	D	Apr-25	N	279.00	0.00	279.00	10.00%
	25+	Animals Application Fee	1 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	25+	Animals Licence Fee	1 Year	D	Apr-25	N	333.00	0.00	333.00	10.00%
	0 - 5	Animals Application Fee	2 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	2 Year	D	Apr-25	N	227.00	0.00	227.00	10.00%
	6 - 25	Animals Application Fee	2 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	2 Year	D	Apr-25	N	294.00	0.00	294.00	10.00%
	25+	Animals Application Fee	2 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	25+	Animals Licence Fee	2 Year	D	Apr-25	N	361.00	0.00	361.00	10.00%
	0 - 5	Animals Application Fee	3 Year	D	Apr-25	N	174.00	0.00	174.00	10.00%
	0 - 5	Animals Licence Fee	3 Year	D	Apr-25	N	279.00	0.00	279.00	10.00%
	6 - 25	Animals Application Fee	3 Year	D	Apr-25	N	187.00	0.00	187.00	10.00%
	6 - 25	Animals Licence Fee	3 Year	D	Apr-25	N	319.00	0.00	319.00	10.00%
	25+	Animals Application Fee	3 Year	D	Apr-25	N	200.00	0.00	200.00	10.00%
	25+	Animals Licence Fee	3 Year	D	Apr-25	N	400.00	0.00	400.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Page 66		0 - 5    Animals	Licence Variation	D	Apr-25	N	174.00	0.00	174.00	10.00%
		0 - 5    Animals	Re - Inspect	D	Apr-25	N	109.00	0.00	109.00	10.00%
		6 - 25    Animals	Licence Variation	D	Apr-25	N	187.00	0.00	187.00	10.00%
		6 - 25    Animals	Re - Inspect	D	Apr-25	N	134.00	0.00	134.00	10.00%
		25+    Animals	Licence Variation	D	Apr-25	N	200.00	0.00	200.00	10.00%
		25+    Animals	Re - Inspect	D	Apr-25	N	160.00	0.00	160.00	10.00%
	Exhibiting / Performing Animals	Any number of animals    Application Fee	3 Year	D	Apr-24	N	168.00	0.00	168.00	10.00%
		Any number of animals    Licence Fee	3 Year	D	Apr-24	N	182.00	0.00	182.00	10.00%
		Any number of animals	Licence Variation	D	Apr-24	N	155.00	0.00	155.00	10.00%
	Dangerous Wild Animals	1 Species Application Fee	2 Year	D	Apr-24	N	465.00	0.00	465.00	0.00%
		( Additional species on application ) per each species	2 Year	D	Apr-24	N	64.00	0.00	64.00	0.00%
		1 Species	Licence Variation	D	Apr-24	N	230.00	0.00	230.00	0.00%
		( Additional species on variation ) per each species	Licence Variation	D	Apr-24	N	64.00	0.00	64.00	0.00%
		Primate license only	3 Year	D		N	465.00	0.00	465.00	
		Primate plus DWA license	2 Year	D		N	529.00	0.00	529.00	

## Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Zoo licences		Administration fee	per application		Apr-23	N	54.18	0.00	54.18	0.00%
		Officer time	per application		Apr-23	N	45.00	0.00	45.00	
		Where a zoo licensed premise fails to meet the terms and conditions of the licence, additional charges may be levied at the time of renewal of the licence	per visit	D	Apr-23	N	49.00	0.00	49.00	0.00%
		Additional Fees from third parties, e.g. veterinary surgeon's fee, specialist advisor fee; recharged in full								
		Notice Of Intention			Apr-24	N	444.00	0.00	444.00	0.00%
		New Application Fee	4 Years (plus vet & inspector fees - charged separately)		Apr-24	N	1,434.00	0.00	1,434.00	0.00%
		Renewal Application	6 Years (plus vet & inspector fees - charged separately)		Apr-24	N	1,214.00	0.00	1,214.00	0.00%
		Special Inspection	plus vet & inspector fees - charged separately	D	Apr-24	N	660.00	0.00	660.00	0.00%
Street Trading		New applications Admin fee (non- refundable)		D		N	65.00	0.00	65.00	
		Change of trading unit admin fee (non- refundable)		D		N	30.00	0.00	30.00	
		Street Trading Consents - 1 Day		D	Apr-24	N	30.00	0.00	30.00	(55.00%)
		Street Trading Consents - 1 Month		D	Apr-24	N	210.00	0.00	210.00	(16.00%)
		Street Trading Consents - 6 Months		D	Apr-24	N	930.00	0.00	930.00	(32.00%)
		Street Trading Consents - Annual		D	Apr-24	N	1,550.00	0.00	1,550.00	(27.00%)
		Street Trading Consents - 10 day trial - new applicants only (no previous trade in area)		D	Apr-24	N	105.00	0.00	105.00	
Scrap dealers income		Site licence	Every 3 years	D	Apr-24	N	528.00	0.00	528.00	10.00%
		Mobile collector	Every 3 years	D	Apr-24	N	363.00	0.00	363.00	10.00%
		Collectors licence with existing licence with another LA		D	Apr-24	N	318.00	0.00	318.00	10.00%
		Variation of licence (person)		D	Apr-24	N	133.00	0.00	133.00	10.00%

Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2025/26
							£	£	£	%
Land Charges - Questions 16, 21 & 22 are set by County, but have not been approved yet.										
Land Charges	Basic search fee			S / D	Apr-25	N	133.00	0.00	154.50	0.00%
				S / D	Apr-25	N	175.50	0.00	205.50	0.00%
	LLC1	Several parcels of land		D		N	25.50	0.00	25.50	0.00%
		plus each additional parcel of land		D		N	7.00	0.00	7.00	0.00%
	Residential CON 29R	One parcel of land		D	Apr-25	S	107.50	21.50	129.00	0.00%
		Several parcels of land - each additional parcel		D		S	28.00	5.60	33.60	0.00%
	Commercial CON 29R	One parcel of land		D	Apr-25	S	150.00	30.00	180.00	0.00%
		Several parcels of land - each additional parcel		D		S	57.80	11.56	69.36	0.00%
	CON 29O				Apr-25	S	6.45	1.29	7.74	0.00%
		Question 8		D		S	15.00	3.00	18.00	0.00%
		Question 16 (County)		D	Apr-25	S	19.00	3.80	22.80	0.00%
		Question 21 (County)		D	Apr-25	S	19.00	3.80	22.80	0.00%
	Solicitors own enquiry	Each		D		S	12.75	2.55	15.30	0.00%
		Copies of Section 106 Town & Country Planning Act 1990 documents or similar	Per document	D		N	10.00	0.00	10.00	0.00%
		Admin Fee (only applicable to individual CON29 data questions)		D		S	4.50	0.90	5.40	0.00%
		Plan Check Request Fee		D		S	12.50	2.50	15.00	0.00%



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# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
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£

%

## Leisure & Health

### SWIMMING

<b>CASUAL</b>	
Swim Session (under 3's)	0.00
Swim Session (3 to 15 years)	3.60
Swim Session (16 to 59 years)	5.60
Aqua Classes (Aquafit / Aqua Natal)	7.00
<b>Family Swim Pass (2 adults and 3 children)</b>	17.00
<b>Swim Session (Nonmem adult)</b>	7.00

0.00%

3.00%

4.00%

4.00%

3.00%

4.00%

<b>SWIM MEMBERSHIPS</b>	
Monthly Aqua Membership (Student)	18.75
Monthly Aqua Membership (16+ and 60+ years)	30.50
Monthly Aqua Membership Business (16+ and 60+ years)	27.50
Annual Aqua Membership (16+ and 60+ years)	302.00
Annual Aqua Membership Business (16+ years)	275.00
30 day swim pass	37.50
Lifeguard	23.25

4.00%

6.00%

6.00%

3.00%

4.00%

2.00%

5.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
Page 72	<b>JUNIOR &amp; BABY SWIMMING LESSONS</b>			
	30 minutes - Monthly Direct Debit	34.80		5.00%
	45 minutes - Monthly Direct Debit	48.70		5.00%
	60 minutes - Monthly Direct Debit	63.50		5.00%
	30 minutes - 15 Week Block Cash	8.25		(7.00%)
	45 minutes - 15 Week Block Cash	11.90		2.00%
	60 minutes - 15 Week Block Cash	16.40		4.00%
	30 min crash course	8.25		4.00%
	45 min crash course	11.90		2.00%
	360 min crash course	16.40		4.00%
	<b>ADULT SWIM LESSONS</b>			
	60 minutes - Pay As You Go	15.25		5.00%
	30 minutes - Block (per lesson)	7.30		6.00%
	45 minutes - Block (per lesson)	11.75		18.00%
	60 minutes - Block (per lesson)	13.25		4.00%
	<b>PRIVATE LESSONS</b>			
	1 to 1 Private Lesson (30 minutes)	25.25		6.00%
	2 to 1 Private Lesson (30 minutes)	35.25		6.00%



# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
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£

%

## DRYSIDE AND OUTDOOR ACTIVITIES

<b>LEO'S FUNZONE</b>	
Under 1's	0.00
1 to 9 years (Huntingdon)	2.60
1 to 9 years (St Neots)	2.60
Concessionary Membership	0.00

0.00%

0.00%

0.00%

0.00%

<b>ROLLER SKATING</b>	
Roller Skating Session (St Ives)	5.50
Roller Skating Session (St Neots)	5.50

0.00%

0.00%

<b>TENPIN BOWLING</b>	
2 person bowling session	12.90
4 person bowling session	25.60
6 person bowling session	38.75
60 minute bowling	162.50
90 minute bowling	225.00

6.00%

5.00%

6.00%

7.00%

5.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
Page 74	<b>FITNESS CLASSES</b>			
	Fitness Class Pass	63.50		6.00%
	Fitness Class (50 minutes)	6.95		5.00%
	Fitness Class (30 minutes)	4.60		5.00%
	Fitness Class (50 minutes) - Non Member	8.20		6.00%
	Fitness Class (30 minutes) - Non Member	5.70		6.00%
	Teen Fitness Class (11 to 15 years)	3.10		0.00%
	Teen Fitness Class (11 to 15 years) - Non Member	3.80		0.00%
	Right Start classes	4.70		0.00%
	Cyclone stand alone DD	20.50		6.00%
	Cyclone session	4.50		5.00%
	Cyclone session - Non Member	5.80		5.00%
	<b>TABLE TENNIS</b>			
	Table Tennis (anytime) - per table	7.90		3.00%
	Table Tennis (anytime) - per table - Non Member	9.00		2.00%
	<b>SQUASH COURTS</b>			
	Squash Court (anytime)	9.00		2.00%
	Squash Court (anytime) - Non Member	10.75		2.00%
	Squash Pass (block of 5 squash courts)	45.00		2.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
<b>TENNIS COURTS</b>				
	Tennis Court (anytime) 1hr	7.70		0.00%
	Tennis Court (anytime) 1hr - Non Member	9.00		2.00%
	Tennis Court (anytime) 1.5hrs	11.25		2.00%
	Tennis Court (anytime) 1.5hrs - Non Member	13.20		0.00%
	Tennis Court (annual pass)	45.00		2.00%
<b>BADMINTON COURTS</b>				
	Badminton Court (anytime)	12.90		6.00%
	Badminton Court (anytime) - Non Member	17.40		5.00%
	Badminton Pass (block of 5 badminton courts)	64.25		5.00%
	Courts for kids (up to 18!)	3.50		6.00%
	Short Tennis	12.90		6.00%
	Short Tennis - Non Member	17.40		5.00%
<b>SPORTS HALL</b>				
	Huntingdon - Whole Hall (3 courts)	56.00		6.00%
	Ramsey - Whole Hall (3 courts)	56.00		6.00%
	St Ives - Whole Hall (6 courts)	88.00		6.00%
	St Ives - Half Hall (3 courts)	49.50		6.00%
	St Neots - Whole Hall (5 courts)	76.00		21.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
	<b>NETBALL COURTS</b>			
	St Ives - Netball Court	29.40		6.00%
	<b>OUTDOOR SYNTHETIC PITCHES</b>			
	Huntingdon - 3G 5-a-side Pitch	41.00		6.00%
	Ramsey - 3G quarter	38.50		5.00%
	Ramsey - 3G half	76.20		6.00%
	Ramsey - 3G full	105.00		5.00%
	St Ives - 3G Full Pitch	105.00		5.00%
	St Ives - 3G Half	76.20		6.00%
	St.Ives - 3G Quarter Pitch	41.00		6.00%
	St Ives - Large Astro Pitch	76.20		6.00%
	St Ives - Half Large Astro Pitch	58.50		5.00%
	St Neots - 3G quarter	40.75		5.00%
	St Neots - 3g half	76.20		6.00%
	St Neots - 3g whole	105.00		5.00%
	St Neots - Small Astro Pitch	44.50		5.00%
	holiday offer 3g ALL SITES	22.75		2.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
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£

%

## OUTDOOR FACILITIES (invoiced)

Grass Football Pitch - Seniors	58.00	5.00%
Rounders	30.50	6.00%
Cricket Nets (3 nets)	28.00	6.00%
Cricket Net (single)	9.25	5.00%
Cricket Net (single) - Non Member	11.60	5.00%
Cricket Green	128.00	5.00%
Athletics Arena (without set-up)	43.25	6.00%
Athletics Arena (with set-up)	57.00	5.00%
annual track pass	40.75	5.00%

## NEW MEMBERSHIPS

<b>JOINING FEE</b>		
One Plan	18.50	6.00%
Student Induction	18.50	6.00%
Self-employed PT - Session rate 30 mins	3.45	5.00%
Self-employed PT - Session rate 60 mins	6.90	3.00%
OLAL Annual	370.00	3.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
	<b>Diamond Membership</b>			
	Monthly Direct Debit	58.00		5.00%
	Monthly Direct Debit - Joint	105.50		5.00%
	Annual	577.50		5.00%
	Annual - Joint	1055.00		5.00%
	<b>Platinum Membership</b>			
	Monthly Direct Debit	47.00		6.00%
	Monthly Direct Debit - Joint	82.00		5.00%
	Annual	470.00		6.00%
	Annual - Joint	820.00		5.00%
	Business - single Monthly Direct Debit	42.25		6.00%
	Business - Joint Monthly Direct Debit	76.25		6.00%
	Business - Annual	422.00		6.00%
	Business - Joint Annual	760.00		5.00%
	Corporate - Annual	376.00		0.00%
	OLAL Platinum DD	37.00		3.00%
	with a campaign applied	30.00		1.00%
	with a concessionary applied	23.00		0.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
Page 79	<b>SOLO (Huntingdon, St Ives &amp; St Neots)</b>			
	Monthly Direct Debit	40.00		6.00%
	Annual	400.00		6.00%
	Business - Monthly Direct Debit	36.00		6.00%
	Business - Annual	360.00		6.00%
	Casual gym sess PEAK	8.60		4.00%
	<b>SOLO (Ramsey)</b>			
	Monthly Direct Debit	34.00		6.00%
	Annual	340.00		6.00%
	Business - Monthly Direct Debit	23.80		0.00%
	Business - Annual	238.00		0.00%
	Casual gym sess PEAK	6.25		2.00%
	<b>STUDENT (Huntingdon, St Ives &amp; St Neots)</b>			
	Monthly Direct Debit	30.00		8.00%
	Casual	4.50		2.00%
	Casual (Block of 10 sessions)	45.00		2.00%
	<b>STUDENT (Ramsey)</b>			
	Monthly Direct Debit	22.10		0.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
	Casual	3.95		1.00%
	Casual (Block of 10 sessions)	39.00		1.00%
<b>OLD MEMBERSHIPS (BEFORE 1ST APRIL 2015)</b>				
	<b>OFF PEAK MEMBERSHIP</b>			
	Single - Monthly Direct Debit	39.40		2.00%
	Single - Annual	405.00		5.00%
	Joint - Monthly Direct Debit	65.00		3.00%
	Joint - Annual	645.00		2.00%
	<b>PREMIER</b>			
	Single - Monthly Direct Debit	45.00		2.00%
	Business Monthly Direct Debit	40.50		2.00%
	Single - Annual	450.00		2.00%
	Joint - Annual (family advantage?)	770.30		0.00%
	Premier Business Annual	399.00		0.00%



# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
	<b>GYM ONLY</b>			
	Single - Monthly Direct Debit	41.00		0.00%
	Single - Annual	407.80		0.00%
	Joint - Monthly Direct Debit	66.10		0.00%
	Joint - Annual	661.30		0.00%
	<b>CHILDREN'S PARTIES</b>			
	<b>LEO'S FUNZONE</b>			
	Leo's Funzone Party	4.20		11.00%
	Exclusive Hire (one hour) up to 40 children	180.00		9.00%
	Exclusive Hire (two hours) up to 40 children	235.00		6.00%
	<b>HUNTINGDON</b>			
	Leo's Bouncy Kingdom (up to 5 years) up to 40 children	128.00		5.00%
	Floats Fun Pool Party (all ages) up to 40 children	128.00		5.00%
	Inflatable Fun Pool Party (under 8's) up to 35 children	157.50		5.00%
	Inflatable Fun Pool Party (8+ years) up to 45 children	157.50		5.00%
	Indoor Football Party (all ages) up to 25 children	67.50		7.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
	Outdoor Football Party (5 to 12 years) up to 25 children	42.50		10.00%
	Roller Skating Party (all ages) up to 40 children	128.00		5.00%
	<b>RAMSEY</b>			
	Floats Fun Pool Party (all ages) up to 55 children	128.00		5.00%
	Inflatable Fun Pool Party (8+ years) up to 40 children	157.50		5.00%
	Bouncy Castle & Soft Play (up to 5 years) up to 30 children	128.00		5.00%
	Party Food Area	29.50		6.00%
	indoor football party	65.00		7.00%
	<b>ST IVES</b>			
	Inflatable Fun Pool Party (8+ years) up to 40 children	157.50		5.00%
	Floats Fun Pool Party (all ages) up to 65 children	128.00		5.00%
	Roller Skating Party (all ages) up to 40 children	128.00		5.00%
	Bouncy Castle Party (4+ years) up to 30 children	157.50		5.00%
	Indoor Football Party (all ages) up to 40 children	67.50		7.00%
	Outdoor Football Party (all ages) up to XX people	42.50		10.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
Page 83	<b>ST NEOTS</b>			
	Floats Fun Pool Party (all ages) up to 80 children	128.00		5.00%
	Inflatable Fun Pool Party (under 8's) up to 50 children	160.00		0.00%
	Inflatable Fun Pool Party (8+ years) up to 70 children	160.00		0.00%
	Snake SLide/extra lifeguard	11.05		0.00%
	Indoor Football Party (all ages) up to 30 children	67.50		7.00%
	Outdoor Football Party (all ages) up to 30 children	42.50		10.00%
	Roller Skating Party (6+ years) up to 50 children	128.00		5.00%
	Bouncy Castle & Soft Play (2 to 8 years) up to 30 children	128.00		5.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
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£

%

## **ACTIVE LIFESTYLES**

Exercise Referral Daytime (12 weeks)	63.00	2.00%
Exercise Referral Anytime (12 weeks)	85.00	2.00%
Exercise Referral Anytime inc. classes (3 mths dd	30.00	1.00%
Active Lifestyles 10 session pass	44.00	5.00%
Right Start classes	4.70	0.00%
Right Now Classes (e.g. Yoga Stretch & Relax)	5.40	4.00%
Walking Sports	3.40	0.00%
Walking Sports Pass	32.00	0.00%
Active and Able	3.00	0.00%
Mini - Movers (play and move sessions) (Small site)	1.00	0.00%
Mini - Movers (play and move sessions) (Large site)	2.00	0.00%
Mini -Dribblers (sports sessions)	3.00	0.00%
PEDALs	5.20	0.00%

## **ONE LEISURE CONCESSIONARY MEMBERSHIP SCHEME**

Impressions - DD Membership (Gym, Swim) - SOLO ANY SITE	18.00	0.00%
Impressions - Pay as you Go (DAYTIME) - ADULT	2.50	0.00%
Impressions - Pay as you Go (DAYTIME) - JUNIOR	2.00	0.00%
Impressions - Induction (PAYG or Timed Product Users ONLY)	7.50	0.00%
Gym 10 Session Pass	20.00	0.00%
Swim - Adult - Pay as you Go	0.00	0.00%

# Huntingdonshire District Council - Fees and Charges as at April 2026

Service	Element	Total Charge		Change from 2025/26
		£		%
Page 85	Swim - Junior - Pay as you Go	0.00		0.00%
	Swim - Under 3 - Pay as you Go	0.00		0.00%
	Swim - Family	0.00		0.00%
	Indoor Court Hire (Badminton Etc.)	3.00		0.00%
	Squash Court Hire (Daytime)	3.00		0.00%
	Fitness Classes (Olf) - Daytime	2.50		0.00%
	Right Start & Level 4 Exercise Classes	2.50		0.00%
	10 Session Pass - Group Exercise Class (D/T)	20.00		0.00%
	10 Session Pass – Walking Sports	20.00		0.00%
	Cyclone (Daytime)	0.00		0.00%
	Walking Sports	2.50		0.00%
	Exercise Referral Daytime	20.00		0.00%
	Escape	20.00		0.00%
	Leos Funzone etc.	0.00		0.00%
	One Card	0.00		0.00%

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**Treasury Management Strategy 2026/27**  
(Including the Annual Investment Strategy)

**Content**

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## **Key Considerations**

### **2021 revised CIPFA Treasury Management Code and Prudential Code – changes which will impact on future TMSS/AIS reports and the risk management framework.**

CIPFA published the revised Codes on 20th December 2021 and stated that revisions need to be included in the reporting framework from the 2023/24 financial year. This Council, therefore, has to have regard to these Codes of Practice when it prepares the Treasury Management Strategy Statement and Annual Investment Strategy, and also related reports during the financial year, which are taken to Full Council for approval.

### **The Treasury Management Code required all investments and investment income to be attributed to one of the following three purposes: -**

#### **Treasury management**

Arising from the organisation's cash flows or treasury risk management activity, this type of investment represents balances which are only held until the cash is required for use. Treasury investments may also arise from other treasury risk management activity which seeks to prudently manage the risks, costs or income relating to existing or forecast debt or treasury investments.

#### **Service delivery**

Investments held primarily and directly for the delivery of public services including housing, regeneration and local infrastructure. Returns on this category of investment which are funded by borrowing are permitted only in cases where the income is "either related to the financial viability of the project in question or otherwise incidental to the primary purpose".

#### **Commercial return**

Investments held primarily for financial return with no treasury management or direct service provision purpose. Risks on such investments should be proportionate to a council's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. A council must not borrow to invest primarily for financial return.

### **The revised Treasury Management Code requires a council to implement the following: -**

- 1. Adopt a liability benchmark treasury indicator** to support the financing risk management of the capital financing requirement; this is to be shown in chart form for a minimum of ten years, with material differences between the liability benchmark and actual loans to be explained.
- 2. Long-term treasury investments**, (including pooled funds), are to be classed as commercial investments unless justified by a cash flow business case.



3. **Pooled funds** are to be included in the indicator for principal sums maturing in years beyond the initial budget year.
4. Amendment to the **knowledge and skills register** for officers and members involved in the treasury management function - to be proportionate to the size and complexity of the treasury management conducted by each council.
5. **Reporting to members is to be done quarterly.** Specifically, the Chief Finance Officer (CFO) is required to establish procedures to monitor and report performance against all forward-looking prudential indicators at least quarterly. The CFO is expected to establish a measurement and reporting process that highlights significant actual or forecast deviations from the approved indicators. However, monitoring of prudential indicators, including forecast debt and investments, is not required to be taken to Full Council and should be reported as part of the Council's integrated revenue, capital and balance sheet monitoring.
6. **Environmental, social and governance (ESG)** issues to be addressed within the Council's treasury management policies and practices (TMP1).

**The main requirements of the Prudential Code relating to service and commercial investments are: -**

1. The risks associated with service and commercial investments should be proportionate to their financial capacity – i.e. that plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services.
2. A council must not borrow to invest for the primary purpose of commercial return.
3. It is not prudent for local authorities to make any investment or spending decision that will increase the CFR, and so may lead to new borrowing, unless directly and primarily related to the functions of the Council, and where any commercial returns are either related to the financial viability of the project in question or otherwise incidental to the primary purpose;
4. An annual review should be conducted to evaluate whether commercial investments should be sold to release funds to finance new capital expenditure or refinance maturing debt.
5. A prudential indicator is required for the net income from commercial and service investments as a proportion of the net revenue stream.
6. Create new Investment Management Practices to manage risks associated with non-treasury investments, (similar to the current Treasury Management Practices).

## **1.0 Introduction**

### **1.1 Policy Statement and Background**

#### **1.1.1 Treasury Management Policy Statement**

- The Council defines its treasury management activities as the management of the organisation's borrowing, investments and cash flows, including its banking, money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of optimum performance consistent with those risks.
- The Council regards the successful identification, monitoring and control of risk to be the prime criteria by which the effectiveness of its treasury management activities will be measured. Accordingly, the analysis and reporting of treasury management activities will focus on their risk implications for the organisation and any financial instruments entered into to manage these risks.
- The Council acknowledges that effective treasury management will provide support towards the achievement of its business and service objectives. It is therefore committed to the principles of achieving value for money in treasury management, and to employing suitable, comprehensive performance measurement techniques within the context of effective risk management.

#### **1.1.2 Background**

The Council is required to operate a balanced revenue budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that it can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet risk or cost objectives.

The contribution the treasury management function makes to the Council is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and

balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

CIPFA defines treasury management as:

*“The management of the local council’s borrowing, investments and cash flows, including its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”*

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities.

## **1.2 Reporting Requirements**

### **1.2.1 Capital Strategy**

The CIPFA 2021 Prudential and Treasury Management Codes require all local authorities to prepare a Capital Strategy report which will provide the following:

-

- a high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- an overview of how the associated risk is managed
- the implications for future financial sustainability

The aim of the strategy is to ensure that all the Council’s elected members fully understand the overall long-term policy objectives and resulting Capital Strategy requirements, governance procedures and risk appetite.

### **1.2.2 Treasury Management Reporting**

The Council is currently required to receive and approve, as a minimum, three main treasury reports each year, which incorporate a variety of policies, estimates and actuals.

- a. **Prudential and treasury indicators and treasury strategy** (this report) - The first, and most important report is forward looking and covers: -

- the capital plans, (including prudential indicators)
- a minimum revenue provision (MRP) policy, (how residual capital expenditure is charged to revenue over time)
- the Treasury Management Strategy, (how the investments and borrowings are to be organised), including treasury indicators; and

- an Annual Investment Strategy, (the parameters on how investments are to be managed)
- b. **A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, this Council will receive quarterly update reports.
- c. **An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

### **Scrutiny**

The above reports are required to be adequately scrutinised before being recommended to the Full Council. This role is undertaken by the Overview and Scrutiny Panel (Performance and Growth).

**Quarterly reports** – In addition to the three major reports detailed above, quarterly reporting (end of June/end of December) is also required. However, these additional reports do not have to be reported to Full Council but do require to be adequately scrutinised. This role is undertaken by the Overview and Scrutiny Panel (Performance and Growth). (The reports, specifically, should comprise updated Treasury/Prudential Indicators.)

## **1.3 Treasury Management Strategy for 2026/27**

The strategy for 2026/27 covers two main areas:

### **Capital issues**

- the capital expenditure plans and the associated prudential indicators
- the minimum revenue provision (MRP) policy (separate appendix)

### **Treasury management issues**

- the current treasury position
- treasury indicators which limit the treasury risk and activities of the Council
- prospects for interest rates
- the borrowing strategy
- policy on borrowing in advance of need
- debt rescheduling
- the investment strategy
- creditworthiness policy; and
- the policy on use of external service providers

These elements cover the requirements of the Local Government Act 2003, MHCLG Investment Guidance, MHCLG MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

## **1.4 Training**

The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny.

Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making. The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs.

As a minimum, authorities should carry out the following to monitor and review knowledge and skills:

- Prepare tailored learning plans for treasury management officers and councilors.
- Require treasury management officers and councilors to undertake self-assessment against the required competencies.
- Have regular communication with officers and councilors, encouraging them to highlight training needs on an ongoing basis.

In further support of the revised training requirements, CIPFA’s Better Governance Forum and Treasury Management Network have produced a ‘self-assessment by members responsible for the scrutiny of treasury management’, which is available from the CIPFA website to download.

The training needs of treasury management officers are periodically reviewed. A formal record of the training received by officers central to the Treasury function will be maintained as part of the officer’s CPD record.

## **1.5 Treasury Management Consultants**

The Council uses MUFG Corporate Markets, as its external treasury management advisors.

The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon the services of our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

It also recognises that there is value in employing external providers of treasury management services to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subjected to regular review.

## 2. CAPITAL PRUDENTIAL INDICATORS 2026/27–2028/29

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist councillors' overview and confirm capital expenditure plans are prudent, affordable and sustainable.

### 2.1 Capital Expenditure and Financing

This prudential indicator is a summary of the Council's capital expenditure plans, both those agreed previously, and those forming part of this budget cycle. Members are asked to approve the capital expenditure forecasts: -

Capital expenditure	2024/25 Actual £000s	2025/26 Forecast £000s	2026/27 Budget £000s	2027/28 Budget £000s	2028/29 Budget £000s
Property, Plant and Equipment	4,003	15,412	18,508	17,105	6,922
Investment Property	70	1,192	700	0	0
Intangible Assets	72	30	104	70	30
REFCUS	11,171	7,314	8,785	1,600	1,600
Infrastructure Assets	0	0	550	0	0
Community Assets	667	0	520	50	50
Loans	0	100	0	0	0
Assets Under Construction	868	0	0	0	0
<b>Total</b>	<b>16,851</b>	<b>24,048</b>	<b>29,167</b>	<b>18,825</b>	<b>8,602</b>

<sup>(1)</sup> REFCUS is Revenue Expenditure Financed from Capital Under Statute, this would include DFGs and other grants given.

Other long-term liabilities - the above financing need excludes other long-term liabilities, such as leasing arrangements that already include borrowing instruments.

The table below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

Financing of capital expenditure	2024/25 Actual £000s	2025/26 Forecast £000s	2026/27 Budget £000s	2027/28 Budget £000s	2028/29 Budget £000s
Capital receipts	261	100	50	50	2,009
Capital grants	2,050	12,722	5,643	4,001	4,001
Capital reserves	10,858	2,140	4,293	0	0
Earmarked Reserve	275	0	0	0	0
S106	0	0	0	0	0
MRP	2,824	2,861	3,350	3,943	4,115
<b>Total Financing</b>	<b>16,337</b>	<b>17,823</b>	<b>13,336</b>	<b>7,994</b>	<b>10,125</b>
Internal Borrowing	514	6,225	15,831	10,831	(1,523)
<b>Total</b>	<b>16,851</b>	<b>24,048</b>	<b>29,167</b>	<b>18,825</b>	<b>8,602</b>

## 2.2 The Borrowing Need (the Capital Financing Requirement)

The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's indebtedness and so its underlying borrowing need. Any capital expenditure above, which has not immediately been paid for through a revenue or capital resource, will increase the CFR.

The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life, and so charges the economic consumption of capital assets as they are used.

The CFR includes any other long-term liabilities (e.g. finance leases). Whilst these increase the CFR, and therefore the Council's borrowing requirement, these types of schemes include a borrowing facility provided by the lease provider and so the Council is not required to separately borrow for these schemes. The Council currently has £0.6m of such schemes within the CFR.

The Council is asked to approve the CFR projections below:

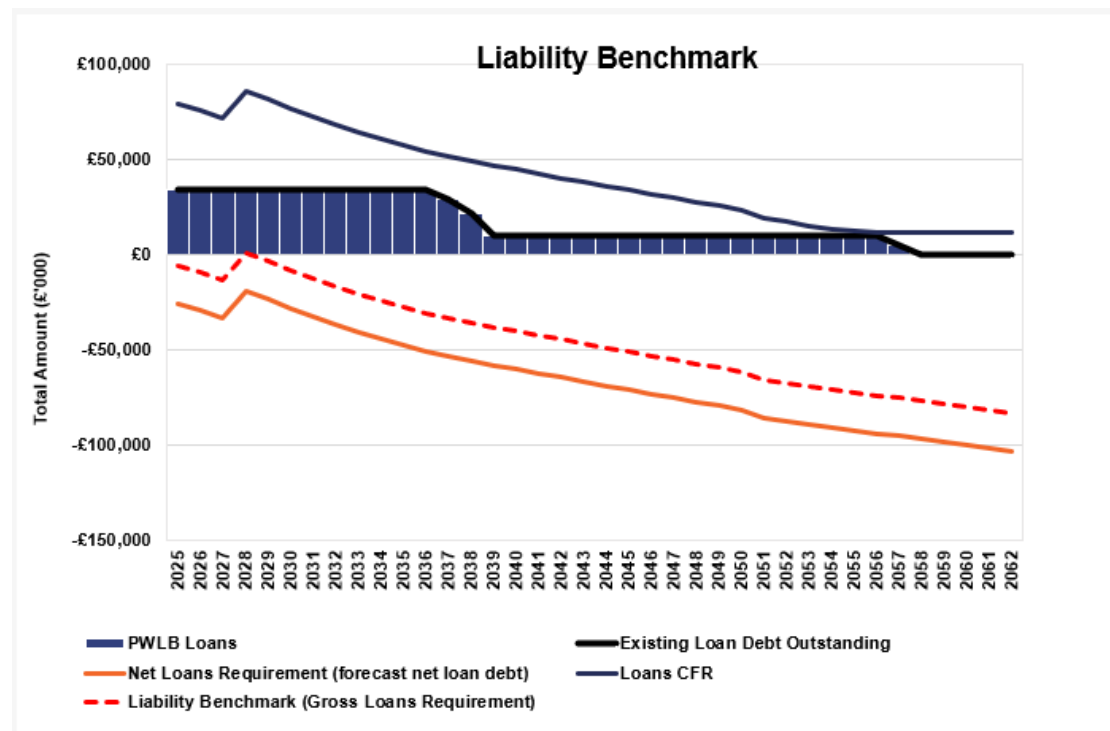
	2024/25 Actual £000s	2025/26 Forecast £000s	2026/27 Budget £000s	2027/28 Budget £000s	2028/29 Budget £000s
<b>Capital Financing Requirement</b>					
General Fund	72,855	79,080	94,911	105,742	104,220
<b>Total CFR</b>	<b>72,855</b>	<b>79,080</b>	<b>94,911</b>	<b>105,742</b>	<b>104,220</b>
<b>Movement in CFR</b>	<b>514</b>	<b>6,225</b>	<b>15,831</b>	<b>10,831</b>	<b>(1,523)</b>

<b>Movement in CFR represented by</b>					
Net financing needed for the year (above)	3,338	9,086	19,181	14,774	2,592
Less MRP and other financing movements	(2,824)	(2,861)	(3,350)	(3,943)	(4,115)
<b>Movement in CFR</b>	<b>514</b>	<b>6,225</b>	<b>15,831</b>	<b>10,831</b>	<b>(1,523)</b>



## 2.3 Liability Benchmark

The Council is required to estimate and measure the Liability Benchmark (LB) for the forthcoming financial year and the following two financial years, as a minimum.



There are four components to the LB: -

1. **Existing loan debt outstanding:** the Council's existing loans that are still outstanding in future years.
2. **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP. This includes only current borrowing not future unplanned borrowing.
3. **Net loans requirement:** this will show the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
4. **Liability benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance. In practice this is the amount required to pay the regular precept payments.

The Council is currently in an under-borrowed position (external borrowing is less than the CFR, internal borrowing is being used i.e. reserves and working capital to fund capital expenditure), this according to the liability benchmark will continue until the mid-2050s, although as plans evolve the CFR will likely move

outwards. The CFR is being gradually reduced by application of the minimum revenue provision (MRP) charge to revenue, although as new expenditure plans are made the CFR line will reduce at a slower rate, and will not in reality reach zero.

The cash available to invest will increase as the MRP builds up in the cash balances, but this may be used to finance expenditure rather than external borrowing. The liability benchmark line (dotted) is the cash available to invest less in a liquidity buffer to meet any immediate cashflow needs.

## 2.4 Core Funds and Expected Investment Balances

The application of resources (e.g., capital receipts, reserves) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (e.g., asset sales). Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

One of the resources that can be used to finance capital expenditure is income from the Community Infrastructure Levy (CIL). CIL is a planning charge that local authorities can apply to most new developments in their area, which they can use to ensure that the new development contributes financially to the infrastructure needed to support population growth. Finance and Planning have submitted a separate report recommending a more flexible approach in the use of CIL to support the Councils capital infrastructure projects. This new approach will allow HDC to ensure that the CIL balance included below can be used to better meet the needs of future residents within our region.

<b>Year End Resources</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
General Fund Balance	2,175	2,175	2,175	2,175	2,175
Earmarked Reserves	36,911	36,609	35,820	35,622	35,686
Capital Receipts Reserve	4,721	4,527	4,527	4,527	4,527
Capital Grants Unapplied	4,415	119	0	0	0
CIL Reserve	54,915	54,989	55,000	50,000	45,000
<b>Total core funds</b>	<b>103,137</b>	<b>98,419</b>	<b>97,522</b>	<b>92,234</b>	<b>87,388</b>
Balance Sheet Resources (Working capital) <sup>(1)</sup>	2,141	10,000	20,000	30,000	30,000
Under/over borrowing	(38,592)	(44,826)	(60,657)	(71,488)	(69,966)
<b>Expected investments</b>	<b>66,686</b>	<b>63,593</b>	<b>56,865</b>	<b>50,836</b>	<b>47,422</b>

<sup>(1)</sup> Working capital balances shown are estimated year-end; these may be higher mid-year

### 3. BORROWING

The capital expenditure plans set out in Section 2 provide details of the service activity of the Council. The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council's Capital Strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury and prudential indicators, the current and projected debt positions, and the Annual Investment Strategy.

#### 3.1 Current Portfolio Position

The overall treasury management portfolio as at 01/04/2025 and for the position as at [31/12/2025](#) are shown below for both borrowing and investments.

TREASURY PORTFOLIO				
	Actual 01.04.25	Actual 01.04.25	Actual 31.12.25	Actual 31.12.25
Treasury investments	£000s	%	£000s	%
Banks	333	0.5	613	1
DMADF (H.M. Treasury)	47,750	69.1	58,000	73
Money Market Funds	17,030	24.6	16,980	21
Property Fund	4,000	5.8	4,000	5
<b>Total treasury investments</b>	<b>69.113</b>	<b>100</b>	<b>79,593</b>	<b>100</b>
<b>Treasury external borrowing</b>				
PWLB	34,255	99.97	34,255	99.99
Salix	9	0.03	4	0.01
<b>Total external borrowing</b>	<b>34,264</b>	<b>100</b>	<b>34,259</b>	<b>100</b>
<b>Net treasury investments / (borrowing)</b>	<b>34,849</b>		<b>45,334</b>	

The Council's forward projections for borrowing are summarised below. The table shows the actual external debt, against the underlying capital borrowing need, (the Capital Financing Requirement - CFR), highlighting any over or under borrowing.

		<b>2024/25 Actual £m</b>	<b>2025/26 Forecast £m</b>	<b>2026/27 Budget £m</b>	<b>2027/28 Budget £m</b>	<b>2028/29 Budget £m</b>
<b>External Debt</b>						
Debt at 1 April		34.3	34.3	34.3	34.3	34.3
Expected change in Debt		0.0	0.0	0.0	0.0	0.0
Other long-term liabilities (OLTL)		0.6	0.6	0.6	0.6	0.6
Expected change in OLTL		0.0	0.0	0.0	0.0	0.0
Actual gross debt at 31 March		<b>34.9</b>	<b>34.9</b>	<b>34.9</b>	<b>34.9</b>	<b>34.9</b>
The Capital Financing Requirement		<b>72.9</b>	<b>79.1</b>	<b>94.9</b>	<b>105.7</b>	<b>104.2</b>
Under / (over) borrowing		<b>38.0</b>	<b>44.2</b>	<b>60.0</b>	<b>70.8</b>	<b>69.3</b>

Within the range of prudential indicators there are several key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short-term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2025/26 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The Corporate Director (Finance and Resources) reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes account of current commitments, existing plans and the proposals in this budget report.

### **3.2 Treasury Indicators: Limits to Borrowing Activity**

**The Operational Boundary.** This is the limit beyond which external debt is not normally expected to exceed. In most cases, this would be a similar figure to the CFR but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources.

Operational Boundary	2025/26 Limit £m	2025/26 Limit £m	2026/27 Limit £m	2027/28 Limit £m
General Debt including other long-term liabilities <sup>(1)</sup>	75	75	75	75
Loans	15	15	15	15
CIS	25	25	25	25
<b>Total</b>	<b>115</b>	<b>115</b>	<b>115</b>	<b>115</b>

<sup>(1)</sup> This limit has been introduced to allow for assets that may be added to the balance sheet because of the new accounting standard IFRS16, this is not extra expenditure but a new accounting treatment for existing leased assets

**The Authorised Limit for external debt.** This is a key prudential indicator and represents a control on the maximum level of borrowing. This represents a legal limit beyond which external debt is prohibited, and this limit needs to be set or revised by the Full Council. It reflects the level of external debt which, while not desired, could be afforded in the short-term, but is not sustainable in the longer-term.

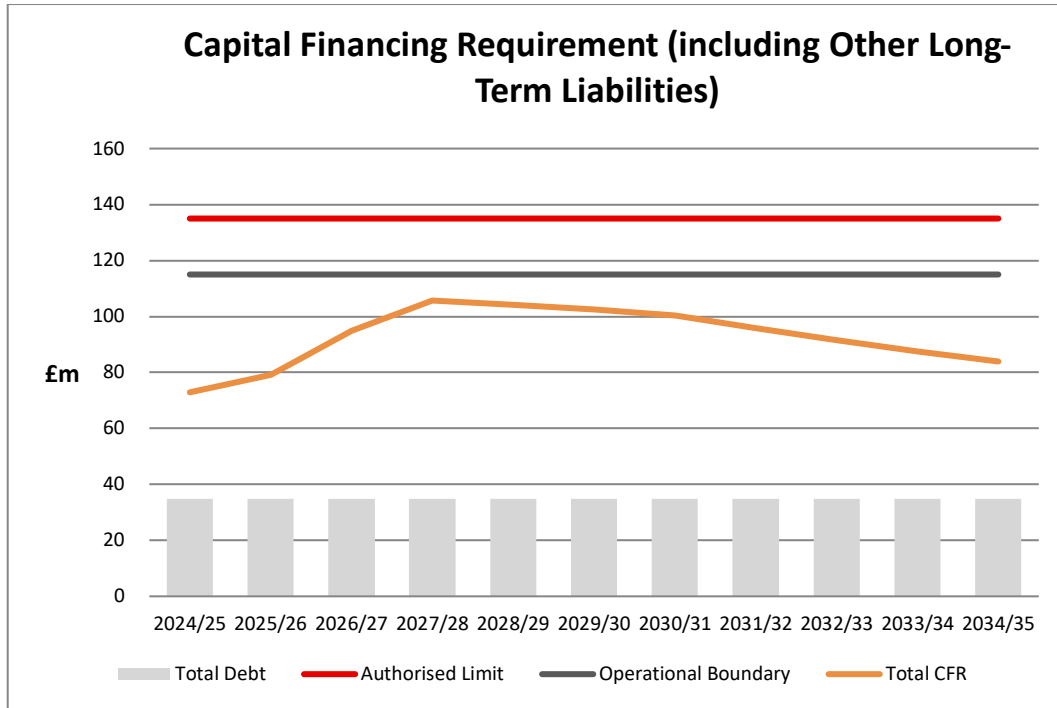
- This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all local council plans, or those of a specific council, although this power has not yet been exercised.
- The Council is asked to approve the following Authorised Limit:

Authorised Limit	2025/26 Limit £m	2025/26 Limit £m	2026/27 Limit £m	2027/28 Limit £m
General Debt including other long-term liabilities <sup>(1)</sup>	95	95	95	95
Loans	15	15	15	15
CIS	25	25	25	25
<b>Total</b>	<b>135</b>	<b>135</b>	<b>135</b>	<b>135</b>

<sup>(1)</sup> This limit has been introduced to allow for assets that may be added to the balance sheet because of the new accounting standard IFRS16, this is not extra expenditure but a new accounting treatment for existing leased assets

## Prudential Indicator Graph CFR and Authorised/Operational Limit

Capital Financing Requirement including leases											
	Actual 2024/25 £m	Est 2025/26 £m	Est 2026/27 £m	Est 2027/28 £m	Est 2028/29 £m	Est 2029/30 £m	Est 2030/31 £m	Est 2031/32 £m	Est 2032/33 £m	Est 2033/34 £m	Est 2034/35 £m
GF CFR	72.9	79.1	94.9	105.7	104.2	102.5	100.4	95.9	91.5	87.4	84.0
<b>Total CFR</b>	<b>72.9</b>	<b>79.1</b>	<b>94.9</b>	<b>105.7</b>	<b>104.2</b>	<b>102.5</b>	<b>100.4</b>	<b>95.9</b>	<b>91.5</b>	<b>87.4</b>	<b>84.0</b>
External Borrowing	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3	34.3
Other long term liabilities	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total Debt</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>	<b>34.8</b>
<b>Authorised Limit</b>	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0
<b>Operational Boundary</b>	115.0	115.0	115.0	115.0	115.0	115.0	115.0	115.0	115.0	115.0	115.0



### 3.3 Interest Rate Forecasts

The Council has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Authority to formulate a view on interest rates. MUFG Corporate Markets provided the following forecasts on 22 December 2025. These are forecasts for Bank Rate, average earnings and PWLB certainty rates, gilt yields plus 80 basis points.

MUFG Corporate Markets Interest Rate View 22.12.25													
	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
BANK RATE	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40
12 month ave earnings	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60
5 yr PWLB	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
10 yr PWLB	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70
25 yr PWLB	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20
50 yr PWLB	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00

Additional notes by MUFG Corporate Markets on this forecast table: -

- The last interest rate forecast update was undertaken on 11 August. Since then, a combination of tepid growth (0.2% quarter on quarter GDP for Q2 and 0.1% quarter on quarter GDP for Q3), falling inflation (currently CPI is 3.2%), and a November Budget that has placed more pressure on the majority of households' income, has provided an opportunity for the Bank of England's Monetary Policy Committee to further reduce Bank Rate from 4% to 3.75% on 18 December.
- Surprisingly, to most market commentators, the recent steep fall in CPI inflation in one month from 3.6% to 3.2% did not persuade most "dissenters" from the November vote (Lombardelli, Greene, Mann and Pill) to switch to the rate-cutting side of the Committee. Instead, it was left to Bank Governor, Andrew Bailey, to use his deciding vote to force a rate cut through by the slimmest of margins, 5-4.
- Given the wafer-thin majority for a rate cut it was not unexpected to hear that although rates would continue on a "gradual downward path", suggesting a further rate cut or cuts in the offing, MPC members want to assess incoming evidence on labour market activity and wage growth. Indeed, with annual wage growth still over 4.5%, the MPC reiterated that the case for further rate cuts would be "a closer call", and Governor Bailey observed there is "limited space as Bank Rate approaches a neutral level".
- Accordingly, the MUFG Corporate Markets forecast has been revised to price in a rate cut in Q2 2026 to 3.5%, likely to take place in the wake of a significant fall in the CPI inflation reading from 3% in March to 2% in April (as forecast by Capital Economics), followed by a short lull through the summer whilst more data is garnered, and then a further rate cut to 3.25% in Q4.
- As in August, nonetheless, threats to that central scenario abound. What if wage increases remain stubbornly high. There are, after all, several

sectors of the domestic economy, including social care provision and the building/construction industries, where staff shortages remain severe. Moreover, by May 2026, following the local elections, we will have a better handle on whether or not the Starmer/Reeves team is going to see out the current Parliament or whether they face a Leadership challenge from within their own party. If so, how will gilt markets react to these variables...and will there be additional geo-political factors to also bake in, particularly the Fed's monetary policy decisions in 2026 and the ongoing battle to lower rates whilst inflation remains close to 3%.

- Accordingly, the updated central forecast is made with several hefty caveats. We are confident, as we have been for some time, that our forecast for Bank Rate and the 5-year PWLB Certainty Rate is robust, and we have marginally brought forward the timing of the next rate cut(s). But for the 10-, 25- and 50-years part of the curve, the level of gilt issuance, and the timing of its placement, will be integral to achieving a benign trading environment. That is not a "given", and additionally, the inflation outlook and political factors domestically and, crucially, in the US, are also likely to hold sway. Matters should be clearer by June in the UK, but the US mid-term elections are scheduled for November.
- The revised PWLB rate forecasts are based on the Certainty Rate (the standard rate minus 20 basis points) which has been accessible to most authorities since 1 November 2012.
- Money market yield forecasts are based on expected average earnings by local authorities for 3 to 12 months.

### **Gilt yields and PWLB rates**

The overall longer-run trend is for gilt yields and PWLB rates to fall back over the timeline of our forecasts, but the risks to our forecasts are generally to the upsides. Our target borrowing rates are set two years forward (as we expect rates to fall back) and the current PWLB (certainty) borrowing rates are set out below: -

PWLB borrowing	Current borrowing rates as at 22.12.25 p.m. %	Target borrowing rate now (end of Q4 2027) %	Target borrowing rate previous (end of Q4 2027) %
5 years	4.81	4.10	4.20
10 years	5.39	4.70	4.70
25 years	6.01	5.30	5.30
50 years	5.78	5.10	5.10



## **Borrowing advice:**

The long-term (beyond 10 years) forecast for the neutral level of Bank Rate remains at 3.5%. As all PWLB certainty rates are still above this level, borrowing strategies will need to be reviewed in that context. Overall, better value can be obtained at the shorter end of the curve (<5 years PWLB maturity/<10 years PWLB EIP) and short-dated fixed LA to LA monies should also be considered. Temporary borrowing rates will, generally, fall in line with Bank Rate cuts.

### **3.4 Borrowing Strategy**

One of the main functions of the treasury management service is the funding of the Council's capital plans. Capital plans provide a guide to the borrowing need of the Council and help ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.

The Council's main objective when borrowing money is to strike an appropriate balance between securing low interest costs and achieving cost certainty over the period for which funds are required. Given the significant cuts to public expenditure and, in particular, to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the long-term stability of the debt portfolio.

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to gradually fall from their current levels. Although with increased capital expenditure in the next few years borrowing may be required.

Against this background and the risks within the economic forecast, caution will be adopted with the 2026/27 treasury operations. The Corporate Director (Finance and Resources) will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances, if there were a requirement to borrow then.

- if it was felt that there was a significant risk of a sharp fall in borrowing rates, then borrowing will be postponed.
- if it was felt that there was a significant risk of a much sharper rise in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.

### **3.5 Policy on Borrowing in Advance of Need**

The Council will not borrow more than or in advance of its needs purely in order to generate a surplus from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

Risks associated with any borrowing in advance activity will be subject to prior appraisal and subsequent reporting through the mid-year or annual reporting mechanism.

### **3.6 Rescheduling**

Rescheduling of current borrowing in the Council's debt portfolio may be considered premature whilst redemption rates remain elevated but only if there is surplus cash available to facilitate any repayment, or rebalancing of the portfolio to provide more certainty is considered appropriate.

If rescheduling is to be undertaken, it will be reported to the Cabinet and Council at the earliest meeting following its action.

### **3.7 Source of Borrowing and Types of Borrowing**

Currently the PWLB Certainty Rate is set at gilts + 80 basis points. However, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

- Local authorities (primarily shorter dated maturities out to 3 years or so – generally still cheaper than the Certainty Rate).
- Financial institutions (primarily insurance companies and pension funds but also some banks, out of forward dates where the objective is to avoid a “cost of carry” or to achieve refinancing certainty over the next few years).

The Council's treasury advisors, MUFG Corporate Markets, will keep the Council informed as to the relative merits of each of these alternative funding sources.

### 3.8 Approved Sources of Long and Short-term Borrowing

On Balance Sheet	Fixed	Variable
PWLB	●	●
UK Municipal Bond Agency	●	●
Local Authorities	●	●
Banks	●	●
Pension Funds	●	●
Insurance Companies	●	●
UK Infrastructure Bank	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Market (LOBOs)	●	●
Stock Issues	●	●
Local Temporary Borrowing	●	●
Local Bonds	●	
Local Authority Bills	●	●
Overdraft		●
Negotiable Bonds	●	●
Internal (capital receipts & revenue balances)	●	●
Commercial Paper	●	
Medium Term Notes	●	
Finance Leases	●	●

## 4 ANNUAL INVESTMENT STRATEGY

### 4.1 Investment Policy – Management of Risk

The Ministry of Housing and Communities and Local Government (MHCLG) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with treasury (financial) investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets and service investments, are covered in the Investment Strategy.

The Council’s investment policy has regard to the following: -

- MHCLG’s Guidance on Local Government Investments (“the Guidance”)
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”)
- CIPFA Treasury Management Guidance Notes 2021

The Council’s investment priorities will be security first, portfolio liquidity second and then yield (return). The Council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with regard to the Council’s risk appetite.

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider “laddering” (staggered maturity dates to allow for reinvestment, potentially at a higher rate if rates are moving upwards) investments for periods up to 6 months with high credit rated financial institutions, whilst investment rates remain elevated, as well as wider range fund options.

The above guidance from the MHCLG and CIPFA places a high priority on the management of risk. This Council has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

1. Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short-term and long-term ratings.
2. **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as “credit default swaps” and overlay that information on top of the credit ratings.
3. **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order

to establish the most robust scrutiny process on the suitability of potential investment counterparties.

4. This Council has defined the list of **types** of investment instruments that the treasury management team are authorised to use. There are two lists in Appendix 5.4 under the categories of 'specified' and 'non-specified' investments.

**Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity, if, originally, they were classified as being non-specified investments solely due to the maturity period exceeding one year.

**Non-specified investments** are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.

5. **Non-specified and loan investment limits.** The Council has determined that it will set a limit to the maximum exposure of the total treasury management investment portfolio to non-specified treasury management investments of £10m.
6. **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in paragraph 4.2. Although lower limits may be applied in times of market stress.
7. Limits for investments are set in paragraph 4.2.
8. This Council will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
10. This Council has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this Council in the context of the expected level of cash balances and need for liquidity throughout the year.
11. All investments will be denominated in **sterling**.
12. As a result of the change to accounting standard IFRS 9, in November 2018, the MHCLG, concluded a consultation for a temporary override to allow English local authorities time to adjust their portfolio of all pooled investments by announcing a statutory override to delay implementation of IFRS 9 for five years ending 31.3.23. More recently, a further extension to the over-ride to 31.3.29 has been agreed by Government, but only for investments made prior to 1<sup>st</sup> April 2024. This override

applies to the CCLA Property Fund, when the override ends any movement in the funds value will be a charge to the general fund.

However, this Council will also pursue **value for money** in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance, (see paragraph 4.5). Regular monitoring of investment performance will be carried out during the year.

### **Changes in risk management policy from last year.**

No major policy changes, for reference limit changes below were made to the **2025/26** strategy.

The local authority counterparty limit has been increased to £20m from £4m, in order to make more use of the local authority lending market especially towards year end.

## **4.2 Creditworthiness Policy**

This Council applies the creditworthiness service provided by the MUFG Corporate Markets (Link). This service employs a sophisticated modelling approach utilising credit ratings from the three main credit rating agencies - Fitch, Moody's and Standard & Poor's. The credit ratings of counterparties are supplemented with the following overlays: -

1. "watches" and "outlooks" from credit rating agencies.
2. CDS spreads that may give early warning of changes in credit ratings.
3. sovereign ratings to select counterparties from only the most creditworthy countries.

This modelling approach combines credit ratings, and any assigned Watches and Outlooks, in a weighted scoring system which is then combined with an overlay of CDS spreads. The end-product of this is a series of colour coded bands which indicate the relative creditworthiness of counterparties. These colour codes are used by the Council to determine the suggested duration for investments. The Council will, therefore, use counterparties within the following durational bands.

- Yellow 5 years \*
- Dark pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.25
- Light pink 5 years for Ultra-Short Dated Bond Funds with a credit score of 1.5
- Purple 2 years
- Blue 1 year (only applies to nationalised or semi nationalised UK Banks)
- Orange 1 year
- Red 6 months
- Green 100 days
- No colour not to be used

The MUFG Corporate Markets (Link) creditworthiness service uses a wider array of information other than just primary ratings. Furthermore, by using a risk weighted scoring system, it does not give undue preponderance to just one agency's ratings.

Typically, the minimum credit ratings criteria the Council uses will be a short-term rating (Fitch or equivalents) of F1 and a long-term rating of A-. There may be occasions when the counterparty ratings from one rating agency are marginally lower than these ratings but may still be used. In these instances, consideration will be given to the whole range of ratings available, or other topical market information, to support their use.

All credit ratings will be monitored as updates are received and taken into account for future investing. The Council is alerted to changes to ratings of all three agencies through its use of the MUFG Corporate Markets (Link) creditworthiness service.

- if a downgrade results in the counterparty / investment scheme no longer meeting the Council's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings the Council will be advised of information in movements in Credit Default Swap spreads against the iTraxx European Senior Financials benchmark and other market data on a daily basis via its Passport website, provided exclusively to it by MUFG Corporate Markets (Link). Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

Sole reliance will not be placed on the use of this external service. In addition, this Council will also use market data and market information, as well as information on any external support for banks to help support its decision-making process.

Y	Pi1	Pi2	P	B	O	R	G	N/C
1	1.25	1.5	2	3	4	5	6	7
Up to 5yrs	Up to 5yrs	Up to 5yrs	Up to 2yrs	Up to 1yr	Up to 1yr	Up to 6mths	Up to 100days	No Colour

	Colour (and long-term rating where applicable)	Monetary Limit	Time limit
<b>Banks <sup>(1)</sup></b>	Yellow	£4m	5 years
<b>Banks</b>	Purple	£4m	2 years
<b>Banks</b>	Orange	£4m	1 year
<b>Banks – part nationalised</b>	Blue	£4m	1 year
<b>Banks</b>	Red	£4m	6 months
<b>Banks</b>	Green	£4m	100 days
<b>Banks</b>	No Colour	Not to be used	

<b>Council's banker (if "No Colour")</b>	No Colour	£4m	1 day
<b>Building Societies</b>	Orange	£1m	1 Year
<b>DMADF</b>	UK sovereign rating	Unlimited	5 Years DMO limit is currently 6 months
<b>Other Government Entities</b>	UK sovereign rating	£5m	5 Years
<b>Local authorities</b>	n/a	£20m	1 year
<b>Housing associations</b>	Colour bands	£1m	As per colour band up to 1 year
	<b>Fund rating <sup>(2)</sup></b>	<b>Monetary Limit</b>	<b>Time Limit</b>
<b>Money Market Funds CNAV</b>	AAA	£5m	liquid
<b>Money Market Funds LVNAV</b>	AAA	£5m	liquid
<b>Money Market Funds VNAV</b>	AAA	£5m	liquid
<b>Ultra-Short Dated Bond Funds with a credit score of 1.25</b>	Dark Pink / AAA	£2m	liquid
<b>Ultra-Short Dated Bond Funds with a credit score of 1.50</b>	Light Pink / AAA	£2m	liquid

<sup>(1)</sup> Please note: the yellow colour category is for UK Government debt, or its equivalent, money market funds and collateralised deposits where the collateral is UK Government debt – see appendix 5.4.

<sup>(2)</sup> Please note: "fund" ratings are different to individual counterparty ratings (i.e. the counterparties the funds are invested with), coming under either specific "MMF" or "Bond Fund" rating criteria.

### **Creditworthiness.**

Significant levels of downgrades to Short and Long-Term credit ratings have not materialised since the crisis in March 2020. In the main, where they did change, any alterations were limited to Outlooks. Nonetheless, when setting minimum sovereign debt ratings, this Council will not set a minimum rating for the UK.

### **CDS prices**

Although bank CDS prices, (these are market indicators of credit risk), spiked upwards in the autumn of 2022, they have returned to more average levels since then. However, sentiment can easily shift, so it will remain important to undertake continual monitoring of all aspects of risk and return in the current circumstances. MUFG Corporate Markets (Link) monitor CDS prices as part of their creditworthiness service to local authorities and the Council has access to



this information via its MUFG Corporate Markets (Link)-provided Passport portal.

#### 4.3 Limits

Due care will be taken to consider the exposure of the Council's total investment portfolio to non-specified investments, countries, groups and sectors.

- a. **Non-specified treasury management investment limit.** The Council has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being £10m of the total treasury management investment portfolio.
- b. **Country limit.** The Council has determined that it will only use approved counterparties from the UK, and from countries with a **minimum sovereign credit rating of AA- from fitch or equivalent**. The list of countries that qualify using this credit criteria as at the date of this report are shown in Appendix 5.5. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.

**Other limits.** In addition: -

- no more than £2m will be placed with any non-UK country at any time (this applies to direct investments - MMFs may have exposure in excess of this)
- limits in place above will apply to a group of companies/institutions
- sector limits will be monitored regularly for appropriateness

#### 4.4 Investment Strategy

**In-house funds.** Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods.

Accordingly, while most cash balances are required to manage the ups and downs of cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

**Investment treasury indicator and limit** - total principal funds invested for greater than 365 days. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

The Council is asked to approve the following treasury indicator and limit: -

<b>Upper limit for principal sums invested for longer than 365 days</b>			
<b>£m</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
Principal sums invested for longer than 365 days	10.0	9.0	8.0
Current investments as at 31/12/2025 in excess of 1 year maturing in each year	4.0	4.0	4.0

#### **4.5 Investment Performance and Risk Benchmarking**

Through the normal reporting cycle, the following indicators will be reported:

- Portfolio risk score
- Average credit rating
- Weighted average maturity
- Interest rate risk
- Rate of return

Security – The target for average credit rating is A-. This is the value weighted average credit rating of the investment portfolio.

Liquidity – The target is £20m of cash available for unexpected payments, over a 3-month rolling period.

Interest rate risk – The upper limit on the 1-year revenue impact of a 1% rise or fall in interest rates. The target is £500,000.

#### **4.6 End of Year Investment Report**

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

## **5. Annexes**

1. Capital prudential and treasury indicators
2. Interest rate forecasts
3. Economic background
4. Treasury management practice 1 – credit and counterparty risk management
5. Approved countries for investments
6. Treasury management scheme of delegation
7. The treasury management role of the section 151 officer
8. Glossary

## 5.1 THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2025/26 – 2027/28

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.

### 5.1.1 Capital Expenditure

Capital expenditure	2024/25 Actual £000s	2025/26 Forecast £000s	2026/27 Budget £000s	2027/28 Budget £000s	2028/29 Budget £000s
Property, Plant and Equipment	4,003	15,412	18,508	17,105	6,922
Investment Property	70	1,192	700	0	0
Intangible Assets	72	30	104	70	30
REFCUS	11,171	7,314	8,785	1,600	1,600
Infrastructure Assets	0	0	550	0	0
Community Assets	667	0	520	50	50
Loans	0	100	0	0	0
Assets Under Construction	868	0	0	0	0
<b>Total</b>	<b>16,851</b>	<b>24,048</b>	<b>29,167</b>	<b>18,825</b>	<b>8,602</b>

<sup>(1)</sup> REFCUS is Revenue Expenditure Financed from Capital Under Statute, this would include DFGs and other grants given.

### 5.1.2 Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances. The Council is asked to approve the following indicators: -

## Ratio of Financing Costs to Net Revenue Stream

This indicator identifies the trend in the cost of capital, (borrowing and other long-term obligation costs net of investment income), against the net revenue stream.

	2024/25 Actual £000s	2025/26 Forecast £000s	2026/27 Budget £000s	2027/28 Budget £000s	2028/29 Budget £000s
Net Revenue Stream	26,058	27,373	27,715	27,316	28,284
Financing Costs	3,795	3,833	4,322	4,915	5,087
<b>Total</b>	<b>15%</b>	<b>14%</b>	<b>16%</b>	<b>18%</b>	<b>18%</b>

The estimates of financing costs include current commitments and the proposals in this budget report.

### 5.1.3 Maturity Structure of Borrowing

Maturity structure of borrowing. These gross limits are set to reduce the Council's exposure to large, fixed rate sums falling due for refinancing, and are required for upper and lower limits.

The Council is asked to approve the following treasury indicators and limits: -

<b>Maturity structure of fixed interest rate borrowing 2026/27</b>		
	<b>Lower</b>	<b>Upper</b>
Under 12 months	0%	80%
12 months to 2 years	0%	80%
2 years to 5 years	0%	80%
5 years to 10 years	0%	100%
10 years to 20 years	0%	100%
20 years to 30 years	0%	100%
30 years to 40 years	0%	100%
40 years to 50 years	0%	100%
<b>Maturity structure of variable interest rate borrowing 2026/27</b>		
	<b>Lower</b>	<b>Upper</b>
Under 12 months	0%	80%
12 months to 2 years	0%	80%
2 years to 5 years	0%	80%
5 years to 10 years	0%	100%
10 years to 20 years	0%	100%
20 years to 30 years	0%	100%
30 years to 40 years	0%	100%
40 years to 50 years	0%	100%

## 5.1.4. Control of Interest Rate Exposure

Please see paragraphs 3.3, 3.4 and 4.4.

## 5.2 INTEREST RATE FORECASTS 2025-2028

MUFG Corporate Markets Interest Rate View 11.08.25													
	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
BANK RATE	4.00	4.00	3.75	3.75	3.50	3.50	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.30	3.40	3.40	3.40
12 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.40	3.50	3.60	3.60
5 yr PWLB	4.80	4.70	4.50	4.40	4.30	4.30	4.30	4.20	4.20	4.20	4.20	4.10	4.10
10 yr PWLB	5.30	5.20	5.00	4.90	4.80	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60
25 yr PWLB	6.10	5.90	5.70	5.70	5.50	5.50	5.50	5.40	5.40	5.30	5.30	5.30	5.20
50 yr PWLB	5.80	5.60	5.40	5.40	5.30	5.30	5.30	5.20	5.20	5.10	5.10	5.00	5.00

PWLB forecasts are based on PWLB certainty rates.

### 5.3 ECONOMIC BACKGROUND (MUFG Corporate Markets review)

- The first half of 2025/26 saw:
  - A 0.3% pick up in GDP for the period April to June 2025. More recently, the economy flatlined in July, with higher taxes for businesses restraining growth, but picked up to 0.1% month on month in August before falling back by 0.1% month on month in September.
  - The 3month/year on year rate of average earnings growth excluding bonuses has fallen from 5.5% to 4.6% in September.
  - CPI inflation has ebbed and flowed but finished September at 3.8%, whilst core inflation eased to 3.5%.
  - The Bank of England cut interest rates from 4.50% to 4.25% in May, and then to 4% in August.
  - The 10-year gilt yield fluctuated between 4.4% and 4.8%, ending the half year at 4.70% (before falling back to 4.43% in early November).
- From a GDP perspective, the financial year got off to a bumpy start with the 0.3% month on month fall in real GDP in April as front-running of US tariffs in Q1 (when GDP grew 0.7% on the quarter) weighed on activity. Despite the underlying reasons for the drop, it was still the first fall since October 2024 and the largest fall since October 2023. However, the economy surprised to the upside in May and June so that quarterly growth ended up 0.3% quarter on quarter (subsequently revised down to 0.2% quarter on quarter). Nonetheless, the 0.0% month on month change in real GDP in July, followed by a 0.1% month on month increase in August and a 0.1% decrease in September will have caused some concern. GDP growth for 2025 to 2028 is currently forecast by the Office of Budget Responsibility to be in the region of 1.5%.
- The composite Purchasing Manager Index (PMI) for the UK increased to 52.2 in October. The manufacturing PMI output balance improved to just below 50 but it is the services sector (52.2) that continues to drive the economy forward. Nonetheless, the PMIs suggest tepid growth is the best that can be expected in the second half of 2025 and the start of 2026. Indeed, on 13 November we heard that GDP for July to September was 0.1% quarter on quarter.
- Retail sales volumes, the 1.5% year-on-year rise in September, accelerating from a 0.7% increase in August, marked the highest gain since April. On a monthly basis, retail sales volumes rose 0.5%, defying forecasts of a 0.2% fall, following an upwardly revised 0.6% gain in August. Household spending remains surprisingly resilient, but the headwinds are gathering.
- Prior to the November budget the public finances position looked weak. The £20.2 billion borrowed in September was slightly above the £20.1 billion forecast by the OBR. For the year to date, the £99.8 billion borrowed is the second highest for the April to September period since records began in 1993, surpassed only by borrowing during the COVID-19 pandemic. The main drivers of the increased borrowing were higher debt interest costs, rising government running costs, and increased inflation-linked benefit payments, which outweighed the rise in tax and National Insurance contributions.

- Following the 26 November Budget, the Office for Budget Responsibility (OBR) calculated the net tightening in fiscal policy as £11.7bn (0.3% of GDP) in 2029/30, smaller than the consensus forecast of £25bn. It did downgrade productivity growth by 0.3%, from 1.3% to 1.0%, but a lot of that influence was offset by upgrades to its near-term wage and inflation forecasts. Accordingly, the OBR judged the Chancellor was going to achieve her objectives with £4.2bn to spare. The Chancellor then chose to expand that headroom to £21.7bn, up from £9.9bn previously.
- Moreover, the Chancellor also chose to raise spending by a net £11.3bn in 2029/30. To pay for that and the increase in her headroom, she raised taxes by £26.1bn in 2029/30. The biggest revenue-raisers were the freeze in income tax thresholds from 2028/29 (+£7.8bn) and the rise in NICs on salary-sacrifice pension contributions (+£4.8bn). The increase in council tax for properties worth more than £2.0m will generate £0.4bn.
- The weakening in the jobs market looked clear in the spring. May's 109,000 month on month fall in the PAYE measure of employment was the largest decline (barring the pandemic) since the data began and the seventh in as many months. The monthly change was revised lower in five of the previous seven months too, with April's 33,000 fall revised down to a 55,000 drop. More recently, however, the monthly change was revised higher in seven of the previous nine months by a total of 22,000. So instead of falling by 165,000 in total since October, payroll employment is now thought to have declined by a smaller 153,000. Even so, payroll employment has still fallen in nine of the ten months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October 2024 Budget. The number of job vacancies in the three months to November 2025 stood at 729,000 (the peak was 1.3 million in spring 2022). All this suggests the labour market continues to loosen, albeit at a slow pace.
- A looser labour market is driving softer wage pressures. The 3 month/year on year rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.6% in September (still at that level in November). The rate for the private sector has slipped just below 4% as the year end approaches.
- CPI inflation remained at 3.8% in September but dropped to 3.2% by November. Core inflation also fell to 3.2% by November while services inflation fell to 4.4%. Nonetheless, a further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- An ever-present issue throughout recent months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the 10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the "Liberation Day" tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May. Thereafter, as trade tensions continued to ease and markets



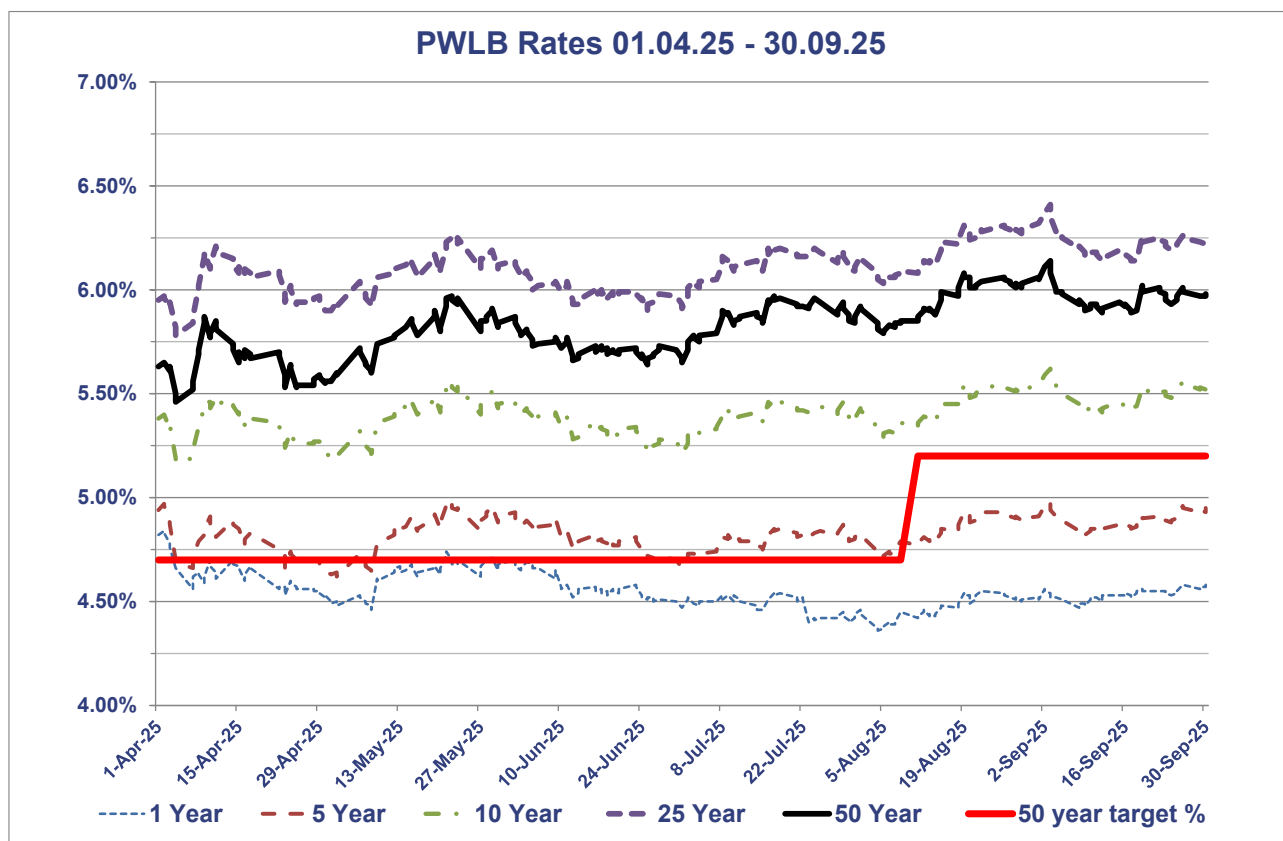
increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended June at 4.50%.

- More recently, the yield on the 10-year gilt rose from 4.46% to 4.60% in early July as rolled-back spending cuts and uncertainty over Chancellor Reeves' future raised fiscal concerns. Although the spike proved short lived, it highlighted the UK's fragile fiscal position. In an era of high debt, high interest rates and low GDP growth, the markets are now more sensitive to fiscal risks than before the pandemic. During August, long-dated gilts underwent a particularly pronounced sell-off, climbing 22 basis points and reaching a 27-year high of 5.6% by the end of the month. While yields have since eased back, the market sell-off was driven by investor concerns over growing supply-demand imbalances, stemming from unease over the lack of fiscal consolidation and reduced demand from traditional long-dated bond purchasers like pension funds. For 10-year gilts, by late September, sticky inflation, resilient activity data and a hawkish Bank of England kept yields elevated over 4.70% although by late December had fallen back again to a little over 4.50%.
- The FTSE 100 fell sharply following the "Liberation Day" tariff announcement, dropping by more than 10% in the first week of April - from 8,634 on 1 April to 7,702 on 7 April. However, the de-escalation of the trade war coupled with strong corporate earnings led to a rapid rebound starting in late April. As a result, the FTSE 100 ended June at 8,761, around 2% higher than its value at the end of March and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed September at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors' global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings. In early November, the FTSE100 climbed to a record high just above 9,900. By late December, the index had clung on to most of those gains standing at 9,870 on 23 December.

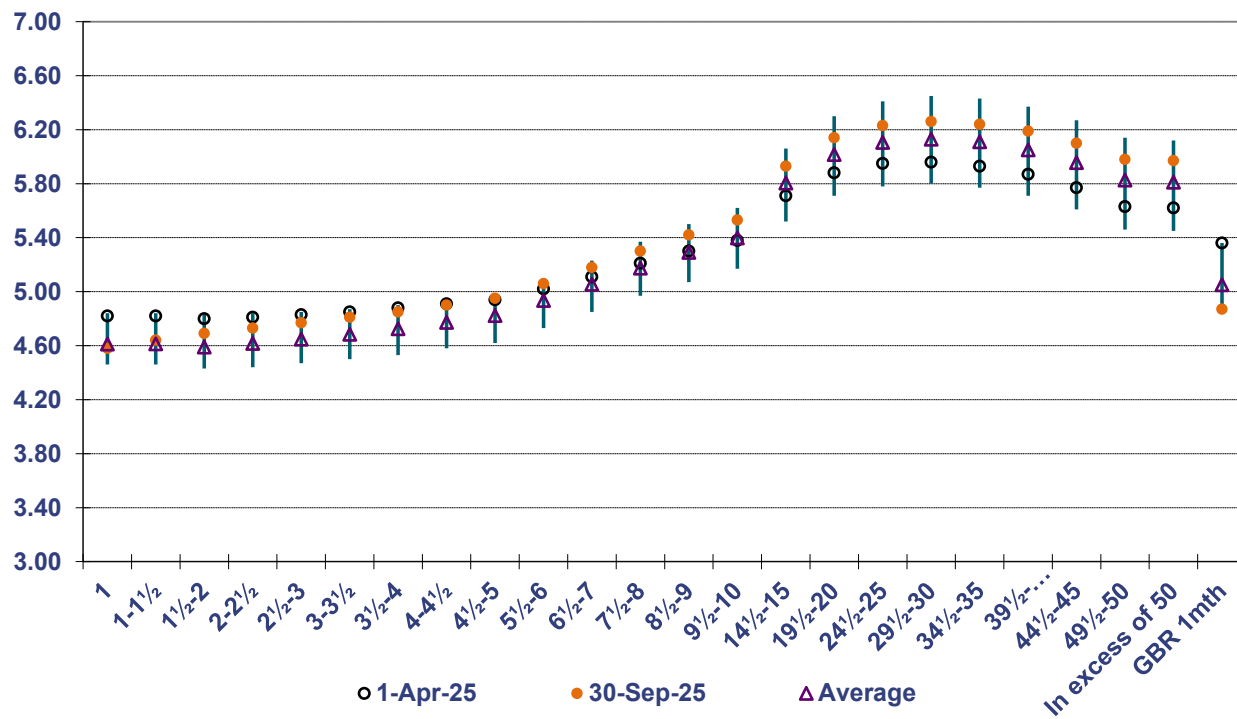
**MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November, 22 December 2025**

- There were six Monetary Policy Committee (MPC) meetings held between April and December. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June's vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening labour market conditions. The other six members were more cautious, as they highlighted the need to monitor for "signs of weak demand", "supply-side constraints" and higher "inflation expectations", mainly from rising food prices. By repeating the well-used phrase "gradual and careful", the MPC continued to suggest that rates would be reduced further.
- In August, a further rate cut was implemented. However, a 5-4 split vote for a rate cut to 4% laid bare the different views within the Monetary Policy Committee, with the accompanying commentary noting the decision was "finely balanced" and reiterating that future rate cuts would be undertaken "gradually and carefully". Ultimately, Governor Bailey was the casting vote for a rate cut but with the CPI measure of inflation expected to reach at least 4% later this year, the MPC was wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.
- With wages still rising by just below 5%, it was no surprise that the September meeting saw the MPC vote 7-2 for keeping rates at 4% (Dhingra and Taylor voted for a further 25bps reduction). Moreover, the Bank also took the opportunity to announce that they would only shrink its balance sheet by £70bn over the next 12 months, rather than £100bn. The repetition of the phrase that "a gradual and careful" approach to rate cuts is appropriate suggested the Bank still thought interest rates will fall further.
- At the 6 November meeting, Governor Bailey was once again the deciding vote, keeping Bank Rate at 4% but hinting strongly that a further rate cut was imminent if data supported such a move. By 22 December, with November CPI inflation having fallen to 3.2%, and with Q2 GDP revised down from 0.3% q/q to only 0.2% q/q, and Q3 GDP stalling at 0.1%, the MPC voted by 5-4 to cut rates further to 3.75%. However, Governor Bailey made it clear that any further reductions would require strong supporting data, and the pace of any further decreases would be slow compared to recent months. The markets expect Bank Rate to next be cut in April.

## PWLB RATES 01.04.25 - 30.09.25



## PWLB Certainty Rate Variations 01.04.25 to 30.09.25



**HIGH/LOW/AVERAGE PWLB RATES FOR 01.04.25 – 30.09.25**

	<b>1 Year</b>	<b>5 Year</b>	<b>10 Year</b>	<b>25 Year</b>	<b>50 Year</b>
<b>01/04/2025</b>	4.82%	4.94%	5.38%	5.95%	5.63%
<b>30/09/2025</b>	4.58%	4.95%	5.53%	6.23%	5.98%
<b>Low</b>	4.36%	4.62%	5.17%	5.78%	5.46%
<b>Low date</b>	04/08/2025	02/05/2025	02/05/2025	04/04/2025	04/04/2025
<b>High</b>	4.84%	4.99%	5.62%	6.41%	6.14%
<b>High date</b>	02/04/2025	21/05/2025	03/09/2025	03/09/2025	03/09/2025
<b>Average</b>	4.55%	4.82%	5.40%	6.11%	5.83%
<b>Spread</b>	0.48%	0.37%	0.45%	0.63%	0.68%

## 5.4 TREASURY MANAGEMENT PRACTICE (TMP1) – CREDIT AND COUNTERPARTY RISK MANAGEMENT

**SPECIFIED INVESTMENTS:** All such investments will be sterling denominated, with **maturities up to a maximum of 1 year**, meeting the minimum 'high' quality criteria where applicable. (Non-specified investments which would be specified investments apart from originally being for a period longer than 12 months, will be classified as being specified once the remaining period to maturity falls to under twelve months.)

**NON-SPECIFIED INVESTMENTS:** These are any investments which do not meet the specified investment criteria. A maximum of £10m will be held in aggregate in non-specified investment.

A variety of investment instruments will be used, subject to the credit quality of the institution, and depending on the type of investment made, it will fall into one of the above categories.

The criteria, time limits and monetary limits applying to institutions or investment vehicles are:

Specified Investments	Minimum credit criteria / colour band	£ limit per institution	Maximum maturity period
<b>DMADF – UK Government</b>	Yellow	Unlimited	5 Years (6 months max. is set by the DMO <sup>(1)</sup> currently)
<b>UK Gilts</b>	Yellow	£2m	1 year
<b>UK Treasury Bills</b>	Yellow	£2m	364 days (max. is set by the DMO*)
<b>Bonds issued by multilateral development banks</b>	Yellow	£2m	1 year
<b>Money Market Funds CNAV</b>	AAA	£5m	Liquid
<b>Money Market Funds LNAV</b>	AAA	£5m	Liquid
<b>Money Market Funds VNAV</b>	AAA	£5m	Liquid
<b>Ultra-Short Dated Bond Funds with a credit score of 1.25</b>	Dark Pink/AAA	£2m	Liquid
<b>Ultra-Short Dated Bond Funds with a credit score of 1.5</b>	Light Pink/AAA	£2m	Liquid

<b>Local Authorities</b>	Yellow	£20m	1 year
<b>Term Deposits with Housing Associations</b>	Blue Orange Red Green No Colour	£1m	12 months 12 months 6 months 100 days Not for use
<b>Term Deposits with Banks</b>	Blue Orange Red Green No Colour	£4m	12 months 12 months 6 months 100 days Not for use
<b>Term Deposits Building Societies</b>	Orange Red Green No Colour	£1m	12 months 6 months 100 days Not for use
<b>CDs or Corporate Bonds with Banks and Building Societies</b>	Blue Orange Red Green No Colour	£4m	12 months 12 months 6 months 100 days Not for use
<b>Collective Investment Schemes structured as Open-Ended Investment Companies (OEICs)</b>			
<b>Gilt Funds</b>	UK sovereign rating	£2m	1 Year

<sup>(1)</sup> DMO – is the Debt Management Office of HM Treasury

**Accounting treatment of investments.** The accounting treatment may differ from the underlying cash transactions arising from investment decisions made by this Council. To ensure that the Council is protected from any adverse revenue impact, which may arise from these differences, we will review the accounting implications of new transactions before they are undertaken.

<b>Non-Specified Investments</b>	<b>Minimum Credit Criteria</b>	<b>£ Limit per institution</b>	<b>Max. maturity period</b>
<b>Maturities of any period</b>			
<b>Property Funds - the use of these investments may constitute capital expenditure, if this is the case the investment will be an application of capital resources</b>	Yellow	£5m	Based on cash flow modelling
<b>Maturities in excess of 1 year</b>			
<b>Term Deposits – local authorities</b>	Purple	£4m	2 years

<b>Term Deposits – banks</b>	Purple	£4m	2 years
<b>Term Deposits - building societies</b>	Purple	£1m	2 years
<b>UK Gilts</b>	Yellow	£2m	2 years

## **Environmental, Social & Governance (ESG) Considerations**

### **General Approach**

The council recognises that Environmental, Social and Governance issues can have a significant impact on investment products. The council therefore will seek to be a responsible investor and consider ESG risks as part of normal treasury activity.

For treasury management Governance element of ESG is the of primary consideration. However, the council will continue to comply with regulations and guidance that prioritises security, liquidity and yield (SLY) before other investment considerations.

In general, ESG considerations are better developed in equity and bond markets than for short-term cash deposits, and even in these markets there is a diversity of approaches to ESG classification and analysis. This means that a consistent and well-developed approach to ESG for public service organisations is currently difficult, even if local authorities are investing in those markets, which this council is not.

### **ESG and Socially Responsible Investing**

ESG based investing is different to Socially Responsible Investing (SRI). An SRI approach is usually directed at excluding certain types of investment based on an investor view e.g. to exclude gas or oil extraction companies from investments. The ESG approach would be to understand what ESG risks there are with a counterparty and to try to influence that counterparty to change its business approach, increasingly taking account of ESG factors. Clearly for an investor the size of the council this is not going to be possible, but for some larger investors this may be. As a result of this pressure from larger investors, over time more appropriately sized ESG investments may become available to the council.

### **Credit Considerations**

The three main credit agencies (Fitch, Moody's, Standard and Poor's), as used by the council when assessing counterparties, incorporate ESG factors into their credit ratings, and as a result ESG factors are taken into account when investing. The council may use other financial information relating to ESG factors if available to assess investments, but SLY considerations will take precedent. The balance of portfolio, and counterparty exposure will also need to be taken account of, to ensure that investments remain within the limits set in the Treasury Management Strategy.

### **Money Market Funds**

The council makes significant investments with money market funds (MMFs) which are well rated and offer good returns, but the council is a passive investor in these funds. In general, these funds will hold investments in institutions of varying ESG quality, in order that the fund can meet its return and security targets. This means that whilst the council

invests in MMFs, it does not signify that the council approves of all the counterparty's ESG related practices. There are a limited number of MMFs that provide ESG investing, the council currently operates one ESG fund, HSBC ESG MMF.

### **ESG Credentials**

The institutions that the council uses for investing and banking are signed up to the UN Principles for Responsible Banking and Investments.

### **The Future**

The Council's treasury advisors, MUFG Corporate Markets (Link), also continue to look at ways in which ESG factors can be incorporated into their creditworthiness assessment service for counterparties, and they have advised clients that they will review the options and will update clients as progress is made. The current focus for investing is on the governance segment of ESG as good governance is suggestive of good financial processes and controls, and therefore a good investment prospect.



## 5.5 APPROVED COUNTRIES FOR INVESTMENTS

This list is based on those countries which have sovereign ratings of AA- or higher, (the lowest rating from Fitch, Moody's and S&P) and also, (except - at the time of writing - for Hong Kong and Luxembourg), have banks operating in sterling markets which have credit ratings of green or above in the MUFG Corporate Markets (Link) creditworthiness service.

This list is for direct investments, it is possible money market funds may be partly invested in countries outside this list as part of their strategy to spread risk, across many counterparties.

***Based on lowest available rating (as at 23rd December 2025)***

### **AAA**

- Australia
- Denmark
- Germany
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

### **AA+**

- Canada
- U.S.A.

### **AA**

- Abu Dhabi (UAE)
- Finland
- Qatar

### **AA-**

- U.K.

### **A+**

- Belgium
- France

## **5.6 TREASURY MANAGEMENT SCHEME OF DELEGATION**

### **(i) Full Council**

- receiving and reviewing reports on treasury management policies, practices and activities.
- approval of annual strategy.
- approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices.
- budget consideration and approval.
- approval of the division of responsibilities.
- receiving and reviewing regular monitoring reports and acting on recommendations.

### **(ii) Overview and Scrutiny Panel (Performance and Growth)**

- reviewing the treasury management policy and procedures and making recommendations to the responsible body.

### **(iii) Cabinet**

- receiving and reviewing regular monitoring reports and acting on recommendations.

## 5.7 THE TREASURY MANAGEMENT ROLE OF THE SECTION 151 OFFICER

### The S151 (responsible) officer

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance.
- submitting regular treasury management policy reports.
- submitting budgets and budgets variations.
- receiving and reviewing management information reports.
- reviewing the performance of the treasury management function.
- ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function.
- ensuring the adequacy of internal audit and liaising with external audit.
- recommending the appointment of external service providers.
- preparation of a Capital Strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long-term timeframe.
- ensuring that the Capital Strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money.
- ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the Council.
- ensure that the Council has appropriate legal powers to undertake expenditure on non-financial assets and their financing.
- ensuring the proportionality of all investments so that the Council does not undertake a level of investing which exposes the Council to an excessive level of risk compared to its financial resources.
- ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long-term liabilities.
- provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees.
- ensuring that members are adequately informed and understand the risk exposures taken on by the Council.
- ensuring that the Council has adequate expertise, either in house or externally provided, to carry out the above.
- creation of Treasury Management Practices which specifically deal with how non treasury investments will be carried out and managed, to include the following (TM Code p54): -
  - *Risk management (TMP1 and schedules), including investment and risk management criteria for any material non-treasury investment portfolios.*
  - *Performance measurement and management (TMP2 and schedules), including methodology and criteria for assessing the performance and success of non-treasury investments.*

- *Decision making, governance and organisation (TMP5 and schedules), including a statement of the governance requirements for decision making in relation to non-treasury investments; and arrangements to ensure that appropriate professional due diligence is carried out to support decision making.*
- *Reporting and management information (TMP6 and schedules), including where and how often monitoring reports are taken.*
- *Training and qualifications (TMP10 and schedules), including how the relevant knowledge and skills in relation to non-treasury investments will be arranged.*

## **5.8 GLOSSARY**

### **Bail in Risk**

Bail in risk arises from the failure of a bank. Bondholders or investors in the bank would be expected to suffer losses on their investments, as opposed to the bank being bailed out by government.

### **Bank Equity Buffer**

The mandatory capital that financial institutions are required to hold, in order to provide a cushion against financial downturns, to ensure the institution can continue to meet its liquidity requirements.

### **Bank Rate**

The official interest rate of the Bank of England, this rate is charged by the bank on loans to commercial banks.

### **Bank Stress Tests**

Tests carried out by the European Central Bank on 51 banks across the EU. The tests put banks under a number of scenarios and analyse how the bank's capital holds up under each of the scenarios. The scenarios include a sharp rise in bond yields, a low growth environment, rising debt, and adverse action in the unregulated financial sector.

### **Basis Point**

1/100<sup>th</sup> of 1% i.e. 0.01%. 10 basis points is 0.1%.

### **Bonds**

A bond is a form of loan; the holder of the bond is entitled to a fixed rate of interest (coupon) at fixed intervals. The bond has a fixed life and can be traded.

### **Call Account**

A bank account that offers a rate of return and the funds are available to withdraw on a daily basis.

### **Capital Financing Requirement (CFR)**

The CFR is a measure of the capital expenditure incurred historically but has yet to be financed, by for example capital receipts or grants funding. The current CFR balance is therefore financed by external borrowing, and internal borrowing (i.e. use of working capital on the balance sheet – creditors, cash etc).

### **Capital Receipts**

Funds received when an asset is sold. This can be used to fund new capital expenditure.

### **Certificate of Deposit**

Evidence of a deposit with a financial institution repayable on a fixed date. They are negotiable instruments, and have a secondary market, and can be sold before maturity.

### **Collar (Money Market Fund)**

The fund "collar" forms part of the valuation mechanism for the fund. LVNAV funds allow investors to purchase and redeem shares at a constant NAV calculated to 2 decimal places, i.e. £1.00. This is achieved by the fund using amortised cost for valuation

purposes, subject to the variation against the marked-to-market NAV being no greater than 20 basis points (0.2%). (This compares to current Prime CNAV funds which round to 50 basis points, or 0.5%, of the NAV.)

### **Constant Net Asset Value (CNAV)**

Constant Net Asset Value refers to funds which use amortised cost accounting to value all of their assets. They aim to maintain a Net Asset Value (NAV), or value of a share of the fund at £1 and calculate their price to 2 decimal places.

### **Counterparty**

Another organisation with which the Council has entered into a financial transaction with, for example, invested with or borrowed from. There will be an exposure of risk with a counterparty.

### **Credit Default Swaps (CDS)**

A financial agreement that the seller of the CDS will compensate the buyer in the event of a loan default. The seller insures the buyer against a loan defaulting.

### **Credit Ratings**

A credit rating is the evaluation of a credit risk of a debtor and predicting their ability to pay back the debt. The rating represents an evaluation of a credit rating agency of the qualitative and quantitative information, this result in a score, denoted usually by the letters A to D and including +/-.

### **DMADF**

The Debt Management Account Deposit Facility. This is run by the UK's Debt Management Office and provides investors with the ability to invest with UK central government.

### **ECB**

The European Central Bank, one of the institutions that makes up the EU. Its main function is to maintain price stability across the Eurozone.

### **ESG**

Environmental, society, and governance investing, makes reference to a set of standards for an organisation's behaviour, which can be used by a socially aware investor to make investment decisions. Environmental factors include how an organisation safeguards the environment, social criteria look at how the organisation manages its relationships with the community, employees, suppliers, and customers, and governance deals with leadership, internal controls and audits.

### **Federal Reserve (Fed)**

The central bank of the United States.

### **FOMC (Federal Open Market Committee)**

The committee within the US Federal Reserve that makes decisions about interest rates, and the US money supply.

**Forward Deal**

The act of agreeing today to deposit/loan funds for an agreed time limit at an agreed date and rate.

**GDP (Gross Domestic Product)**

The total value of all final goods and services produced and sold in a year by a country.

**Gilts**

Bonds issued by the Government in Sterling.

**Link Group**

The council's treasury advisors, who took over from Arlingclose in March 2023. Now called MUFG Corporate Markets.

**Liquidity**

The degree to which an asset can be bought or sold quickly.

**LVNAV Money Market Fund**

Low volatility net asset value. The fund will have at least 10% of its assets maturing on a daily basis and at least 30% of assets maturing on a weekly basis.

**MiFID**

Markets in Financial Instruments Directive, is a regulation that increases the transparency across the EU's financial markets and standardises the regulatory disclosures required. In force since 2008.

**Minimum Revenue Provision (MRP)**

An amount set aside annually from revenue to repay external debt.

**Monetary Policy Committee (MPC)**

A committee of the Bank of England that meets to decide on the UK interest rate.

**Monetary Policy**

A policy adopted by government to affect monetary and financial conditions in the economy.

**Money Market Funds**

An open-ended mutual fund that invests in short-term debt securities. A deposit will earn a rate of interest, whilst maintaining the net asset value of the investment. Deposits are generally available for withdrawal on the day.

**MUFG Corporate Markets**

The council's treasury advisors were called Link Group.

**Office of Budget Responsibility (OBR)**

An independent public sector body that provides independent forecasts.

**Passive Investor**

An investor that does not usually or frequently buy individual stocks and does not individually pick investments to beat the market. Holdings are usually long term. This contrasts with an active investor.

**Prudential Code**

The CIPFA code of practice which ensures local authorities spending plans are affordable, prudent and sustainable.

**Public Works Loans Board (PWLB)**

The PWLB is an agency of the Treasury, it lends to public bodies at fixed rates for periods up to 50 years. Interest rates are determined by gilt yields.

**Purchasing Managers Index**

Economic indicators derived from monthly surveys of private sector companies.

**REFCUS**

Revenue Expenditure Funded from Capital Under Statute. Expenditure which would normally be considered revenue expenditure, but has been statutorily defined as capital expenditure, including the giving of a loan, grant or other financial assistance to any person, whether for use by that person or by a third party, towards expenditure which would, if incurred by the authority, be capital expenditure. Or expenditure incurred on the acquisition, production or construction of assets for use by, or disposal to, a person other than the local authority which would be capital expenditure if those assets were acquired, produced or constructed for use by the local authority.

**Reserves**

The accumulation of past revenue surpluses and contributions, which can be used to meet future expenditure. The reserves can be general reserves or earmarked for a specific purpose.

**Security, Liquidity, Yield (SLY)**

The factors taken into account when investing and are prioritised in the order.

**SONIA**

Sterling overnight index average interest rate. On each London business day, SONIA is measured as the trimmed mean, rounded to four decimal places, of interest rates paid on eligible sterling denominated deposit transactions.

**Transactional Banking**

Use of a bank for day-to-day banking requirement, e.g. provision of current accounts, deposit accounts and on-line banking.

**UN Principles for Responsible Banking**

Are a unique framework for ensuring that signatory banks' strategy and practice align with the vision society has set out for its future in the Sustainable Development Goals and the Paris Climate Agreement.



The framework consists of 6 Principles designed to bring purpose, vision and ambition to sustainable finance. They were created in 2019 through a partnership between founding banks and the United Nations. Signatory banks commit to embedding these 6 principles across all business areas, at the strategic, portfolio and transactional levels.

- Principle 1: Alignment, align business strategy with individual's goals as expressed in the sustainable development goals, the Paris Climate Agreement and national and regional frameworks.
- Principle 2: Impact and Target Setting, increase positive impacts and reduce negative impacts on, and managing the risks to people and environment.
- Principle 3: Clients and Customers, work with clients and customers to encourage sustainable practices and enable economic activities that create shared prosperity.
- Principle 4: Stakeholders, engage with stakeholders to achieve society's goals.
- Principle 5: Governance and Culture, implement the commitment to these principles through effective governance.
- Principle 6: Transparency and Accountability, periodic review of the implementation of these principles, and be transparent about and accountable for the positive and negative impacts, and the contribution to society's goals.

A 3-step process guides signatories through implementing their commitment:

1. Impact Analysis: identifying the most significant impacts of products and services on the societies, economies and environments that the bank operates in.
2. Target Setting: setting and achieving measurable targets in a banks' areas of most significant impact.
3. Reporting: publicly report on progress on implementing the principles, being transparent about impacts and contributions.

### **UN Principles for Responsible Investments**

The 6 principles for responsible investments offer possible actions for incorporating ESG issues into investment practice.

The principles that the signatories sign up to are;

- **Principle 1:** We will incorporate ESG issues into investment analysis and decision-making processes.
- **Principle 2:** We will be active owners and incorporate ESG issues into our ownership policies and practices.
- **Principle 3:** We will seek appropriate disclosure on ESG issues by the entities in which we invest.
- **Principle 4:** We will promote acceptance and implementation of the principles within the investment industry.
- **Principle 5:** We will work together to enhance our effectiveness in implementing the principles.
- **Principle 6:** We will each report on our activities and progress towards implementing the principles.

The Principles for Responsible Investment were developed by an international group of institutional investors reflecting the increasing relevance of environmental, social and corporate governance issues to investment practices. The process was convened by the United Nations Secretary-General.

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## Capital Strategy 2026/27

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**Annex A**     Risks Inherent in the Council's Investments in Commercial Property

## 1.0 Introduction

### 1.1 Introduction

The Capital Strategy is a key policy document for the Council and provides guidance on the Capital Programme and the use of Capital Resources and the Asset Management Plans. The strategy reflect links to other Council plans such as the Commercial Investment Strategy. It provides 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.

Decisions made this year on capital and treasury management will have financial consequences for the Council for many years into the future. They are therefore subject to both a national regulatory framework (Prudential Code 2018) and to local policy framework, summarised in this report and is required to be approved by Full Council. The objectives of the Capital Strategy are to :-

- Provide an overview of the governance process for approval and monitoring of capital expenditure,
- Provide a longer term view of capital expenditure plans,
- Provide an overview of asset management planning,
- Provide expectations around debt and use of internal borrowing to support capital expenditure,
- Define the authority's approach to commercial activities including due diligence and risk appetite,

## 2.0 Capital Expenditure and Financing

### 2.1 Capital Expenditure

Capital expenditure is where the Council spends money on assets, such as property or vehicles, that will be used for more than one year. In local government this includes spending on assets owned by other bodies (REFCUS), and loans and grants to other bodies enabling them to buy assets. For details of the Council's policy on capitalisation, see the Council's Code of Financial Management and accounting policies.

Capital expenditure is to be incurred in line with Financial Procedure Rules.

In 2026/27, the Council is planning capital expenditure of £29.2m, and for future years is summarised below:

Prudential Indicator	2024/25 Actual	2025/26 Forecast <sup>(1)</sup>	2026/27 Budget	2027/28 Budget	2028/29 Budget
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<b>Capital Expenditure Actual/Estimate</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
General Fund	16,851	24,048	29,167	18,825	8,602
<b>Total</b>	<b>16,851</b>	<b>24,048</b>	<b>29,167</b>	<b>18,825</b>	<b>8,602</b>

<sup>(1)</sup> Q2 forecast

The main capital projects in 2026/27 include Huntingdon Health and Sport Hub £9m, Vehicle Replacements £2.4m, One Leisure St Ives Pitch £1.4m, Hinchingsbrooke Country Park Enhanced Scheme £1.4m, Eastfield House Power Upgrade £0.6m and Additional Waste Rounds £0.6m.

Some projects within the proposed capital programme may be eligible for external funding from organisations such as Sport England, the National Lottery, or government departments including the Department for Culture, Media and Sport. Other projects could benefit from the proposed new approach to using the Community Infrastructure Levy (CIL) to support capital infrastructure investment. Securing additional funding from these sources would reduce the level of borrowing required by the Council, thereby lowering the Capital Financing Requirement (CFR) and, in turn, reducing the associated revenue costs of borrowing.

In addition to the proposed capital programme outlined above, Cabinet has approved the next stage of a regeneration project with Capital and Centrica (C&C) focused on sites within our Market Towns. C&C are experienced property developers with a strong track record of delivering innovative, high quality new developments.

This project will see the delivery of over 300 homes and additional commercial space in our area. This in turn will lead to an increase in the number of residents and businesses in our area from which the Council can generate additional Council Tax and Business Rate income that can be reinvested in local services.

The project requires short term financing from the Council for which a specific earmarked reserve of £2m has been set aside.

## **2.2 Governance**

Service managers bid annually through the “New Ideas” programme to include new projects in the Council’s capital programme. Continuation of replacement schemes such as fleet replacement, or IT hardware/software are considered for inclusion by the s151 Officer. Schemes where external funding is available or a return on investment is made, will be considered more favourably.

Major capital projects will be monitored through its lifecycle by the Treasury & Capital Management Group.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council’s own resources (revenue, reserves and

capital receipts) or debt (borrowing and leasing). The planned financing of the above expenditure is as follows:

<b>Capital Financing</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
External sources	12,908	14,862	9,936	4,001	4,001
Own resources	3,360	2,961	50	50	2,009
Internal Borrowing/Debt	514	6,225	19,181	14,774	2,592
<b>Total</b>	<b>16,851</b>	<b>24,048</b>	<b>29,167</b>	<b>18,825</b>	<b>8,602</b>

<sup>(1)</sup> Q2 forecast

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as minimum revenue provision (MRP). Alternatively, proceeds from selling capital assets (capital receipts) may be used to replace debt finance. Planned MRP and use of capital receipts are as follows:

<b>Replacement of prior years' debt finance</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
MRP	2,824	2,861	3,350	3,943	4,115

<sup>(1)</sup> Q2 forecast

To reduce the Council's reliance on debt and the associated high financing costs, Finance and Planning have submitted a separate report detailing Stage 2 of the Council's Community Infrastructure Levy (CIL) Governance Review. This builds on the Statement of Intent agreed in June 2024. The report recommends a more flexible use of CIL to support Council capital programme projects, enabling CIL to be applied to eligible Council-led schemes. This would reduce reliance on borrowing and reserves, improve long-term financial sustainability, and allow for forward funding where appropriate. Overall, the approach seeks to maximise the benefit of CIL for Huntingdonshire while ensuring the efficient and prudent use of Council reserves.

The Council's full minimum revenue provision statement is at Appendix 4.

The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP and capital receipts used to replace debt. The CFR is expected to increase by £15.8m during 2026/27. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

<b>Prudential Indicator</b>	<b>2024/25 Actual</b>	<b>2025/26 Forecast<sup>(1)</sup></b>	<b>2026/27 Budget</b>	<b>2027/28 Budget</b>	<b>2028/29 Budget</b>
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<b>Estimate of Capital Financing Requirement</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>	<b>£000s</b>
General Fund services	72,855	79,080	94,911	105,742	104,220
<b>Total CFR</b>	<b>72,855</b>	<b>79,080</b>	<b>94,911</b>	<b>105,742</b>	<b>104,220</b>

<sup>(1)</sup> Q2 forecast

## 2.3 Asset management

To ensure that capital assets continue to be of long-term use, the Council has strategies to manage assets held by services.

## 2.4 Asset disposals

When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or to repay debt. Repayments of capital grants, loans and investments also generate capital receipts. The Council has budgeted to receive £0.1m of capital receipts in the coming financial year and following years as follows:

<b>Capital Receipts</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
Asset sales <sup>(2)</sup>	229	100	50	50	2,009
Loans repaid	32	0	0	0	0
<b>Total</b>	<b>261</b>	<b>100</b>	<b>50</b>	<b>50</b>	<b>2,009</b>

<sup>(1)</sup> Q2 forecast

<sup>(2)</sup> Includes right to buy clawback which ceases in 2028/29. In 2028/29 a loan to Urban and Civic Ltd is repaid, as this was paid as a capital loan the repayment of principal is classed as a capital receipt.

## 3.0 Borrowing, debt and investments

### 3.1 Treasury Management

Treasury management is concerned with keeping sufficient, but not excessive, cash available to meet the Council's spending needs, while managing the risks involved. Surplus cash is invested until required, while a shortage of cash will be met by short-term borrowing. The Council is typically cash rich in the short-term as revenue income is received before it is spent, but cash poor in the long-term as capital expenditure is incurred before being financed. The revenue cash surpluses are offset against capital expenditure which reduces overall borrowing.

Due to decisions taken in the past, the Council currently (December 2025) has £34.26m borrowing at a weighted average interest rate of 2.84%, and £79.59m treasury investments (bank, MMFs, DMO, property fund) at an average rate of 3.84%.

### 3.2 Borrowing strategy

The Council's main objectives when borrowing are to achieve a low but certain cost of finance while retaining flexibility should plans change in future. These objectives are often conflicting, and the Council therefore seeks to strike a balance between short-term loans (currently available at around 4.4%) and long-term fixed rate loans where the future cost is known but higher (currently 5.3% for 10 years).

The Council does not borrow to invest for the primary purpose of financial return and therefore retains full access to the Public Works Loans Board.

Projected levels of the Council's total outstanding long-term external debt (which comprises borrowing, and leases are shown below, compared with the capital financing requirement (see above).

<b>Prudential Indicator Gross Debt and the CFR</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
Debt	34,264	34,255	34,255	34,255	34,255
Leases	545	544	543	542	541
<b>Total</b>	<b>34,809</b>	<b>34,799</b>	<b>34,798</b>	<b>34,797</b>	<b>34,796</b>
Capital Financing Requirement	72,855	79,080	94,911	105,742	104,220

Statutory guidance is that debt should remain below the capital financing requirement, except in the short-term. As can be seen from table 6, the Council expects to comply with this in the medium term.

### 3.3 Liability benchmark

To compare the Council's actual borrowing against an alternative strategy, a liability benchmark has been calculated showing the lowest risk level of borrowing. This assumes that cash and investment balances are kept to at least £10m at each year-end. This benchmark is currently £(17.1m) and is forecast to rise to £(31.9)m in 2028/29.

<b>Borrowing and the Liability Benchmark</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
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Outstanding borrowing	34,264	34,255	34,255	34,255	34,255
Liability benchmark	(5,745)	(9,095)	(13,088)	788	(3,491)

The table shows that the Council expects to reduce its borrowing towards the liability benchmark over the long-term. It is not expected to reduce to the benchmark because fixed borrowing that took place in the past (and was required at that time), and the Council's current high levels of balance sheet resources (reserves and working capital).

### 3.4 Affordable borrowing limit

The Council is legally obliged to set an affordable borrowing limit (also termed the authorised limit for external debt) each year. In line with statutory guidance, a lower "operational boundary" is also set as a warning level should debt approach the limit.

<b>Prudential Indicators: Authorised limit and Operational Boundary for external debt</b>	<b>2025/26 Limit £m</b>	<b>2026/27 Limit £m</b>
Authorised limit – General	95	95
Authorised limit – Loans	15	15
Authorised limit – CIS	25	25
<b>Authorised limit – total external debt</b>	<b>135</b>	<b>135</b>
Operational boundary – General	75	75
Operational boundary – Loans	15	15
Operational boundary – CIS	25	25
<b>Operational boundary – total external debt</b>	<b>115</b>	<b>115</b>

Further details on borrowing are in detailed in the Treasury Management Strategy.

### 3.5 Treasury Investment strategy

Treasury investments arise from receiving cash before it is paid out again. Investments made for service reasons or for pure financial gain are not generally considered to be part of treasury management.

The Council's policy on treasury investments is to prioritise security and liquidity over yield, that is to focus on minimising risk rather than maximising returns. Cash that is likely to be spent in the near term is invested securely, for example with the government, other local authorities or selected high-quality banks, to minimise the risk of loss. Money that could be held for longer terms is generally invested in the DMO. Both near-term and longer-term investments may be held in pooled funds, where an

external fund manager makes decisions on which particular investments to buy and the Council may request its money back but with a longer notice period.

<b>Treasury management investments</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
Near-term investments	65,113	60,000	55,500	56,625	52,625
Longer-term investments	4,000	4,000	4,000	4,000	4,000
<b>Total</b>	<b>69,113</b>	<b>64,000</b>	<b>59,500</b>	<b>60,625</b>	<b>56,625</b>

Further details on treasury investments are in the Council's Treasury Management Strategy 2026/27.

### **3.6 Risk Management and Governance**

The effective management and control of risk are prime objectives of the Council's treasury management activities. The treasury management strategy therefore sets out various indicators and limits to constrain the risk of unexpected losses and details the extent to which financial derivatives may be used to manage treasury risks.

The treasury management prudential indicators are included in the Treasury Management Strategy

Decisions on treasury management investment and borrowing are made daily and are therefore delegated to the Corporate Director (Finance and Resources) and staff, who must act in line with the treasury management strategy approved by Council. Quarterly reports on treasury management activity are presented to Overview and Scrutiny Panel, Cabinet, and Council. The Overview and Scrutiny Panel (Performance and Growth) is responsible for scrutinising treasury management reporting.

## **4.0 Investments for Service Purposes**

### **4.1 Service Investments**

The Council has made investments to assist local public services, including making loans to local organisations. In light of the public service objective, the Council is willing to take more risk than with treasury investments, however it still plans for such investments to break-even and/or generate a surplus.

### **4.2 Governance**

Decisions on service investments are made by the relevant service manager in consultation with the Corporate Director (Finance and Resources), and must meet the criteria and limits laid down in the Treasury Management Strategy. Most loans and shares are capital expenditure, and purchases will therefore also be approved as part of the capital programme.

Further details on service investments are in the Investment Strategy.

## **5.0 Commercial Activities**

### **5.1 Purpose of commercial activity**

The Council has invested in commercial property, the total commercial investments are valued at £73.2m (31/03/2025) with the largest being Tri-link, Wakefield at £15.9m. The total portfolio provides a gross yield (rental income/valuation) of 6.53% for 2024/25. The Council's Commercial Investment Strategy, introduced in 2015, was last refreshed and reviewed in February 2025.

### **5.2 Risk Management**

With financial return being the main objective, the Council accepts higher risk on commercial investment than with treasury investments. The principal risk exposures include see also Appendix A for further description and mitigation.

- Declining capital values risk
- Rising borrowing costs risk
- Illiquidity of assets risk
- Void risk
- Economic environment risk
- Regulatory risk
- Policy risk
- Resource risk

In order that commercial investments remain proportionate to the size of the Council, these were subject to a 6% expected gross yield at purchase.

### **5.3 Governance**

Decisions on commercial investments are made by the Corporate Director (Finance and Resources), in line with the criteria and limits approved by Council in the Treasury Management, Capital and Investment Strategies. Property and most other commercial investments are also capital expenditure and purchases will therefore also be approved as part of the capital programme. Additionally, capital proposals are required to be submitted to the Treasury and Capital Management Group for scrutiny before submission for approval.

Further details on commercial investments and limits on their use are in the Investment Strategy.

Further details on the risk management of commercial investments are in the Appendix.

<b>Prudential Indicator: Net Income from Commercial and service investments to net revenue stream</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
Net income from service and commercial investments <sup>(1)</sup>	3,409	2,810	3,755	3,796	3,780
Net revenue stream	26,058	27,373	27,715	27,316	28,284
Proportion	<b>13%</b>	<b>10%</b>	<b>14%</b>	<b>14%</b>	<b>13%</b>

<sup>(1)</sup>This includes CCLA property fund, loans to local organisations, and commercial estates.

## **6.0 Liabilities and Guarantees**

### **6.1 Liabilities**

In addition to debt of £34.259m as at 31<sup>st</sup> December 2025, the Council has also set aside as at 31<sup>st</sup> March 2025 £3.7m to cover risks from NDR Appeals. The Council is also at risk of having to pay for contingent liabilities of £2.9m as at 31<sup>st</sup> March 2025, including Contaminated Land (£2.2m) and Municipal Mutual Insurance Liquidation (£0.7m). The Council has not put aside any money because the requirement to pay will only materialise if a future event outside the control of the Council occurs.

### **6.2 Risk Management and Governance**

Decisions on incurring new discretionary liabilities are taken by service managers in consultation with the Corporate Director (Finance and Resources). The risk of liabilities crystallising and requiring payment is monitored by the Finance team. New liabilities are reported to the Corporate Director (Finance and Resources) for approval and notification and inclusion in the statement of accounts.

Further details on liabilities are included in the 2024/25 statement of accounts.

## **7.0 Revenue Budget Implications**

### **7.1 Minimum Revenue Provision**

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e., the amount funded from Council Tax, business rates and general government grants.

<b>Prudential Indicator: Proportion of financing costs to net revenue stream</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast<sup>(1)</sup> £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
Net revenue stream	26,058	27,373	27,715	27,316	28,284
Financing costs (£m)	3,795	3,833	4,322	4,915	5,087
Proportion of net revenue stream	<b>15%</b>	<b>14%</b>	<b>16%</b>	<b>18%</b>	<b>18%</b>

Further details on the revenue implications of capital expenditure are set out in the 2026/27 MTFS.

## **7.2 Sustainability**

Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years can extend for up to 50 years into the future. The Corporate Director (Finance and Resources) is satisfied that the proposed capital programme is prudent, affordable and sustainable, on the basis that;

- Services have been involved in the process to identify future capital requirements.
- MRP has been calculated according to the approved policy.
- A business plan will need to be produced for each significant project before it commences.
- Large capital projects will be monitored by the Project Programme Board (where appropriate).
- Capital receipt projections are prudent and based on historic experience.
- The costs of borrowing have been built into the budget and MTFS.

## **8.0 Knowledge and Skills**

### **8.1 Qualifications**

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example both the Corporate Director (Finance and Resources) and the Chief

Finance Officer are qualified accountants. The Council can provide junior staff with funding to study relevant professional qualifications including CIPFA and AAT.

Where Council staff do not have the knowledge and skills required, use is made of external advisers and consultants that are specialists in their field. The Council currently employs treasury management advisers and uses other consultants as specialist tasks are identified. This approach is more cost effective than employing such staff directly and ensures that the Council has access to knowledge and skills commensurate with its risk appetite. The Council's Code of Procurement sets out the regulatory and legal framework for procuring professional services.

## **9.0 Capitalisation of Debt Charges (New Policy)**

### **9.1 Existing Policy**

Huntingdonshire currently charge all debt financing incurred for capital projects to revenue. This is normal practice for most local authorities. As revenue pressures have increased over the years, more local authorities are opting to capitalise interest costs incurred. This applies to major capital projects whilst the asset is under construction. It is permissible under Prudential Borrowing Guidelines to capitalise such costs. These could comprise interest on bank overdrafts and short- and long-term debt, plus amortisation of ancillary costs incurred in connection with the arrangement of debt, arising as a result of fixed assets taking a substantial period of time to bring into service.

### **9.2 Policy from 2026/27**

Under the new policy of capitalising these borrowing costs, the financial impact will be to reduce revenue costs during the development phase of large-scale capital projects. It should be noted that these debt charges will be chargeable to revenue in later years once each relevant project becomes operational.

The proposed accounting policy in respect of the capitalisation of debt charges that will be in place for the 2026/27 accounts is as follows:

The Council will capitalise borrowing costs incurred against major projects, whilst the assets are under construction. Major projects are considered to be those where total planned (multi-year) borrowing for a single asset (including land and building components) exceeds £5m, and where the construction period exceeds twelve months. This applies to the first tranche of capital expenditure financed from borrowing

up until the asset is operationally complete and ready to be brought into use. Both tests will be determined using the estimated costs at the time of preparing the accounts in the first year of capitalisation. Should either test fail in subsequent financial years, the prior year's treatment will not be adjusted retrospectively.

Where borrowing costs are to be capitalised and specific funds are borrowed, the amount to be capitalised will be the actual borrowing cost incurred on that borrowing during the period, less any investment income arising on the temporary investment of any borrowings taken out in advance of need.

Where an authority borrows funds generally, the Code requires authorities to determine a capitalisation rate to expenditure incurred on the asset. This rate is to be calculated as the weighted average of borrowing costs that are outstanding during the capitalisation period.

Huntingdonshire will disclose within the PPE note in the Statement of Accounts the amount of borrowing costs capitalised during the year, and the capitalisation rate used to determine the amount of eligible borrowing costs.

A capital budget will be approved each year to allow for capitalised debt charges. At year end, the charge will be made to the relevant project by crediting revenue (interest charges) and debiting the capital project accordingly.

## Risks inherent in the Council's investments in commercial property

	Risk	Description of risk	Mitigation
<b>A</b>	<b>Falling capital value</b>	Reduction in the market value of the property	<p>Commission regular condition surveys</p> <p>Ensure maintenance is carried out (including tenant repairs)</p> <p>Perform regular maintenance</p> <p>Plan capital improvements</p> <p>Monitor general market movements, if falling consider divestment of some of the portfolio</p> <p>Use active asset management including negotiation leases before terminations to maintain asset values</p>
<b>B</b>	<b>Rising borrowing costs</b>	Increase in the cost of servicing loan interest	Only use fixed rate borrowing
<b>C</b>	<b>Illiquidity of assets</b>	Assets cannot be sold in the short-term	<p>Keep sufficient funds in short-term investments</p> <p>Keep funds in the CCLA property fund, which is property based but is available to sell quicker than property</p> <p>Keep open channels to short-term borrowing</p> <p>Seek relationships with other local authorities that have surplus cash</p> <p>Maintain properties to make them more desirable if a sale is required</p>
<b>D</b>	<b>Void risk</b>	Empty properties reduce rental income	<p>Market empty properties on an active basis</p> <p>Keep close contact with tenants so their intentions are known</p> <p>Monitor tenant covenant</p>



<b>E</b>	<b>Economic environment risk</b>	General economic condition worsen leading to reduced demand for commercial properties	Diversify the portfolio geographically and by type (retail, commercial, industrial)
<b>F</b>	<b>Regulatory risks</b>	Changes to legislation or accounting regulations effect the operation of the CIS	<p>Maintain awareness of the direction of Government and Treasury policies.</p> <p>Influence policy direction through nation groups, e.g. CIPFA, LGA, s151.</p> <p>Respond to consultations on relevant regulation changes</p>
<b>G</b>	<b>Policy risks</b>	Changes to Council priorities lead to lack of corporate support for the CIS	<p>Influence corporate policy through officer forums</p> <p>Maintain relationships with political leadership</p> <p>Market the CIS internally to ensure the strategy is understood</p> <p>Integrate the CIS income streams into the budget</p>
<b>H</b>	<b>Resource risk</b>	Lack of resource in terms of skills and time	<p>Pay market salaries to recruit and retain the people with the right skills and experience</p> <p>Provide training to keep skills up to date</p> <p>Have sufficient budget to buy in professional skills and advice when required</p> <p>Provide member commercial investment training</p>

## Annex B

The detailed Capital Programme for the period 2025/26 to 2029/30 is shown below, along with the sources of finance.

Capital Programme	Original Budget	Current Budget	Forecast (Q2)	Budget	Medium Term Financial Strategy		
	2025/26 £m	2025/26 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Chief Digital and Information Officer</b>							
Hardware Replacement	0.160	0.132	0.132	0.126	0.126	0.126	0.126
Telephony Replacement	0.016	0.008					
Data Centre Server Room (No.1) (Rephase)	0.010	0.020	0.020				
AV Equipment		0.060	0.220				
Datacentre Racks	0.062	0.299	0.050				0.100
Datacentre Racks (Rephase)				0.249			
WIFI Access Points							0.050
Mobile Device Refresh				0.082			
Network Switches				0.180			
Telephony/Contact Centre					0.200		
EastNet Replacement	0.249	0.250	0.250				
Monitor Replacements					0.025	0.025	0.025
Cyber Security Technology					0.070		
Server 2016/2019 Migration	0.070	0.099	0.069				0.020
Server 2016/2019 Migration (Rephase)				0.013			
Windows 10 End of Life	0.020	0.020	0.000				
Generator and Electrical Switchgear						0.050	
Public Switched Telephone Network	0.073	0.081	0.014				
Replacement Income Management System	0.000	0.019	0.019				
MFDs				0.050			
Cloud Backup				0.070			
UPS Replacement				0.076			
Hardware Replacement				0.074			
<b>Customer Services</b>							
Voice Bots		0.034					
Voice Bots (Rephase)				0.034			
Data Warehouse and GIS		0.016					0.175
Data Warehouse and GIS (Rephase)				0.016			
<b>Facilities</b>							
Solar Panel and Triple Glazing			0.368				
Eastfield House Refresh	0.102	0.102	0.063				
Pathfinder House Refresh	0.295	0.295	0.084				
Civic Suite Audio Visual Equipment	0.080	0.080	0.080				
Solar Canopy			0.191				
Meeting Pods			0.060				
<b>Environmental Services</b>							
Lone Worker Software	0.020						
Wheeled Bins	0.254	0.254	0.254	0.254	0.254	0.254	0.254
Vehicle Fleet Replacement	2.365	2.731	1.585	0.305	1.606	0.929	1.015
Vehicle Fleet Replacement (Rephase)				1.146			
Food Waste Collection	1.802	1.802	1.802				
Chipper Fleet	0.035	0.035	0.035				
Trail Mower	0.045	0.045	0.045				
Environmental Improvement Team Vehicle	0.070	0.070	0.070				
Litter Bin Replacements	0.028	0.028	0.028				
CCTV Generator	0.135	0.135	0.135				
CCTV Upgrade	0.240	0.240	0.240				
Civil Parking Enforcement		0.244	0.860				
Waste and Grounds Maintenance Tablet and Smartphones						0.030	
Vehicle Fleet Replacement 2026/27 Programme				0.918	(0.817)	0.053	0.197
Workshop Equipment				0.123			
Additional Waste and Food Rounds				0.567			
Essex Road Improvements				0.250			
Eastfield House Power Upgrade				0.600			

Capital Programme	Original Budget	Current Budget	Forecast (Q2)	Budget	Medium Term Financial Strategy		
	2025/26 £m	2025/26 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Community Services</b>							
Disabled Facilities Grants	1.650	1.600	2.140	1.600	1.600	1.600	1.600
Disabled Facilities Grants (Rephase)							
Mobile Devices		0.010	0.010		0.011		
<b>Parks Countryside and Climate</b>							
Play Equipment	0.030	0.035	0.035	0.030	0.030	0.030	0.030
Fencing	0.013	0.013	0.014	0.013	0.013	0.013	0.013
St Ives Park (Rephase)		0.080	0.080				
Hinchingbrooke Country Park							
Hinchingbrooke Country Park (Rephase)	2.161	2.378	2.378				
St Neots Riverside Park Path/Cycle Imps							
St Neots Riverside Park Path/Cycle Imps (Rephase)			0.303				
Godmanchester Recreation Ground Works Grant		0.030	0.030				
Riverside Park Toilets			0.250				
Water Safety Signs	0.020	0.020	0.020				
Paxton Pits Toilet Refurbishment				0.050			
Hinchingbrooke Inflatable AquaPark				0.170			
Habitat Banking				0.220			
Countryside Investment Opportunities				0.300	0.050	0.050	0.050
Hinchingbrooke Cafe Refurbishment				0.350			
Paxton Pits Roof and Guttering				0.040			
Play Equipment (Play Sufficiency Strategy)				0.165	0.335	0.230	
Hinchingbrooke Country Park Enhanced Scheme				1.400			
<b>Finance</b>							
Company Investment	0.000	0.100	0.100				
Company Investment (Rephase)							
VAT Partial Exemption	0.050	0.050		0.050	0.050	0.050	0.050
Capita Upgrade and 3D Secure2 SCA and payment portal Upgrade		0.011	0.011				
<b>Housing and Regeneration</b>							
Future High Streets - St Neots	0.021	7.126	6.106				
Future High Streets - St Neots (Rephase)				1.020			
Market Towns Programme	0.000	1.081	0.410				
Market Towns Programme (Rephase)				0.507			
Market Towns Programme - Future Schemes		0.003					
Wayfinding and Information			0.062				
RPF Grants to Business			(0.104)				
UK Shared Prosperity Fund Projects		0.065	0.065				
Ramsey Public Realm		1.677	0.409				
Ramsey Public Realm (Rephase)				1.268			
St Neots Masterplan Phase 1	0.059	0.178	0.088				
St Neots Masterplan Phase 1 (Rephase)				0.097			
Moore's Walk Improvement		0.003					
Housing Fund		0.305	0.305				
<b>Leisure and Health</b>							
One Leisure Improvements	0.300	0.300	0.660	0.300	0.300	0.300	0.300
One Leisure Ramsey 3G Car Park	0.021	0.063	0.063				
OL St Neots and St Ives Fitness Equipment and Refresh	0.025	0.025	0.024	0.025	0.025	0.025	0.025
One Leisure Refurbishment and Refresh	1.040	1.040	1.107				
One Leisure Improvements (Condition Survey Maintenance) Uplift				0.075	0.075	0.075	0.075
Burgess Hall Refurbishment				0.170			
Ten-Pin Bowling Refurbishment				0.050			
One Leisure St Ives Outdoor Pitch				1.420			
One Leisure St Ives Facility Improvements				0.250	0.750		
Huntingdon Health and Sport Hub				9.063	14.122	4.762	
Loves Farm Path Improvements				0.300			
<b>Planning</b>							
Community Infrastructure Levy External Projects	2.706	3.202	1.615	2.706			
Community Infrastructure Levy External Projects (Rephase)				1.587			
<b>Property and Facilities</b>							
Upgrade works at Fareham							
Health and Safety Works at Commercial Properties (Rephase)		0.051	0.051				
Energy Efficiency Works at Commercial Properties (Rephase)		0.062	0.062				
Commercial estates capital for works, enhancements and re-lettings (rephase)		0.650	0.650				
Roof Replacements (Rephase)		0.130	0.130				
Stonehill Refurbishment	0.300	0.300	0.300	0.700			
Pathfinder House Solar PV				0.065			
Meeting Pods				0.043			
<b>Total Gross Expenditure</b>	<b>14.527</b>	<b>27.687</b>	<b>24.048</b>	<b>29.167</b>	<b>18.825</b>	<b>8.602</b>	<b>4.105</b>

Capital Programme	Funder	Original Budget	Revised Budget	Forecast	Medium Term Financial Strategy			
		2025/26 £m	2025/26 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Financing</b>								
<b>Grants and Contributions</b>								
DFGs	Cambs CC	(1.400)	(1.400)	(1.812)	(1.400)	(1.400)	(1.400)	(1.400)
Wheeled bins	Developer	(0.101)	(0.101)	(0.052)	(0.101)	(0.101)	(0.101)	(0.101)
Market Town Funding - Future Schemes	CPCA		(1.085)	(0.410)	(0.507)			
Future High Streets	CPCA/CIL/NH/MHCLG	(0.021)	(7.126)	(6.105)	(1.020)			
St Neots Riverside Park Path/Cycle Imps (Rephase)	CIL			(0.303)				
St Ives Park	CIL		(0.080)	(0.080)				
Hinchingsbrooke Country Park	CIL	(1.500)						
UK Shared Prosperity Fund	CPCA		(0.065)	(0.065)				
Ramsey Public Realm	CPCA		(1.677)	(0.409)	(1.268)			
St Neots Masterplan Phase 1	CPCA	(0.059)	(0.178)	(0.088)				
St Neots Masterplan Phase 2 (Rephase)	CPCA				(0.097)			
Wayfinding	CPCA			(0.062)				
Moore's Walk	CPCA		(0.003)					
Housing Fund	MHCLG		(0.305)	(0.305)				
St Neots Riverside Toilets	STNTC/CPCA			(0.250)				
Solar Canopy and Glazing	Swim England			(0.191)				
Food Waste Collection	DEFRA	(1.802)	(1.802)	(1.802)				
One Leisure Refurbishment and Refresh	CIL	(0.420)	(0.420)	(0.420)				
One Leisure St Ives Outdoor	Football Foundation/CIL				(1.100)			
Roof Mounted Solar	Reserve			(0.368)				
Huntingdon Sport & Health Hub	CIL					(2.500)	(2.500)	
Stonehill Refurbishment	Reserve				(0.150)			
<b>Total Grants and Contributions</b>		<b>(5.303)</b>	<b>(14.242)</b>	<b>(12.722)</b>	<b>(5.643)</b>	<b>(4.001)</b>	<b>(4.001)</b>	<b>(1.501)</b>
<b>Use of Capital Reserves</b>								
Community Infrastructure Levy Reserve	CIL		(3.202)	(2.140)	(4.293)			
<b>Total Capital Reserves</b>		<b>0.000</b>	<b>(3.202)</b>	<b>(2.140)</b>	<b>(4.293)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Capital Receipts</b>								
Loan Repayments <sup>(a)</sup> - Huntingdon Hub	Loan						(1.984)	
Housing Clawback Receipts	PfP	(0.100)	(0.100)	(0.100)	(0.050)	(0.050)	(0.025)	
<b>Total Capital Receipts</b>		<b>(0.100)</b>	<b>(0.100)</b>	<b>(0.100)</b>	<b>(0.050)</b>	<b>(0.050)</b>	<b>(2.009)</b>	<b>0.000</b>
<b>Net to be funded by borrowing</b>		<b>9.124</b>	<b>10.143</b>	<b>9.086</b>	<b>19.181</b>	<b>14.774</b>	<b>2.592</b>	<b>2.604</b>

The Minimum Revenue Provision (MRP) for the above capital programme is shown in the table below

	2025/26 Actual £m	2026/27 Budget £m	2027/28 Budget £m	2028/29 Budget £m	2029/30 Budget £m
<b>MRP</b>	2.861	3.350	3.943	4.115	4.279

## CAPITAL

The detailed Draft Capital Programme for the period 2025/26 to 2029/30 is shown in **Tables 30a and 30b** below, along with the sources of finance. The revenue implications of the individual capital proposals are built into the respective revenue budgets and the impact of the proposed programme on the 2026/27 Minimum Revenue Provision (MRP) is £3.349m.

Huntingdonshire District Council				Table 30a			
Capital Programme	Original Budget	Current Budget	Forecast (Q2)	Budget	Medium Term Financial Strategy		
	2025/26 £m	2025/26 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Chief Digital and Information Officer</b>							
Hardware Replacement	0.160	0.132	0.132	0.126	0.126	0.126	0.126
Telephony Replacement	0.016	0.008					
Data Centre Server Room (No.1) (Rephase)	0.010	0.020	0.020				
AV Equipment		0.060	0.220				
Datacentre Racks	0.062	0.299	0.050				0.100
Datacentre Racks (Rephase)				0.249			
WIFI Access Points							0.050
Mobile Device Refresh				0.082			
Network Switches				0.180			
Telephony/Contact Centre					0.200		
EastNet Replacement	0.249	0.250	0.250				
Monitor Replacements					0.025	0.025	0.025
Cyber Security Technology					0.070		
Server 2016/2019 Migration	0.070	0.099	0.069				0.020
Server 2016/2019 Migration (Rephase)				0.013			
Windows 10 End of Life	0.020	0.020	0.000				
Generator and Electrical Switchgear						0.050	
Public Switched Telephone Network	0.073	0.081	0.014				
Replacement Income Management System	0.000	0.019	0.019				
MFDs				0.050			
Cloud Backup				0.070			
UPS Replacement				0.076			
Hardware Replacement				0.074			
<b>Customer Services</b>							
Voice Bots		0.034					
Voice Bots (Rephase)				0.034			
Data Warehouse and GIS		0.016					0.175
Data Warehouse and GIS (Rephase)				0.016			
<b>Facilities</b>							
Solar Panel and Triple Glazing			0.368				
Eastfield House Refresh	0.102	0.102	0.063				
Pathfinder House Refresh	0.295	0.295	0.084				
Civic Suite Audio Visual Equipment	0.080	0.080	0.080				
Solar Canopy			0.191				
Meeting Pods			0.060				
<b>Environmental Services</b>							
Lone Worker Software	0.020						
Wheeled Bins	0.254	0.254	0.254	0.254	0.254	0.254	0.254
Vehicle Fleet Replacement	2.365	2.731	1.585	0.305	1.606	0.929	1.015
Vehicle Fleet Replacement (Rephase)				1.146			
Food Waste Collection	1.802	1.802	1.802				
Chipper Fleet	0.035	0.035	0.035				
Trail Mower	0.045	0.045	0.045				
Environmental Improvement Team Vehicle	0.070	0.070	0.070				
Litter Bin Replacements	0.028	0.028	0.028				
CCTV Generator	0.135	0.135	0.135				
CCTV Upgrade	0.240	0.240	0.240				
Civil Parking Enforcement		0.244	0.860				
Waste and Grounds Maintenance Tablet and Smartphones						0.030	
Vehicle Fleet Replacement 2026/27 Programme				0.918	(0.817)	0.053	0.197
Workshop Equipment				0.123			
Additional Waste and Food Rounds				0.567			
Essex Road Improvements				0.250			
Eastfield House Power Upgrade				0.600			

Capital Programme	Original Budget	Current Budget	Forecast (Q2)	Budget	Medium Term Financial Strategy		
	2025/26 £m	2025/26 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Community Services</b>							
Disabled Facilities Grants	1.650	1.600	2.140	1.600	1.600	1.600	1.600
Disabled Facilities Grants (Rephase)							
Mobile Devices		0.010	0.010		0.011		
<b>Parks Countryside and Climate</b>							
Play Equipment	0.030	0.035	0.035	0.030	0.030	0.030	0.030
Fencing	0.013	0.013	0.014	0.013	0.013	0.013	0.013
St Ives Park (Rephase)		0.080	0.080				
Hinchingbrooke Country Park							
Hinchingbrooke Country Park (Rephase)	2.161	2.378	2.378				
St Neots Riverside Park Path/Cycle Imps							
St Neots Riverside Park Path/Cycle Imps (Rephase)			0.303				
Godmanchester Recreation Ground Works Grant		0.030	0.030				
Riverside Park Toilets			0.250				
Water Safety Signs	0.020	0.020	0.020				
Paxton Pits Toilet Refurbishment				0.050			
Hinchingbrooke Inflatable AquaPark				0.170			
Habitat Banking				0.220			
Countryside Investment Opportunities				0.300	0.050	0.050	0.050
Hinchingbrooke Cafe Refurbishment				0.350			
Paxton Pits Roof and Guttering				0.040			
Play Equipment (Play Sufficiency Strategy)				0.165	0.335	0.230	
Hinchingbrooke Country Park Enhanced Scheme				1.400			
<b>Finance</b>							
Company Investment	0.000	0.100	0.100				
Company Investment (Rephase)							
VAT Partial Exemption	0.050	0.050		0.050	0.050	0.050	0.050
Capita Upgrade and 3D Secure2 SCA and payment portal Upgrade		0.011	0.011				
<b>Housing and Regeneration</b>							
Future High Streets - St Neots	0.021	7.126	6.106				
Future High Streets - St Neots (Rephase)				1.020			
Market Towns Programme	0.000	1.081	0.410				
Market Towns Programme (Rephase)				0.507			
Market Towns Programme - Future Schemes		0.003					
Wayfinding and Information			0.062				
RPF Grants to Business			(0.104)				
UK Shared Prosperity Fund Projects		0.065	0.065				
Ramsey Public Realm		1.677	0.409				
Ramsey Public Realm (Rephase)				1.268			
St Neots Masterplan Phase 1	0.059	0.178	0.088				
St Neots Masterplan Phase 1 (Rephase)				0.097			
Moore's Walk Improvement		0.003					
Housing Fund		0.305	0.305				
<b>Leisure and Health</b>							
One Leisure Improvements	0.300	0.300	0.660	0.300	0.300	0.300	0.300
One Leisure Ramsey 3G Car Park	0.021	0.063	0.063				
OL St Neots and St Ives Fitness Equipment and Refresh	0.025	0.025	0.024	0.025	0.025	0.025	0.025
One Leisure Refurbishment and Refresh	1.040	1.040	1.107				
One Leisure Improvements (Condition Survey Maintenance) Uplift				0.075	0.075	0.075	0.075
Burgess Hall Refurbishment				0.170			
Ten-Pin Bowling Refurbishment				0.050			
One Leisure St Ives Outdoor Pitch				1.420			
One Leisure St Ives Facility Improvements				0.250	0.750		
Huntingdon Health and Sport Hub				9.063	14.122	4.762	
Loves Farm Path Improvements				0.300			
<b>Planning</b>							
Community Infrastructure Levy External Projects	2.706	3.202	1.615	2.706			
Community Infrastructure Levy External Projects (Rephase)				1.587			
<b>Property and Facilities</b>							
Upgrade works at Fareham							
Health and Safety Works at Commercial Properties (Rephase)		0.051	0.051				
Energy Efficiency Works at Commercial Properties (Rephase)		0.062	0.062				
Commercial estates capital for works, enhancements and re-lettings (rephase)		0.650	0.650				
Roof Replacements (Rephase)		0.130	0.130				
Stonehill Refurbishment	0.300	0.300	0.300	0.700			
Pathfinder House Solar PV				0.065			
Meeting Pods				0.043			
<b>Total Gross Expenditure</b>	<b>14.527</b>	<b>27.687</b>	<b>24.048</b>	<b>29.167</b>	<b>18.825</b>	<b>8.602</b>	<b>4.105</b>

Capital Programme	Funder	Original Budget	Revised Budget	Forecast	Medium Term Financial Strategy			
		2025/26 £m	2025/26 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
<b>Financing</b>								
<b>Grants and Contributions</b>								
DFGs	Cambs CC	(1.400)	(1.400)	(1.812)	(1.400)	(1.400)	(1.400)	(1.400)
Wheeled bins	Developer	(0.101)	(0.101)	(0.052)	(0.101)	(0.101)	(0.101)	(0.101)
Market Town Funding - Future Schemes	CPCA		(1.085)	(0.410)	(0.507)			
Future High Streets	CPCA/CIL/NH/MHCLG	(0.021)	(7.126)	(6.105)	(1.020)			
St Neots Riverside Park Path/Cycle Imps (Rephase)	CIL			(0.303)				
St Ives Park	CIL		(0.080)	(0.080)				
Hinchingsbrooke Country Park	CIL	(1.500)						
UK Shared Prosperity Fund	CPCA		(0.065)	(0.065)				
Ramsey Public Realm	CPCA		(1.677)	(0.409)	(1.268)			
St Neots Masterplan Phase 1	CPCA	(0.059)	(0.178)	(0.088)				
St Neots Masterplan Phase 2 (Rephase)	CPCA				(0.097)			
Wayfinding	CPCA			(0.062)				
Moore's Walk	CPCA		(0.003)					
Housing Fund	MHCLG		(0.305)	(0.305)				
St Neots Riverside Toilets	STNTC/CPCA			(0.250)				
Solar Canopy and Glazing	Swim England			(0.191)				
Food Waste Collection	DEFRA	(1.802)	(1.802)	(1.802)				
One Leisure Refurbishment and Refresh	CIL	(0.420)	(0.420)	(0.420)				
One Leisure St Ives Outdoor	Football Foundation/CIL				(1.100)			
Roof Mounted Solar	Reserve			(0.368)				
Huntingdon Sport & Health Hub	CIL					(2.500)	(2.500)	
Stonehill Refurbishment	Reserve				(0.150)			
<b>Total Grants and Contributions</b>		<b>(5.303)</b>	<b>(14.242)</b>	<b>(12.722)</b>	<b>(5.643)</b>	<b>(4.001)</b>	<b>(4.001)</b>	<b>(1.501)</b>
<b>Use of Capital Reserves</b>								
Community Infrastructure Levy Reserve	CIL		(3.202)	(2.140)	(4.293)			
<b>Total Capital Reserves</b>		<b>0.000</b>	<b>(3.202)</b>	<b>(2.140)</b>	<b>(4.293)</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Capital Receipts</b>								
Loan Repayments <sup>(a)</sup> - Huntingdon Hub	Loan						(1.984)	
Housing Clawback Receipts	PfP	(0.100)	(0.100)	(0.100)	(0.050)	(0.050)	(0.025)	
<b>Total Capital Receipts</b>		<b>(0.100)</b>	<b>(0.100)</b>	<b>(0.100)</b>	<b>(0.050)</b>	<b>(0.050)</b>	<b>(2.009)</b>	<b>0.000</b>
<b>Net to be funded by borrowing</b>		<b>9.124</b>	<b>10.143</b>	<b>9.086</b>	<b>19.181</b>	<b>14.774</b>	<b>2.592</b>	<b>2.604</b>

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## Investment Strategy 2026/27

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**Annex A**      Commercial Investment Property Listing

## 1.0 Introduction

The Council invests its money for three broad purposes:

- because it has surplus cash as a result of its day-to-day activities, for example when income is received in advance of expenditure (known as **treasury management investments**),
- to support local public services by lending to or buying shares in other organisations or lending to residents (**service investments**), and
- to provide a service and earn income (**investments properties**).

This investment strategy meets the requirements of statutory guidance issued by the government in December 2021, and focuses on the second and third of these categories.

## 2.0 Treasury Management Investments

The Council typically receives its income in cash (e.g., from taxes, grants and fees) before it pays for its expenditure in cash (e.g., through payroll, invoices and benefits). It also holds reserves for future expenditure and collects local taxes on behalf of other local authorities and central government. These activities, plus the timing of borrowing decisions, lead to a cash surplus which is invested in accordance with guidance from the Chartered Institute of Public Finance and Accountancy. The balance of treasury management investments is expected to fluctuate between £42.5m and £60.0m during the 2026/27 financial year.

### 2.1 Contribution

The contribution that these investments make to the objectives of the Council is to support effective treasury management activities.

### 2.2 Further Details

Full details of the Council's policies and its plan for 2026/27 for treasury management investments are covered in a separate document, the Treasury Management Strategy.

## 3.0 Service Investments: Loans

### 3.1 Contribution

The Council has previously made loans to local organisations to support local public services and stimulate local economic growth.

Including the Urban and Civic Loan – A loan which was provided to Urban and Civic to fast forward the construction of Incubator II on the Enterprise Zone at Alconbury.

### 3.2 Security

The main risk when making service loans is that the borrower will be unable to repay the principal loaned and/or the interest due. In order to limit this risk, and ensure that total exposure to service loans remains proportionate to the size of the Council, upper limits on the outstanding loans to each category of borrower have been set as follows:

<b>Borrower</b>	<b>31/03/2025 Actual £000s</b>	<b>31/12/2025 Actual £000s</b>	<b>2026/27 Limit £000s</b>
Urban and Civic Ltd	1,984	1,984	<b>Limit in total not across categories</b>
Somersham Parish Council	2	0	
Improvement Loans (DFGs) <sup>(1)</sup>	460	460	
Employee Loans	0	0	
<b>Total</b>	<b>2,446</b>	<b>2,444</b>	<b>15,000</b>

<sup>(1)</sup> These are small loans to householders. Only accounted for annually.

Accounting standards require the Council to set aside loss allowance for loans, reflecting the likelihood of non-payment. However, the Council makes every reasonable effort to collect the full sum loaned and has appropriate credit control arrangements in place to recover overdue repayments.

### 3.3 Risk assessment

The Council assesses the risk of loss before entering into and whilst holding service loans by:

1. A robust acquisition due diligence process and subsequent approvals
2. Liability management (reviews of debt levels and terms)
3. Counterparty risk (financial exposures, potential defaults, changing business plans, credit rating)
4. Market factors (with periodic advice from appropriate professionals)
5. State Aid considerations
6. Use of professional treasury and financial advisors

The Dun and Bradstreet Credit Reports are used to provide credit reports on the borrowers. The reports provide the following:

- Risk Assessment
- Trade Payments
- Legal Events
- Corporate Linkage
- Company Profile
- Financials
- Registry Info

The credit reports have a tracking feature which notifies the Council regarding any updates on a borrower's credit. Other sources such as Companies House and news websites provide the Council with extra information to assess and monitor risk.

## **4.0 Service Investments: Shares**

### **4.1 Contribution**

The Council will invest in the shares of its subsidiaries, to support local public services and stimulate local economic growth. The Council will be the sole shareholder of its subsidiary HDC Ventures Limited. The purpose of HDC Ventures is to enable the Council to participate in commercial trading activities.

### **4.2 Security**

One of the risks of investing in shares is that they fall in value meaning that the initial outlay may not be recovered. In order to limit this risk, upper limits on the sum invested in each category of shares have been set as follows.

<b>Shares Held</b>	<b>31/12/2025 Invested £000s</b>	<b>31/12/2025 Gain/Loss £000s</b>	<b>31/12/2025 Value £000s</b>	<b>2025/26 Limit £000s</b>
Subsidiary	0	0	0	1,000
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>

### **4.3 Risk assessment**

The risk will be assessed as the company matures and contracts are developed.

### **4.4 Liquidity**

Each investment will be considered by Cabinet and the maximum period set will be on a case-by-case basis.

### **4.5 Non-specified Investments**

The Council has limited the amount that can be invested in non-specified investments, this limit is £10m. The investments are categorised as non-specified because the term of the investment is or likely to be longer than 1 year. There is more detail in the Treasury Management Strategy (TMP1).

## **5.0 Investment Properties**

MHCLG defines property to be an investment if it is held primarily or partially to generate a surplus.

## 5.1 Contribution

The Council faces considerable financial challenges over the medium term. To achieve financial sustainability, the Commercial Investment Strategy was approved. The Council invests in local and regional UK commercial property with the intention of income generation which will help fund public services. For a full listing of CIS properties see Annex A.

<b>Commercial Investment Property (Summary)</b>	<b>31/03/2024 Value £000s</b>	<b>Gain/(Loss) £000s</b>	<b>31/03/2025 Value £000s</b>
Legacy Properties;			
Huntingdon	21,592	367	21,959
St Ives	1,444	79	1,523
St Neots	7,278	49	7,327
	<b>30,314</b>	<b>495</b>	<b>30,809</b>
<b>CIS Properties</b>			
2 Stonehill	2,276	0	2,276
80 Wilbury Way	1,908	0	1,908
Shawlands Retail Park	5,783	(232)	5,551
1400 & 1500 Parkway	4,037	0	4,037
Rowley Arts Centre, St Neots	6,543	(644)	5,899
Little End Road, St Neots	3,288	1,977	5,265
Tri-link, Wakefield	14,686	1,264	15,950
Alms Close	1,449	57	1,506
	<b>39,970</b>	<b>2,422</b>	<b>42,392</b>
<b>Total</b>	<b>70,284</b>	<b>2,917</b>	<b>73,201</b>

The table below illustrates the contribution that the CIS makes to the Council's revenue budget.

<b>Actual 2023/24</b>	<b>Budget 2024/25</b>	<b>Forecast 2024/25</b>	<b>Budget 2025/26</b>	<b>Budget 2027/28</b>	<b>Budget 2028/29</b>	<b>Budget 2029/30</b>
<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
(3.100)	(3.338)	(2.564)	(2.955)	(3.417)	(3.500)	(3.582)

## 5.2 Security

In accordance with government guidance, the Council considers a property investment to be secure if in the long-term its accounting valuation is generally at or higher than its purchase price.

A fair value assessment of the Council's investment property portfolio is made on an annual basis.

## 5.3 Risk assessment

The Council assesses the risk of loss before entering into and whilst holding property investments. The strategic objectives of the Commercial Investment Strategy are designed to mitigate risk by:

- Having the fundamental aim of an income rather than capital return (although the latter is part of the strategy).
- Adopting a portfolio approach so as to avoid concentration of risk in any one property, tenant or risk type.

In addition, CIS risk will be managed having regard to the following factors:

1. A robust acquisition due diligence process and subsequent approvals
2. Asset management plans and on-going reviews
3. Liability management (reviews of debt levels and terms)
4. Tenants' assessments (financial exposures, potential defaults, changing business plans, credit rating)
5. Portfolio factors including occupancy levels, operating costs.
6. Delivery partners (suitability, performance levels and financial stability)
7. Market factors (with periodic advice from appropriate professionals)
8. State Aid considerations
9. Professional advisors

External advisors are used when appropriate e.g., to undertake independent valuations prior to acquisition, asset valuation or when there is a lack of expertise in-house regarding an industry.

## **5.4 Liquidity**

Compared with other investment types, property is relatively difficult to sell and convert to cash at very short notice. To ensure that the invested funds can be accessed or liquidated, the Council will review investments regularly to ensure rental income is maximised (through rent reviews and lease renewals) and undertake asset management (re-letting, repairs, improvements etc) to ensure any proceeds from sale are maximised if assets are liquidated. Regular review of the property investment market will identify potential changes in market conditions and identify optimum opportunities to sell assets.

## **6.0 Loan Commitments and Financial Guarantees**

Although not strictly counted as investments, since no money has exchanged hands yet, loan commitments and financial guarantees carry similar risks to the Council. At this moment in time the Council does not carry any financial guarantees.

## **7.0 Proportionality**

The Council is dependent on surplus generating investment activity to achieve a balanced revenue budget. The table below shows the extent to which the expenditure planned to meet the service delivery objectives and/or place making role of the Council is dependent on achieving the expected net surplus from investments over the lifecycle of the Medium-Term Financial Strategy. Should it fail to achieve the expected net surplus, the Council's contingency plans for continuing to provide these services, are to use reserves where necessary to offset any negative variances in the final outturn. Unallocated general fund balances and non-earmarked reserves can be used in case of a downturn in investment income to meet a detrimental effect.

<b>Proportionality of Investments</b>	<b>2024/25 Actual £000s</b>	<b>2025/26 Forecast £000s</b>	<b>2026/27 Budget £000s</b>	<b>2027/28 Budget £000s</b>	<b>2028/29 Budget £000s</b>
Gross service expenditure	88,527	91,498	86,598	88,106	90,480
Net Investment income	3,409	2,810	3,755	3,796	3,780
Proportion	<b>3.9%</b>	<b>3.1%</b>	<b>4.3%</b>	<b>4.3%</b>	<b>4.2%</b>

## **8.0 Borrowing in Advance of Need**

Government guidance is that Councils must not borrow more than or in advance of their needs purely in order to surplus from the investment of the extra sums borrowed.

The Council has previously borrowed to invest in commercial property however the Council now expects not to borrow to invest in property in the future purely for yield.

## **9.0 Capacity, Skills and Culture**

### **9.1 Elected members and statutory officers**

Through formal Treasury and Capital Management Group meetings, members are provided with updates on:

- The property investment market.
- Performance of current property assets – income growth, capital values, voids and debt.
- Review of investment opportunities investigated, if any.

More informal and regular updates are provided on the progress of individual key transactions, opportunities and market changes.

Key staff are appropriately professionally qualified, maintain annual CPD and maintain professional networks with other investors and advisors.

## 9.2 Commercial Deals

The Commercial Estates and Finance teams work closely to ensure the core principles of the prudential framework are maintained.

## 9.3 Corporate governance

The Commercial Investment Strategy has published delegated Council levels and process for investment decisions, these are adhered to.

The Treasury and Capital Management Group will be consulted early on any investment opportunities and provided with regular progress reports in addition to formal approval reports and a further reports on due diligence findings prior to formal commitments. A report to Cabinet in relation to the purchase is made before the deal is finally completed.

## 10.0 Investment Indicators

The Council has set the following quantitative indicators to allow elected members and the public to assess the Council's total risk exposure as a result of its investment decisions.

### 10.1 Total risk exposure

The first indicator shows the Council's total exposure to potential investment losses. This includes amounts the Council is contractually committed to lend but have yet to be drawn down and guarantees the Council has issued over third-party loans.

Investment Exposure	31/03/2025 Actual £000s	31/03/2026 Forecast £000s	31/03/2027 Forecast £000s
Treasury management investments	69,113	60,000	42,500
Service investments: Loans	1,986	1,984	1,984
Service investments: Shares	0	0	100
Property Fund	4,000	4,000	4,000
Commercial investments: Property	73,201	73,201	73,201
<b>Total Investments</b>	<b>148,300</b>	<b>139,185</b>	<b>121,785</b>
Commitments to lend	0	0	0
Guarantees issued on loans	0	0	0
<b>Total Exposure</b>	<b>148,300</b>	<b>134,271</b>	<b>124,369</b>



## **10.2 How investments are funded**

Government guidance is that these indicators should include how investments are funded. Since the Council does not normally associate particular assets with particular liabilities, this guidance is difficult to comply with. However, the following investments could be described as being funded by borrowing. The remainder of the Council's investments are funded by usable reserves and income received in advance of expenditure.

<b>Investments Funded by Borrowing</b>	<b>31/03/2025 Actual £000s</b>	<b>31/03/2026 Forecast £000s</b>	<b>31/03/2027 Forecast £000s</b>
Treasury management investments	0	0	0
Service investments: Loans	0	0	0
Service investments: Shares	0	0	0
Commercial investments: Property	24,255	24,255	24,255
<b>Total Funded by Borrowing</b>	<b>24,255</b>	<b>24,255</b>	<b>24,255</b>

### 10.3 Rate of return received

This indicator compares the investment income received to the purchase price of the investment. Note that due to the complex local government accounting framework, not all recorded gains and losses affect the revenue account in the year they are incurred.

<b>Investment Yields</b>	<b>2024/25 Actual %</b>	<b>2025/26 Forecast %</b>	<b>2026/27 Forecast %</b>
Treasury management investments	4.5	3.6	3.3
Property Fund	4.5	4.5	4.5
Service investments: Loans	7.8	7.0	5.0
Commercial investments: Property	6.5	5.9	6.9
<b>All Investments</b> (simple average)	<b>5.8</b>	<b>5.3</b>	<b>4.9</b>

### 10.4 Commercial Investment Indicators

<b>Commercial Investment Indicators</b>	<b>2024/25 Actual</b>	<b>2025/26 Forecast</b>	<b>2026/27 Forecast</b>
Interest Cover Ratio	1.8	1.9	2.0
Loan to Value Ratio	107.5%	107.5%	107.5%
Gross Rent Multiplier	12.7	13.8	15.3

Interest cover ratio is used to measure how readily a business can pay the interest due on loans. The higher the number, the increased likelihood that the interest will be paid. Loan to value is the value of the loan to the value of the property. If the percentage is over 100% that means the value of loan is more than the value of the property. Gross rent multiplier is the value of a property compared to its annual rental income the lower the number the more attractive the investment is.

## Commercial Investment Property Listing

## Annex A

Commercial Investment Property	31/03/2023 Value £000s	Gain/(Loss) Additions £000s	31/03/2024 Value £000s	Gain/(Loss) Additions £000s	31/03/2025 Value £000s
<b>Legacy Properties;</b>					
<b>Huntingdon</b>					
Cinema and Shops	540	12	552	(5)	547
Oak Drive Shops	977	134	1,111	(52)	1,059
Mayfield Road Shops	750	(8)	742	(62)	680
Pub Site Sapley Square	193	0	193	0	193
Oak Tree Health Centre	11,786	0	11786	0	11,786
Clifton Road Industrial Units	1,825	0	1825	(79)	1,746
Alms Close Industrial Units	1,453	102	1,555	86	1,641
Land Clifton Road	144	0	144	0	144
Land St Peters Road	2,930	0	2,930	0	2,930
Land Redwongs Way	380	5	385	0	385
Phoenix Court Units	621	(252)	369	479	848
	<b>21,599</b>	<b>(7)</b>	<b>21,592</b>	<b>367</b>	<b>21,959</b>
<b>St Ives</b>					
Library Row Shops	532	29	561	0	561
Enterprise Centre	883	0	883	79	962
	<b>1,415</b>	<b>29</b>	<b>1,444</b>	<b>79</b>	<b>1,523</b>
<b>St Neots</b>					
Queens Gardens Shops	430	78	508	17	525
Naseby Gardens Shops	273	0	273	0	273
Leys Road Shops	117	9	126	0	126
Cambridge Street Shops	140	(8)	132	0	132
Cambridge Street Warehouse and Yard	719	0	719	0	719
Levellers Lane Industrial Units	5,220	(115)	5,105	32	5,137
Caravan Site Rush Meadows	257	0	257	0	257
Café Riverside Park	158	0	158	0	158
	<b>7,314</b>	<b>(36)</b>	<b>7,278</b>	<b>49</b>	<b>7,327</b>
<b>Total</b>	<b>30,328</b>	<b>(14)</b>	<b>30,314</b>	<b>495</b>	<b>30,809</b>
<b>CIS Properties</b>					
2 Stonehill, Huntingdon	2,481	(205)	2,276	0	2,276
80 Wilbury Way, Hitchin	1,873	35	1,908	0	1,908
Shawlands Retail Park, Sudbury	6,055	(273)	5,783	(232)	5,551
1400 & 1500 Parkway, Fareham	4,037	0	4,037	0	4,037
Rowley Arts Centre, St Neots	6,641	(98)	6,543	(644)	5,899
Little End Road, St Neots	3,321	(33)	3,288	1,977	5,265
Tri-link, Wakefield	14,748	(62)	14,686	1,264	15,950
Alms Close, Huntingdon	1,447	2	1,449	57	1,506
	<b>40,603</b>	<b>(634)</b>	<b>39,970</b>	<b>2,422</b>	<b>42,392</b>
<b>Total</b>	<b>70,931</b>	<b>(648)</b>	<b>70,284</b>	<b>2,917</b>	<b>73,201</b>



**MINIMUM REVENUE PROVISION (MRP) STATEMENT 2026/27****1.0 Introduction**

- 1.1 Under Regulation 27 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, where the Council has financed capital expenditure by borrowing it is required to make a provision each year through a revenue charge (MRP). The 2003 Regulations have been further amended with full effect from April 2025 to expressly provide that in determining a prudent provision local authorities cannot exclude any amount of the Capital Financing Requirement (CFR) from its calculation, unless by an exception set out in statute.

The Council is required to calculate a prudent provision of MRP which ensures that the outstanding debt liability is repaid over a period that is reasonably commensurate with that over which the capital expenditure provides benefits. The MRP Guidance (2024) gives four ready-made options for calculating MRP. A mix of these options can be used if considered appropriate.

The MRP policy statement requires full Council approval in advance of each financial year.

- 1.2 The broad aim of the MHCLG Guidance is to ensure that capital expenditure is financed over a period that is either, reasonably commensurate with that over which the capital expenditure provides benefits.

**2.0 MRP Policy - General**

- 2.1 The following statement incorporates options recommended in the Guidance;

- 2.2 From 1<sup>st</sup> April 2008 for all unsupported borrowing the MRP policy will be;

**Asset life method (annuity)** – MRP will be based on the estimated life of the assets;

- 2.3 Regulation 27(3) of the 2003 regulations allow councils to charge MRP in the financial year following the one in which capital expenditure financed by debt was incurred. Capital expenditure incurred during 2025/26 will not be subject to an MRP charge until 2026/27. Or in the year after the asset becomes operational for instance if the asset is added to the Assets Under Construction category of property, plant and equipment.

- 2.4 The Council will apply the asset life method for any expenditure capitalised under a Capitalisation Direction.

### **3.0 MRP Policy – Leases**

- 3.1 The adoption of International Financial Reporting Standard 16 has introduced a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months unless the underlying asset is low value. When such lease contracts and the related assets and liabilities are brought onto the balance sheet, a local authority will increase its long-term liabilities and as a result this will increase the debt liability.
- 3.2 Generally accepted accounting practice requires these changes to be accounted for retrospectively, with the result that an element of the rental or service charge payable in previous years (and previously charged to revenue accounts) will be taken to the balance sheet to reduce the liability. On its own, this change in the accounting arrangements would result in a one-off increase to the CFR and an equal increase in revenue account balances.
- 3.3 This is not seen as a prudent course of action and the guidance aims to ensure local authorities are in the same position as if the change had not occurred. It does this by recommending the inclusion in the annual MRP charge of an amount equal to the amount that has been taken to the balance sheet to reduce the liability, including the retrospective element in the first year.
- 3.4 Regarding MRP in respect of assets acquired either under leases where a right-of-use asset is on the balance sheet or where on-balance sheet PFI contracts are in place, the prudent charge to revenue can be measured as being equal to the element of the rent/charge that goes to write down the balance sheet liability. Where a lease (or part of a lease) or PFI contract is brought onto the balance sheet, having previously been accounted for off-balance sheet. The MRP requirement is regarded as having been met by the inclusion in the charge for the year in which the restatement occurs, of an amount equal to the write-down for that year plus retrospective writing down of the balance sheet liability that arises from the restatement.

### **4.0 MRP Policy – Investment Property**

- 4.1 The duty to make MRP extends to investment properties where the acquisition results in an increase to the CFR. A council cannot exclude any

proportion of its debt liability from the determination of a prudent MRP charge on the basis that the debt is associated with an investment asset that the authority believes will retain or increase in capital value.

- 4.2 MRP on investment properties will be calculated using the general MRP Policy in paragraph 2.0.

## **5.0 MRP Policy – Capital Loans to Other Organisations**

- 5.1 Regulation 27(4) allows a local authority to exclude capital loans that are financed by debt from the requirement to make MRP, provided the loan is not a commercial loan. A commercial loan is defined in regulation 27(5) as a loan from the authority to another entity for a purpose which, if the authority were to undertake itself, would be primarily for financial return; or, where the loan is itself capital expenditure undertaken primarily for financial return. Local authorities must make MRP with respect to any debt used to finance a commercial capital loan.
- 5.2 A local authority may choose not to charge MRP in respect of the financing by debt of a loan issued by an authority to any person or body, where —
- (a) the loan is treated as capital expenditure in accordance with regulation 25(1)(b),
  - (b) the loan is not a commercial loan, and
  - (c) the local authority has not recognised, in accordance with proper practices(c), any expected or actual credit loss in respect of that loan.
- 5.3 For capital expenditure on loans to third parties where the principal element of the loan has been repaid in annual instalments, the capital receipts arising from the principal loan repayments will be used to reduce the CFR instead of MRP.
- 5.4 Where no principal repayment is made in a given year, MRP will be charged using the general MRP Policy in paragraph 2.0.

## **6.0 MRP Policy – Share Capital**

- 6.1 Where an Authority incurs expenditure that is capitalised on or after April 2008, which is financed by borrowing for the acquisition of share capital, Regulation 25(1)(d) Acquisition of share capital sets out the maximum period for an authority to provide MRP of 20 years.

## 7.0 MRP Overpayments

7.1 Under the MRP guidance, charges made in excess of the statutory MRP can be made and are known as voluntary revenue provision (VRP).

VRP can be reclaimed in later years if deemed necessary or prudent. In order for these amounts to be reclaimed for use in the budget, this policy must disclose the cumulative overpayment made each year.

Cumulative VRP overpayments made to 31.03.25 are **£0**.

The Minimum Revenue Provision (MRP) for the proposed capital programme included within the Capital Strategy is shown in the table below

	2025/26 Actual £m	2026/27 Budget £m	2027/28 Budget £m	2028/29 Budget £m	2029/30 Budget £m
MRP	2.861	3.350	3.943	4.115	4.279



### Flexible Use of Capital Receipts Strategy 2026/27

#### 1.0 Introduction

As part of the November 2015 Spending Review, the Government announced that it would introduce flexibility for the period of the Spending Review for local authorities to use capital receipts from the sale of non-housing assets to fund the revenue costs of service reform and transformation. Guidance on the use of this flexibility was issued in March 2016, this applied to financial years from 2016/17, and has now been extended (following previous extensions) to March 2030.

Ordinarily only expenditure qualifying as capital may be funded from capital receipts.

#### 2.0 The Guidance

The guidance issued by the Secretary of State under section 15(1)(a) of the Local Government Act 2003 specified that;

- Local authorities will only be able to use capital receipts from the sale of property, plant and equipment received in the years in which this flexibility is offered. They may not use their existing stock of capital receipts to finance the revenue costs of reform.
- Local authorities cannot borrow to finance the revenue costs of the service reforms.
- The expenditure for which the flexibility can be applied should be the up-front (set up or implementation) costs that will generate future ongoing savings and/or transform service delivery to reduce costs or to improve the quality of service delivery in future years. The ongoing revenue costs of the new processes or arrangements cannot be classified as qualifying expenditure.
- The key determining criteria to use when deciding whether expenditure can be funded by the new capital receipts flexibility is that it is forecast to generate ongoing savings to an authority's net service expenditure.
- In using the flexibility, the Council will have due regard to the requirements of the Prudential Code, the CIPFA Local Authority Accounting Code of Practice and the current edition of the Treasury Management in Public Services Code of Practice.

- The Council is also required to prepare a “Flexible use of capital receipts strategy” before the start of the year to be approved by Council which can be part of budget report to Council.

The guidance sets out examples of qualifying expenditure which includes;

- Sharing back-office and administrative services with one or more other Council or public sector bodies;
- Investment in service reform feasibility work, e.g., setting up pilot schemes;
- Collaboration between local authorities and central government departments to free up land for economic use;
- Funding the cost of service reconfiguration, restructuring or rationalisation (staff or non-staff), where this leads to ongoing efficiency savings or service transformation;
- Sharing Chief-Executives, management teams or staffing structures;
- Driving a digital approach to the delivery of more efficient public services and how the public interacts with constituent authorities where possible;
- Aggregating procurement on common goods and services where possible, either as part of local arrangements or using Crown Commercial Services or regional procurement hubs or Professional Buying Organisations;
- Improving systems and processes to tackle fraud and corruption in line with the Local Government Fraud and Corruption Strategy – this could include an element of staff training;
- Setting up commercial or alternative delivery models to deliver services more efficiently and bring in revenue (for example, through selling services to others);
- Integrating public facing services across two or more public sector bodies (for example children’s social care, trading standards) to generate savings or to transform service delivery.

In August 2022 the MHCLG issued a letter to local authorities to amend the guidance. The letter issued makes it clear that capital receipts can only be used flexibly, where the Council does not retain any control over the asset that has been sold. This prevents a local authority from selling an asset to, for instance, a subsidiary company or joint arrangement, and subsequently using the capital receipt flexibly but also retain some control over the asset.

### **3.0 The Council's Proposals**

The Council intends to use flexibility over capital receipts to support the following transformational projects: **Not applicable**

**The Council currently has no plans to use capital receipts for transformational purposes, if circumstances change then a revised strategy will be produced and approved.**

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# REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

## 2.1 Subjective Analysis of Spend and Income

Actuals 2024/25	Subjective Analysis : Controllable Only		2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m
(19.392)	Income & Fees	Fees & charges	(19.772)	(22.290)	(24.715)	(24.983)	(25.073)
(5.817)		Other grants and contributions	(7.725)	(7.791)	(7.941)	(8.077)	(8.050)
(27.751)		Government grants	(22.676)	(21.388)	(19.881)	(20.882)	(20.884)
(1.016)		Sales	(0.878)	(0.961)	(1.055)	(1.096)	(1.127)
(0.008)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.009)
(4.947)		Rent	(5.377)	(4.853)	(5.246)	(5.335)	(5.423)
-		Commuted sums	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)
(3.896)		Interest Income	(1.414)	(1.949)	(1.362)	(1.169)	(1.204)
		Developer Contributions	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(62.887)	Income & Fees Total		(57.987)	(59.373)	(60.341)	(61.682)	(61.902)
22.237	Employees	Salary	26.324	29.563	29.714	29.860	30.433
2.009		Other Staff Costs	1.698	1.762	1.746	1.746	1.746
0.356		Training	0.181	0.297	0.261	0.263	0.266
0.069		Recruitment	0.034	0.034	0.034	0.034	0.034
0.128		Uniform & laundry	0.044	0.059	0.055	0.055	0.055
2.043		National Insurance	3.141	3.559	3.569	3.597	3.680
3.537		Pension	4.249	5.120	5.122	5.146	5.249
0.296		Severance payments	0.152	0.152	0.152	0.152	0.152
1.738		Hired Staff	0.653	1.333	1.334	1.335	1.337
0.358		Employee Insurance	0.353	0.359	0.366	0.366	0.366
32.769	Employees Total		36.829	42.239	42.354	42.555	43.318
0.641	Buildings	Repairs & Maintenance	0.952	0.957	0.943	0.938	0.946
1.599		Energy Costs	1.666	1.663	1.956	2.078	2.089
1.929		Rents Payable	1.972	1.732	1.759	1.776	1.794
0.035		Equipment, furniture & material	0.020	0.020	0.020	0.020	0.020
0.119		Premises Cleaning	0.100	0.102	0.094	0.094	0.094
0.077		Ground Maintenance Costs	0.012	0.013	0.015	0.015	0.015
0.113		Water Services	0.106	0.106	0.110	0.111	0.111
-		Operating Costs	-	-	0.565	0.565	0.565
0.079		Premises Insurance	0.135	0.135	0.135	0.135	0.135
0.007		Rents	0.013	0.013	0.013	0.013	0.013
0.010		Rates	0.011	0.011	0.011	0.011	0.011
4.609	Buildings Total		4.988	4.752	5.620	5.756	5.793
0.016	Supplies & Services	Repairs & Maintenance	-	-	-	-	-
4.518		Equipment, furniture & material	4.134	4.533	4.858	5.035	4.956
0.822		Communication and computing	0.266	0.266	0.257	0.258	0.258
0.111		Insurance - service related	0.092	0.092	0.093	0.093	0.093
0.105		Premises Cleaning	0.074	0.074	0.074	0.074	0.074
9.233		Services	11.589	10.889	11.308	11.679	12.754
0.004		Other Staff Costs	-	0.004	-	-	-
0.017		Expenses	0.004	0.004	0.004	0.004	0.004
-		Uniform & laundry	0.000	0.000	0.000	0.000	0.000
0.893		Office expenses	0.800	0.757	0.682	0.683	0.684
(0.038)		Sales	(0.035)	(0.035)	(0.035)	(0.035)	(0.035)
(0.000)		Operating Costs	-	-	-	-	-
0.010		Catering	0.009	0.009	0.009	0.009	0.009
(0.037)		Election Costs	-	-	-	-	-
0.430		Members Allowances	0.444	0.452	0.461	0.470	0.480
0.000		Penalties & Fines	-	-	-	-	-
16.084	Supplies & Services Total		17.377	17.046	17.711	18.270	19.276
0.008	Transport	Other Transport Costs	-	-	-	-	-
0.006		Public Transport	0.009	0.011	0.009	0.009	0.009
1.050		Operating Costs	1.158	1.487	1.501	1.557	1.570
0.036		Pool Car	0.022	0.025	0.026	0.025	0.025
0.196		Vehicle Insurance	0.177	0.180	0.184	0.184	0.184
0.044		Mileage Allowance	0.039	0.042	0.040	0.040	0.040
0.060		Contract Hire & operating lease	0.006	0.006	0.006	0.006	0.006
1.399	Transport Total		1.411	1.753	1.765	1.822	1.834
1.385	Benefit & Transfer Payments	Contributions paid	1.212	1.212	1.212	1.212	1.212
2.128		Grants	1.016	0.974	0.979	0.983	0.987
0.003		Other Misc Payments	0.009	0.009	0.009	0.009	0.009
26.067		Benefits	20.632	19.682	18.682	19.682	19.682
0.609		Levies	0.629	0.642	0.642	0.642	0.642
30.192	Benefit & Transfer Payments Total		23.498	22.519	21.523	22.528	22.532
-	Renewals Fund Contribution	Renewals Fund Contribution	0.104	0.168	0.148	0.148	0.149
-	Renewals Fund Contribution Total		0.104	0.168	0.148	0.148	0.149
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.089	(0.136)	(0.144)	0.078	0.074
(0.027)		Bad Debts Provision	0.155	0.155	0.155	0.155	0.155
(0.027)	Reserve-Revenue Transfers Total		0.244	0.020	0.011	0.233	0.229
22.140	Net Service Expenditure		26.464	29.123	28.791	29.630	31.230

## Service Budgets by Head of Service

Huntingdonshire District Council				Table 8			
Actuals 2024/25	Head of Service	Chief Digital & Information Officer	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ 000			£ m	£ m	£ m	£ m	£ m
(0.441)	Income & Fees	Fees & charges	-	-	-	-	-
(0.073)		Government grants	-	-	-	-	-
(5.170)		Other grants and contributions	(6.148)	(6.800)	(7.209)	(7.407)	(7.444)
(5.684)	Income & Fees Total		(6.148)	(6.800)	(7.209)	(7.407)	(7.444)
3.215	Employees	Salary	3.889	3.967	4.045	4.124	4.206
0.337		National Insurance	0.466	0.513	0.525	0.537	0.548
0.552		Pension	0.606	0.714	0.728	0.742	0.757
0.228		Hired Staff	0.067	0.247	0.247	0.247	0.247
0.097		Other Staff Costs	0.037	0.057	0.057	0.057	0.057
0.003		Recruitment	0.010	0.010	0.010	0.010	0.010
0.041		Training	0.030	0.030	0.030	0.030	0.030
4.473	Employees Total		5.105	5.538	5.642	5.748	5.856
0.009	Buildings	Repairs & Maintenance	-	-	-	-	-
0.009	Buildings Total		-	-	-	-	-
-	Supplies & Services	Repairs & Maintenance	-	-	-	-	-
0.059		Communication and computing	0.002	0.002	0.001	0.001	0.001
3.094		Equipment, furniture & materials	3.091	3.436	3.703	3.887	3.813
0.001		Expenses	-	-	-	-	-
0.003		Office expenses	-	-	-	-	-
0.990		Services	1.039	1.037	1.080	1.090	1.099
4.147	Supplies & Services Total		4.132	4.474	4.784	4.977	4.913
-	Transport	Contract Hire & operating leases	-	-	-	-	-
0.003		Mileage Allowance	0.000	0.000	0.000	0.000	0.000
0.001		Operating Costs	-	-	-	-	-
0.002		Pool Car	-	-	-	-	-
0.001		Public Transport	-	-	-	-	-
0.008	Transport Total		0.000	0.000	0.000	0.000	0.000
2.954	Net Service Expenditure		3.090	3.212	3.218	3.318	3.325
8.638	Gross Service Expenditure		9.238	10.013	10.426	10.726	10.769
(5.684)	Gross Service Income		(6.148)	(6.800)	(7.209)	(7.407)	(7.444)
2.954	Net Service Expenditure		3.090	3.212	3.218	3.318	3.325
2.954	3C ICT Shared Service		3.090	3.212	3.218	3.318	3.325
2.954	Net Service Expenditure		3.090	3.212	3.218	3.318	3.325

Actuals 2024/25	Head of Service	Chief Executive Officer	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
0.583	Employees	Salary	0.675	0.658	0.670	0.684	0.697
0.071		National Insurance	0.093	0.091	0.092	0.094	0.097
0.096		Pension	0.115	0.121	0.123	0.126	0.128
0.072		Hired Staff	-	-	-	-	-
0.025		Other Staff Costs	0.002	0.002	0.002	0.002	0.002
0.022		Recruitment	-	-	-	-	-
0.045		Training	0.018	0.018	0.018	0.018	0.018
0.914	Employees Total		0.903	0.888	0.906	0.923	0.941
0.004	Buildings	Rents Payable	0.003	0.003	0.003	0.003	0.003
0.002		Repairs & Maintenance	-	-	-	-	-
0.006	Buildings Total		0.003	0.003	0.003	0.003	0.003
0.001	Supplies & Services	Communication and computing	0.001	0.001	0.001	0.001	0.001
0.001		Catering	0.006	0.006	0.006	0.006	0.006
0.021		Equipment, furniture & materials	0.000	0.000	0.000	0.000	0.000
0.008		Expenses	-	-	-	-	-
0.067		Office expenses	0.058	0.053	0.054	0.055	0.056
0.003		Other Staff Costs	-	-	-	-	-
0.195		Services	0.043	0.024	0.024	0.024	0.024
0.296	Supplies & Services Total		0.108	0.083	0.084	0.085	0.086
0.001	Transport	Mileage Allowance	0.003	0.003	0.003	0.003	0.003
0.001		Pool Car	-	-	-	-	-
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001
0.003	Transport Total		0.004	0.004	0.004	0.004	0.004
0.001	Benefit & Transfer Payments	Other Misc Payments	0.003	0.003	0.003	0.003	0.003
0.002		Grants	-	-	-	-	-
0.003	Benefit & Transfer Payments Total		0.003	0.003	0.003	0.003	0.003
1.221	Net Service Expenditure		1.021	0.982	1.000	1.019	1.038
1.222	Gross Service Expenditure		1.021	0.982	1.000	1.019	1.038
(0.001)	Gross Service Income		-	-	-	-	-
1.221	Net Service Expenditure		1.021	0.982	1.000	1.019	1.038
1.211	Directors		1.003	0.965	0.983	1.002	1.021
0.011	Executive Support & Business Planning		0.018	0.017	0.017	0.017	0.017
1.221	Net Service Expenditure		1.021	0.982	1.000	1.019	1.038

Actuals 2024/25	Head of Service	Head of Communications, Engagement & Public Affairs	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
0.153	Employees	Salary	0.176	0.246	0.251	0.202	0.205
0.016		National Insurance	0.022	0.033	0.034	0.027	0.028
0.027		Pension	0.030	0.046	0.047	0.038	0.039
0.002		Hired Staff	-	-	-	-	-
0.198	Employees Total		0.229	0.326	0.332	0.267	0.272
0.001	Supplies & Services	Equipment, furniture & materials	0.001	0.001	0.001	0.001	0.001
0.001		Communication and computing	-	-	-	-	-
0.026		Services	0.016	0.017	0.017	0.018	0.018
0.028	Supplies & Services Total		0.017	0.018	0.018	0.018	0.019
0.000	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.001	0.001	0.001	0.001	0.001
0.227	Net Service Expenditure		0.247	0.344	0.351	0.287	0.292
0.227	Gross Service Expenditure		0.247	0.344	0.351	0.287	0.292
-	Gross Service Income		-	-	-	-	-
0.227	Net Service Expenditure		0.247	0.344	0.351	0.287	0.292
0.227	Communications & Information		0.247	0.344	0.351	0.287	0.292
0.227	Net Service Expenditure		0.247	0.344	0.351	0.287	0.292

Actuals 2024/25	Head of Service	Customer Change Director	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(1.040)	Income & Fees	Fees & charges	(1.714)	(1.724)	(1.724)	(1.724)	(1.724)
(25.591)		Government grants	(19.830)	(19.030)	(17.779)	(18.781)	(18.782)
(0.113)		Other grants and contributions	(0.139)	(0.042)	(0.043)	(0.044)	(0.046)
(26.743)	Income & Fees Total		(21.684)	(20.796)	(19.547)	(20.549)	(20.552)
2.983	Employees	Salary	3.406	3.553	3.498	3.543	3.616
0.292		National Insurance	0.434	0.457	0.451	0.458	0.469
0.477		Pension	0.554	0.626	0.615	0.622	0.635
0.060		Hired Staff	-	-	-	-	-
0.019		Other Staff Costs	0.026	0.026	0.026	0.026	0.026
0.008		Recruitment	-	-	-	-	-
0.004		Training	-	-	-	-	-
3.843	Employees Total		4.419	4.661	4.589	4.650	4.747
0.011	Supplies & Services	Communication and computing	0.020	0.020	0.020	0.020	0.020
0.030		Equipment, furniture & materials	0.011	0.011	0.021	0.011	0.011
0.185		Office expenses	0.161	0.168	0.168	0.168	0.168
0.113		Services	0.090	0.117	0.118	0.119	0.120
0.340	Supplies & Services Total		0.283	0.316	0.327	0.318	0.319
0.009	Transport	Pool Car	0.008	0.012	0.012	0.012	0.012
0.001		Mileage Allowance	0.002	0.002	0.002	0.002	0.002
0.008		Other Transport Costs	-	-	-	-	-
0.000		Public Transport	0.002	0.002	0.002	0.002	0.002
0.019	Transport Total		0.013	0.016	0.016	0.016	0.016
26.067	Benefit & Transfer Payments	Benefits	20.632	19.682	18.682	19.682	19.682
1.286		Contributions paid	1.135	1.135	1.135	1.135	1.135
0.114		Grants	0.120	0.124	0.127	0.131	0.135
27.467	Benefit & Transfer Payments Total		21.887	20.940	19.944	20.948	20.952
(0.020)	Reserve-Revenue Transfers	Bad Debts Provision	0.147	0.147	0.147	0.147	0.147
-		Reserve-Revenue Transfers	(0.120)	(0.124)	(0.127)	(0.131)	(0.135)
(0.020)	Reserve-Revenue Transfers Total		0.027	0.023	0.020	0.016	0.012
4.906	Net Service Expenditure		4.945	5.161	5.350	5.399	5.495
31.650	Gross Service Expenditure		26.629	25.957	24.896	25.948	26.046
(26.743)	Gross Service Income		(21.684)	(20.796)	(19.547)	(20.549)	(20.552)
4.906	Net Service Expenditure		4.945	5.161	5.350	5.399	5.495
0.002	Council Tax Support		(0.232)	(0.231)	(0.231)	(0.231)	(0.231)
1.017	Customer Services		1.169	1.270	1.298	1.326	1.355
0.156	Document Centre		0.151	0.154	0.167	0.160	0.163
2.720	Housing Benefits		2.542	2.714	2.777	2.819	2.862
1.010	Housing Needs		1.314	1.254	1.339	1.325	1.345
4.906	Net Service Expenditure		4.945	5.161	5.350	5.399	5.495



Actuals 2024/25	Head of Service	Head of Democratic Services & Monitoring Officer	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.203)	Income & Fees	Fees & charges	(0.234)	(0.184)	(0.184)	(0.184)	(0.184)
(0.624)		Government grants	-	-	-	-	-
(0.102)		Other grants and contributions	-	-	-	-	-
(0.003)		Sales	-	-	-	-	-
(0.932)	Income & Fees Total		(0.234)	(0.184)	(0.184)	(0.184)	(0.184)
0.827	Employees	Salary	0.654	0.759	0.773	0.788	0.804
0.055		National Insurance	0.085	0.098	0.100	0.102	0.105
0.083		Pension	0.115	0.140	0.143	0.146	0.148
0.022		Hired Staff	0.022	0.022	0.022	0.022	0.022
0.025		Other Staff Costs	-	-	-	-	-
0.005		Recruitment	-	-	-	-	-
0.016		Training	0.002	0.006	0.002	0.002	0.002
1.033	Employees Total		0.888	1.025	1.040	1.060	1.081
0.050	Buildings	Rents Payable	-	-	-	-	-
0.050	Buildings Total		-	-	-	-	-
0.000	Supplies & Services	Catering	0.003	0.003	0.003	0.003	0.003
0.236		Communication and computing	0.004	0.004	0.004	0.004	0.004
(0.037)		Election Costs	-	-	-	-	-
0.031		Equipment, furniture & materials	0.013	0.003	0.003	0.003	0.003
-		Insurance - service related	0.003	0.003	0.003	0.003	0.003
0.430		Members Allowances	0.444	0.452	0.461	0.470	0.480
0.295		Office expenses	0.205	0.205	0.205	0.205	0.205
0.357		Services	0.309	0.516	0.523	0.523	0.523
1.313	Supplies & Services Total		0.980	1.186	1.202	1.211	1.220
0.003	Transport	Mileage Allowance	0.005	0.005	0.005	0.005	0.005
0.000		Public Transport	0.002	0.002	0.002	0.002	0.002
0.004	Transport Total		0.008	0.008	0.008	0.008	0.008
0.000	Benefit & Transfer Payments	Contributions paid	0.001	0.001	0.001	0.001	0.001
0.001		Grants	0.002	0.002	0.002	0.002	0.002
0.001	Benefit & Transfer Payments Total		0.003	0.003	0.003	0.003	0.003
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.100	0.100	0.100	0.100	0.100
-	Reserve-Revenue Transfers Total		0.100	0.100	0.100	0.100	0.100
1.468	Net Service Expenditure		1.744	2.137	2.168	2.197	2.228
2.400	Gross Service Expenditure		1.978	2.321	2.352	2.381	2.412
(0.932)	Gross Service Income		(0.234)	(0.184)	(0.184)	(0.184)	(0.184)
1.468	Net Service Expenditure		1.744	2.137	2.168	2.197	2.228
0.194	Democratic & Elections		0.192	0.401	0.404	0.408	0.412
0.836	Legal		1.035	1.195	1.211	1.231	1.252
0.330	Procurement		0.278	0.285	0.292	0.292	0.292
0.088	Risks & Control		0.204	0.220	0.224	0.229	0.233
-	Head of Democratic Services & Monitoring Officer Total		0.034	0.036	0.037	0.038	0.038
1.468	Net Service Expenditure		1.744	2.137	2.168	2.197	2.228

Actuals 2024/25	Head of Service	Head of Economy, Regeneration & Housing	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(2.588)	Income & Fees	Fees & charges	(3.000)	(3.119)	(3.124)	(3.129)	(3.129)
(0.676)		Government grants	-	-	-	-	-
(0.002)		Rent	(0.002)	(0.002)	(0.002)	(0.002)	(0.002)
(3.266)	Income & Fees Total		(3.164)	(3.293)	(3.201)	(3.131)	(3.131)
0.591	Employees	Salary	1.092	1.063	1.084	1.106	1.128
0.056		National Insurance	0.122	0.136	0.139	0.142	0.146
0.102		Pension	0.166	0.198	0.202	0.206	0.210
0.020		Other Staff Costs	0.005	0.005	0.005	0.005	0.005
0.003		Recruitment	-	-	-	-	-
0.008		Training	0.020	0.005	0.020	0.020	0.020
0.005		Uniform & laundry	0.002	0.002	0.002	0.002	0.002
0.784	Employees Total		1.407	1.409	1.452	1.481	1.511
0.093	Buildings	Energy Costs	0.065	0.065	0.065	0.065	0.065
0.008		Premises Cleaning	0.004	0.004	0.004	0.004	0.004
0.006		Rates	0.004	0.004	0.004	0.004	0.004
0.007		Rents	0.013	0.013	0.013	0.013	0.013
0.366		Rents Payable	0.539	0.373	0.383	0.398	0.404
0.083		Repairs & Maintenance	0.140	0.140	0.140	0.140	0.140
0.000		Water Services	0.001	0.001	0.001	0.001	0.001
0.562	Buildings Total		0.766	0.600	0.610	0.620	0.631
0.004	Supplies & Services	Communication and computing	0.007	0.007	0.008	0.009	0.009
0.090		Equipment, furniture & materials	0.097	0.054	0.053	0.053	0.053
0.043		Office expenses	0.068	0.073	0.043	0.043	0.043
0.504		Services	0.122	0.188	0.112	0.113	0.115
0.641	Supplies & Services Total		0.294	0.326	0.217	0.219	0.221
0.001	Transport	Mileage Allowance	0.002	0.002	0.002	0.002	0.002
0.006		Operating Costs	0.004	0.004	0.004	0.004	0.004
0.001		Pool Car	0.000	0.000	0.000	0.000	0.000
0.001		Public Transport	0.000	0.003	0.000	0.000	0.000
0.008	Transport Total		0.006	0.008	0.006	0.006	0.006
0.958	Benefit & Transfer Payments	Grants	0.495	0.490	0.480	0.490	0.490
0.958	Benefit & Transfer Payments Total		0.495	0.490	0.480	0.490	0.490
(0.312)	Net Service Expenditure		(0.195)	(0.458)	(0.425)	(0.314)	(0.272)
2.954	Gross Service Expenditure		2.969	2.834	2.775	2.817	2.859
(3.266)	Gross Service Income		(3.164)	(3.293)	(3.201)	(3.131)	(3.131)
(0.312)	Net Service Expenditure		(0.195)	(0.458)	(0.425)	(0.314)	(0.272)
(0.007)	Car Park - On Street		-	-	-	-	-
(0.866)	Car Parks - Off Street		(1.063)	(1.377)	(1.355)	(1.333)	(1.310)
0.252	Economic Development		0.350	0.431	0.336	0.342	0.347
0.211	Housing Strategy		0.325	0.363	0.370	0.377	0.383
(0.005)	Market Towns		0.051	0.054	0.156	0.235	0.240
0.103	Markets		0.143	0.070	0.068	0.065	0.068
(0.312)	Net Service Expenditure		(0.195)	(0.458)	(0.425)	(0.314)	(0.272)

Actuals 2024/25	Head of Service	Head of Environmental Services	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
-	Income & Fees	Commuted sums	(0.081)	(0.081)	(0.081)	(0.081)	(0.081)
(5.167)		Fees & charges	(3.814)	(4.137)	(4.254)	(4.374)	(4.502)
-		Government grants	(2.630)	(2.030)	(2.030)	(2.030)	(2.030)
(0.157)		Other grants and contributions	(0.121)	(0.121)	(0.121)	(0.121)	(0.121)
(0.005)		Sales	(0.009)	(0.009)	(0.009)	(0.009)	(0.009)
(5.330)	Income & Fees Total		(6.655)	(6.377)	(6.494)	(6.614)	(6.743)
3.989	Employees	Salary	4.780	5.926	5.966	6.085	6.206
0.385		National Insurance	0.601	0.746	0.754	0.772	0.790
0.705		Pension	0.841	1.114	1.123	1.145	1.168
1.077		Hired Staff	0.502	0.654	0.655	0.656	0.657
0.176		Other Staff Costs	0.153	0.183	0.183	0.183	0.183
0.001		Recruitment	-	-	-	-	-
0.033		Training	0.002	0.002	0.002	0.002	0.002
0.095		Uniform & laundry	0.031	0.042	0.042	0.042	0.042
6.459	Employees Total		6.910	8.666	8.724	8.884	9.047
0.014	Buildings	Energy Costs	0.019	0.019	0.019	0.019	0.019
0.035		Equipment, furniture & materials	0.020	0.020	0.020	0.020	0.020
0.047		Ground Maintenance Costs	-	0.003	0.003	0.003	0.003
0.004		Rents Payable	0.000	0.000	0.000	0.000	0.000
0.008		Repairs & Maintenance	0.060	0.060	0.060	0.060	0.060
0.000		Water Services	0.000	0.000	0.000	0.000	0.000
0.107	Buildings Total		0.100	0.103	0.103	0.103	0.103
0.325	Supplies & Services	Communication and computing	0.090	0.096	0.096	0.096	0.096
0.003		Catering	-	-	-	-	-
0.323		Equipment, furniture & materials	0.308	0.318	0.313	0.302	0.290
0.002		Expenses	-	-	-	-	-
0.003		Insurance - service related	0.004	0.004	0.004	0.004	0.004
0.114		Office expenses	0.040	0.044	0.044	0.044	0.044
0.002		Repairs & Maintenance	-	-	-	-	-
(0.035)		Sales	(0.034)	(0.034)	(0.034)	(0.034)	(0.034)
1.482	Supplies & Services Total		2.484	2.526	2.481	2.519	2.554
2.230	Supplies & Services Total		2.892	2.954	2.904	2.930	2.953
0.060	Transport	Contract Hire & operating leases	0.006	0.006	0.006	0.006	0.006
0.001		Mileage Allowance	0.000	0.000	0.000	0.000	0.000
1.013		Operating Costs	1.130	1.462	1.473	1.530	1.543
(0.000)		Other Transport Costs	-	-	-	-	-
0.013		Pool Car	0.001	0.001	0.001	0.001	0.001
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001
0.025		Vehicle Insurance	0.001	0.001	0.001	0.001	0.001
1.111	Transport Total		1.139	1.471	1.482	1.539	1.552
0.023	Benefit & Transfer Payments		0.012	0.012	0.012	0.012	0.012
0.023	Benefit & Transfer Payments Total		0.012	0.012	0.012	0.012	0.012
4.601	Net Expenditure		4.397	6.828	6.730	6.854	6.924
0.005	Gross Service Expenditure		4.406	13.206	6.739	6.863	6.933
(0.005)	Gross Service Income		(0.009)	(6.377)	(0.009)	(0.009)	(0.009)
4.601	Net Service Expenditure		4.397	6.828	6.730	6.854	6.924
(0.126)	CCTV		(0.117)	(0.117)	(0.117)	(0.117)	(0.117)
0.286	CCTV Shared Service		0.279	0.295	0.302	0.304	0.305
0.310	Fleet Management		0.345	0.359	0.364	0.370	0.375
1.146	Green Spaces		1.178	1.215	1.146	1.166	1.185
0.178	Head of Operations		0.121	0.126	0.128	0.131	0.133
1.048	Street Cleansing		1.254	1.393	1.316	1.337	1.358
1.757	Waste Management		1.337	3.558	3.591	3.654	3.684
4.601	Net Service Expenditure		4.397	6.828	6.730	6.854	6.924

Actuals 2024/25	Head of Service	Head of Finance	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.009)	Income & Fees	Fees & charges	(0.100)	-	-	-	-
(0.021)		Government grants	-	-	-	-	-
(3.896)		Interest Income	(1.414)	(1.949)	(1.362)	(1.169)	(1.204)
(0.057)		Other grants and contributions	(0.313)	-	-	-	-
(0.229)		Sales	-	-	-	-	-
(4.212)	Income & Fees Total		(1.827)	(1.949)	(1.362)	(1.169)	(1.204)
0.525	Employees	Salary	0.717	1.582	1.598	1.615	1.632
0.053		National Insurance	0.078	0.094	0.096	0.098	0.101
0.091		Pension	0.103	0.132	0.135	0.138	0.140
0.358		Employee Insurance	0.353	0.359	0.366	0.366	0.366
1.482		Other Staff Costs	1.415	1.415	1.415	1.415	1.415
0.296		Severance payments	0.152	0.152	0.152	0.152	0.152
0.006		Training	0.010	0.010	0.010	0.010	0.010
2.811	Employees Total		2.829	3.744	3.772	3.798	3.815
0.079	Buildings	Premises Insurance	0.107	0.107	0.107	0.107	0.107
0.003		Rents Payable	-	-	-	-	-
0.082	Buildings Total		0.107	0.107	0.107	0.107	0.107
0.001	Supplies & Services	Catering	-	-	-	-	-
0.004		Communication and computing	0.003	0.003	0.003	0.003	0.003
0.021		Equipment, furniture & materials	0.052	0.052	0.052	0.052	0.052
0.001		Expenses	-	-	-	-	-
0.028		Insurance - service related	0.029	0.029	0.030	0.030	0.030
0.021		Office expenses	0.017	0.017	0.017	0.017	0.017
3.871		Services	5.517	4.971	5.107	5.494	6.521
3.948	Supplies & Services Total		5.617	5.071	5.208	5.594	6.621
-	Transport	Public Transport	0.001	0.001	0.001	0.001	0.001
0.171		Vehicle Insurance	0.175	0.179	0.182	0.182	0.182
0.171	Transport Total		0.176	0.179	0.183	0.183	0.183
0.002	Benefit & Transfer Payments	Grants	-	-	-	-	-
0.099		Contributions paid	0.076	0.076	0.076	0.076	0.076
0.609		Levies	0.629	0.642	0.642	0.642	0.642
0.711	Benefit & Transfer Payments Total		0.705	0.718	0.718	0.718	0.718
(0.007)	Reserve-Revenue Transfers	Bad Debts Provision	0.008	0.008	0.008	0.008	0.008
-		Reserve-Revenue Transfers	0.004	0.004	0.004	0.004	0.004
(0.007)	Reserve-Revenue Transfers Total		0.012	0.012	0.012	0.012	0.012
3,504	Net Service Expenditure		7,618	7,882	8,637	9,239	10,253

7.716	Gross Service Expenditure	9.445	9.831	9.999	10.408	11.457
(4.212)	Gross Service Income	(1.827)	(1.949)	(1.362)	(1.169)	(1.204)
3,504	Net Service Expenditure	7,618	7,882	8,637	9,239	10,253

2.053	Corporate Finance	6.015	6.119	6.844	7.427	8.421
0.684	Corporate Insurance	0.711	0.724	0.735	0.736	0.737
0.766	Finance	0.892	1.039	1.057	1.076	1.095
3,504	Net Service Expenditure	7,618	7,882	8,637	9,239	10,253

Actuals 2024/25	Head of Service	Head of Human Resources & Officer Development	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
0.510	Employees	Salary	0.527	0.673	0.687	0.700	0.714
0.052		National Insurance	0.068	0.088	0.090	0.092	0.094
0.076		Pension	0.091	0.125	0.128	0.130	0.133
0.037		Hired Staff	-	-	-	-	-
0.025		Other Staff Costs	0.030	0.030	0.030	0.030	0.030
0.025		Recruitment	0.021	0.021	0.021	0.021	0.021
0.110		Training	0.087	0.214	0.167	0.169	0.172
0.836	Employees Total		0.825	1.151	1.121	1.142	1.163
0.046	Supplies & Services	Communication and computing	0.041	0.041	0.041	0.041	0.041
0.002		Equipment, furniture & materials	0.003	0.003	0.003	0.003	0.003
0.007		Office expenses	0.004	0.004	0.004	0.004	0.004
0.045		Services	0.111	0.011	0.011	0.011	0.011
0.100	Supplies & Services Total		0.158	0.058	0.058	0.058	0.058
0.000	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001
-		Pool Car	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.002	0.002	0.002	0.002	0.002
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	-	(0.098)	(0.099)	-	-
-	Reserve-Revenue Transfers Total		-	(0.098)	(0.099)	-	-
0.936	Net Service Expenditure		0.984	1.113	1.082	1.202	1.223
0.936	Gross Service Expenditure		0.984	1.113	1.082	1.202	1.223
-	Gross Service Income		-	-	-	-	-
0.936	Net Service Expenditure		0.984	1.113	1.082	1.202	1.223
0.936	Corporate Health & Safety		0.984	1.113	1.082	1.202	1.223
0.936	Net Service Expenditure		0.984	1.113	1.082	1.202	1.223

Actuals 2024/25	Head of Service	Head of Leisure, Health & Environment	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
-	Income & Fees	Commuted sums	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
(6.778)		Fees & charges	(7.995)	(9.459)	(11.919)	(12.036)	(12.238)
(0.012)		Government grants	(0.016)	(0.016)	(0.016)	(0.016)	(0.016)
(0.008)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.009)
(0.188)		Other grants and contributions	(0.233)	(0.062)	(0.122)	(0.125)	(0.128)
(0.042)		Rent	(0.031)	(0.031)	(0.031)	(0.031)	(0.031)
(0.759)		Sales	(0.855)	(0.950)	(1.032)	(1.073)	(1.104)
(7.786)	Income & Fees Total		(9.139)	(10.527)	(13.130)	(13.291)	(13.527)
4.591	Employees	Salary	5.161	5.506	5.797	5.745	5.855
0.289		National Insurance	0.502	0.575	0.582	0.585	0.600
0.617		Pension	0.727	0.873	0.892	0.881	0.898
0.004		Hired Staff	0.002	-	-	-	-
0.083		Other Staff Costs	0.003	0.019	0.003	0.003	0.003
0.001		Recruitment	-	-	-	-	-
0.062		Training	0.000	0.001	0.001	0.001	0.001
0.027		Uniform & laundry	0.008	0.013	0.009	0.009	0.009
5.673	Employees Total		6.403	6.986	7.293	7.224	7.365
0.982	Buildings	Energy Costs	1.095	0.998	1.276	1.291	1.306
0.029		Ground Maintenance Costs	0.012	0.010	0.012	0.012	0.012
-		Operating Costs	-	-	0.565	0.565	0.565
0.056		Premises Cleaning	0.054	0.055	0.048	0.048	0.048
0.647		Rents Payable	0.658	0.674	0.677	0.677	0.677
0.422		Repairs & Maintenance	0.376	0.344	0.350	0.354	0.358
0.118		Water Services	0.090	0.090	0.094	0.094	0.095
2.253	Buildings Total		2.285	2.172	3.021	3.041	3.061
0.116	Supplies & Services	Communication and computing	0.085	0.079	0.070	0.070	0.070
0.004		Catering	-	-	-	-	-
0.666		Equipment, furniture & materials	0.478	0.575	0.629	0.643	0.650
0.002		Expenses	-	-	-	-	-
0.060		Office expenses	0.151	0.112	0.085	0.085	0.085
0.001		Other Staff Costs	-	-	-	-	-
0.018		Premises Cleaning	-	-	-	-	-
0.009		Repairs & Maintenance	-	-	-	-	-
(0.001)		Sales	-	-	-	-	-
0.285		Services	0.691	0.233	0.595	0.595	0.595
1.161	Supplies & Services Total		1.406	0.998	1.379	1.394	1.400
0.019	Transport	Mileage Allowance	0.007	0.010	0.008	0.008	0.008
0.021		Operating Costs	0.019	0.016	0.018	0.018	0.018
0.002		Pool Car	0.002	0.002	0.002	0.002	0.002
0.001		Public Transport	0.000	0.000	0.000	0.000	0.000
0.000		Vehicle Insurance	0.001	0.001	0.001	0.001	0.001
0.044	Transport Total		0.029	0.029	0.029	0.029	0.029
0.010	Benefit & Transfer Payments	Grants	0.005	-	-	-	-
0.010	Benefit & Transfer Payments Total		0.005	-	-	-	-
-	Renewals Fund Contribution	Renewals Fund Contribution	0.096	0.160	0.140	0.140	0.141
-	Renewals Fund Contribution Total		0.096	0.160	0.140	0.140	0.141
1.354	Net Expenditure		1.084	(0.181)	(1.268)	(1.463)	(1.531)
9.141	Gross Service Expenditure		10.223	10.346	11.862	11.828	11.996
(7.786)	Gross Service Income		(9.139)	(10.527)	(13.130)	(13.291)	(13.527)
1.354	Net Service Expenditure		1.084	(0.181)	(1.268)	(1.463)	(1.531)
0.210	One Leisure Active Lifestyles		0.155	0.183	0.111	0.123	0.122
0.117	One Leisure Facilities		(0.632)	(0.798)	(1.662)	(1.758)	(1.814)
0.004	Parks and Open Spaces		0.002	0.002	0.002	0.002	0.002
1.024	Parks, Countryside and Climate		1.094	0.431	0.281	0.170	0.159
1.354	Net Service Expenditure		1.084	(0.181)	(1.268)	(1.463)	(1.531)

Actuals 2024/25	Head of Service	Head of Planning, Infrastructure & Public Protection	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.060)	Income & Fees	Developer Contributions	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(2.680)		Fees & charges	(2.610)	(3.362)	(3.206)	(3.231)	(2.991)
(0.753)		Government grants	(0.200)	(0.312)	(0.056)	(0.056)	(0.056)
(0.030)		Other grants and contributions	(0.479)	(0.465)	(0.366)	(0.374)	(0.306)
(0.099)		Rent	(0.098)	(0.103)	(0.107)	(0.107)	(0.107)
(0.020)		Sales	(0.014)	(0.002)	(0.014)	(0.014)	(0.014)
(3.642)	Income & Fees Total		(3.456)	(4.294)	(3.799)	(3.832)	(3.524)
3.161	Employees	Salary	3.956	4.228	3.968	3.964	4.042
0.318		National Insurance	0.505	0.546	0.515	0.516	0.528
0.534		Pension	0.682	0.777	0.756	0.734	0.748
0.234		Hired Staff	0.060	0.410	0.410	0.410	0.410
0.022		Other Staff Costs	0.005	0.004	0.004	0.004	0.004
0.010		Training	0.007	0.007	0.007	0.007	0.007
0.001		Uniform & laundry	0.003	0.003	0.003	0.003	0.003
4.280	Employees Total		5.217	5.974	5.642	5.637	5.742
0.046	Buildings	Energy Costs	0.056	0.063	0.070	0.070	0.070
0.003		Rents Payable	0.003	0.003	0.003	0.003	0.003
0.020		Repairs & Maintenance	0.025	0.027	0.027	0.027	0.026
(0.019)		Water Services	-	-	-	-	-
0.050	Buildings Total		0.084	0.092	0.100	0.099	0.099
0.007	Supplies & Services	Communication and computing	0.012	0.012	0.012	0.012	0.012
0.049		Equipment, furniture & materials	0.045	0.046	0.045	0.045	0.045
0.001		Expenses	0.004	0.004	0.004	0.004	0.004
0.075		Office expenses	0.067	0.054	0.054	0.054	0.054
(0.002)		Sales	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
0.652		Services	0.345	0.523	0.524	0.459	0.459
0.782	Supplies & Services Total		0.473	0.639	0.639	0.574	0.574
0.013	Transport	Mileage Allowance	0.015	0.015	0.015	0.015	0.015
0.008		Operating Costs	0.005	0.005	0.005	0.005	0.005
0.006		Pool Car	0.007	0.007	0.007	0.007	0.007
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001
0.027	Transport Total		0.029	0.029	0.029	0.029	0.029
0.857	Benefit & Transfer Payments	Grants	0.335	0.299	0.300	0.300	0.300
0.857	Benefit & Transfer Payments Total		0.335	0.299	0.300	0.300	0.300
-	Renewals Fund Contribution	Renewals Fund Contribution	0.008	0.008	0.008	0.008	0.008
-	Renewals Fund Contribution Total		0.008	0.008	0.008	0.008	0.008
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.105	0.105	0.105	0.105	0.105
-	Reserve-Revenue Transfers Total		0.105	0.105	0.105	0.105	0.105
2.355	Net Expenditure		2.794	2.853	3.024	2.921	3.333
5.996	Gross Service Expenditure		6.251	7.147	6.823	6.753	6.857
(3.642)	Gross Service Income		(3.456)	(4.294)	(3.799)	(3.832)	(3.524)
2.355	Net Service Expenditure		2.794	2.853	3.024	2.921	3.333
0.143	Building Control		0.165	0.165	0.165	0.165	0.165
0.561	Communities		0.406	0.292	0.403	0.406	0.486
0.191	Community Resilience		0.330	0.343	0.374	0.381	0.388
0.193	Development Management		(0.059)	0.373	0.379	0.416	0.454
0.045	Environmental Health Admin		0.050	0.052	0.054	0.055	0.056
0.748	Environmental Health Services		0.895	0.980	1.001	0.978	0.992
(0.108)	Licencing		0.002	0.033	(0.008)	(0.030)	(0.024)
0.583	Planning Policy		1.006	0.615	0.657	0.551	0.816
2.355	Net Service Expenditure		2.794	2.853	3.024	2.921	3.333

Actuals 2024/25	Head of Service	Head of Policy, Performance & Emergency Planning	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
-	Income & Fees	Fees & charges	-	-	-	-	-
-		Other grants and contributions	(0.125)	(0.125)	-	-	-
-	Income & Fees Total		(0.125)	(0.125)	-	-	-
0.628	Employees	Salary	0.740	0.880	0.845	0.761	0.774
0.069		National Insurance	0.093	0.112	0.109	0.099	0.101
0.104		Pension	0.122	0.158	0.152	0.136	0.139
0.031		Other Staff Costs	0.016	0.016	0.016	0.016	0.016
-		Recruitment	0.003	0.003	0.003	0.003	0.003
0.017		Training	0.005	0.005	0.005	0.005	0.005
0.849	Employees Total		0.979	1.174	1.129	1.019	1.037
0.005	Supplies & Services	Equipment, furniture & materials	0.014	0.014	0.014	0.014	0.014
0.001		Office expenses	0.021	0.021	0.001	0.001	0.001
0.018		Services	0.054	0.017	0.007	0.007	0.007
0.024	Supplies & Services Total		0.089	0.052	0.022	0.022	0.022
0.000	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001
0.000		Public Transport	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.002	0.002	0.002	0.002	0.002
0.049	Benefit & Transfer Payments	Grants	0.011	0.011	0.011	0.011	0.011
0.049	Benefit & Transfer Payments Total		0.011	0.011	0.011	0.011	0.011
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	-	(0.123)	(0.127)	-	-
-	Reserve-Revenue Transfers Total		-	(0.123)	(0.127)	-	-
0.924	Net Expenditure		0.955	0.990	1.036	1.054	1.071
0.924	Gross Service Expenditure		1.080	1.115	1.036	1.054	1.071
-	Gross Service Income		(0.125)	(0.125)	-	-	-
0.924	Net Service Expenditure		0.955	0.990	1.036	1.054	1.071
0.039	Emergency Planning		0.128	0.149	0.101	0.101	0.101
0.206	Strategic Insight & Delivery		0.306	0.230	0.186	0.190	0.199
0.678	Transformation		0.521	0.611	0.749	0.763	0.776
0.924	Net Service Expenditure		0.955	0.990	1.036	1.054	1.071



Actuals 2024/25	Head of Service	Head of Property & Facilities	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.485)	Income & Fees	Fees & charges	(0.304)	(0.304)	(0.304)	(0.304)	(0.304)
-		Other grants and contributions	(0.005)	(0.005)	(0.005)	(0.005)	(0.005)
(4.805)		Rent	(5.246)	(4.718)	(5.106)	(5.195)	(5.284)
(5.290)	Income & Fees Total		(5.555)	(5.027)	(5.416)	(5.504)	(5.593)
0.480	Employees	Salary	0.542	0.523	0.533	0.544	0.555
0.050		National Insurance	0.072	0.070	0.071	0.073	0.075
0.074		Pension	0.094	0.098	0.100	0.102	0.104
0.003		Hired Staff	-	-	-	-	-
0.003		Other Staff Costs	0.006	0.006	0.006	0.006	0.006
0.004		Training	-	-	-	-	-
0.001		Uniform & laundry	0.000	0.000	0.000	0.000	0.000
0.615	Employees Total		0.715	0.697	0.711	0.725	0.739
0.464	Buildings	Energy Costs	0.431	0.517	0.526	0.633	0.628
0.001		Ground Maintenance Costs	-	-	-	-	-
0.055		Premises Cleaning	0.042	0.042	0.042	0.042	0.042
-		Premises Insurance	0.028	0.028	0.028	0.028	0.028
0.006		Rates	0.007	0.007	0.007	0.007	0.007
0.853		Rents Payable	0.770	0.680	0.693	0.700	0.707
0.095		Repairs & Maintenance	0.351	0.386	0.366	0.357	0.362
0.013		Water Services	0.015	0.015	0.015	0.015	0.015
1.487	Buildings Total		1.643	1.674	1.676	1.782	1.789
0.011	Supplies & Services	Communication and computing	0.001	0.001	0.001	0.001	0.001
0.185		Equipment, furniture & materials	0.021	0.021	0.021	0.021	0.021
0.001		Expenses	-	-	-	-	-
0.079		Insurance - service related	0.056	0.056	0.056	0.056	0.056
0.021		Office expenses	0.009	0.009	0.009	0.009	0.009
0.088		Premises Cleaning	0.074	0.074	0.074	0.074	0.074
0.004		Repairs & Maintenance	-	-	-	-	-
0.684		Services	0.768	0.709	0.709	0.709	0.709
1.073	Supplies & Services Total		0.929	0.870	0.870	0.870	0.870
0.003	Transport	Pool Car	0.002	0.002	0.002	0.002	0.002
0.000		Mileage Allowance	0.000	0.000	0.000	0.000	0.000
0.000		Public Transport	0.000	0.000	0.000	0.000	0.000
0.003	Transport Total		0.003	0.003	0.003	0.003	0.003
0.112	Benefit & Transfer Payments	Grants	0.037	0.037	0.037	0.037	0.037
0.003		Other Misc Payments	0.006	0.006	0.006	0.006	0.006
0.115	Benefit & Transfer Payments Total		0.043	0.043	0.043	0.043	0.043
(1.996)	Net Expenditure		(2.221)	(1.739)	(2.112)	(2.081)	(2.148)
3.294	Gross Service Expenditure		3.334	3.288	3.303	3.423	3.445
(5.290)	Gross Service Income		(5.555)	(5.027)	(5.416)	(5.504)	(5.593)
(1.996)	Net Service Expenditure		(2.221)	(1.739)	(2.112)	(2.081)	(2.148)
(3.100)	Commercial Estates		(3.338)	(2.955)	(3.335)	(3.417)	(3.500)
0.050	Energy & Sustainability Mgt		0.048	0.050	0.051	0.052	0.053
1.048	Facilities Management		1.069	1.165	1.171	1.284	1.298
0.005	Public Conveniences		-	-	-	-	-
(1.996)	Net Service Expenditure		(2.221)	(1.739)	(2.112)	(2.081)	(2.148)

## Revenue Budget by Portfolio

Huntingdonshire District Council Table 21

Actuals 2024/25	Portfolio	Climate, Transformation & Workforce	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.441)	Income & Fees	Fees & charges	-	(0.433)	(0.433)	(0.433)	(0.433)
(0.073)		Government grants	-	-	-	-	-
(5.189)		Other grants and contributions	(6.273)	(6.925)	(7.209)	(7.407)	(7.444)
(5.703)	Income & Fees Total		(6.273)	(7.358)	(7.642)	(7.840)	(7.877)
4.101	Employees	Salary	4.765	5.182	5.285	5.223	5.325
0.430		National Insurance	0.580	0.673	0.688	0.683	0.698
0.689		Pension	0.758	0.940	0.959	0.947	0.966
0.000		Employee Insurance	0.000	0.000	0.000	0.000	0.000
0.264		Hired Staff	0.067	0.247	0.247	0.247	0.247
0.154		Other Staff Costs	0.067	0.087	0.087	0.087	0.087
0.029		Recruitment	0.034	0.034	0.034	0.034	0.034
0.175		Training	0.122	0.249	0.201	0.204	0.206
5.841	Employees Total		6.394	7.412	7.501	7.424	7.562
-	Buildings	Ground Maintenance Costs	-	-	-	-	-
0.001		Rents Payable	-	-	-	-	-
0.011		Repairs & Maintenance	-	-	-	-	-
0.012	Buildings Total		-	-	-	-	-
0.130	Supplies & Services	Communication and computing	0.042	0.042	0.041	0.041	0.041
3.103		Equipment, furniture & materials	3.096	3.440	3.708	3.891	3.817
0.001		Expenses	-	-	-	-	-
0.010		Office expenses	0.004	0.004	0.004	0.004	0.004
1.095	Supplies & Services Total		1.235	1.134	1.147	1.157	1.166
4.340	Supplies & Services Total		4.377	4.620	4.900	5.093	5.029
0.004	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001
(0.000)		Operating Costs	-	-	-	-	-
0.003		Pool Car	-	-	-	-	-
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001
0.007	Transport Total		0.001	0.001	0.001	0.001	0.001
0.010	Benefit & Transfer Payments	Grants	-	-	-	-	-
0.010	Benefit & Transfer Payments Total		-	-	-	-	-
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	-	(0.221)	(0.226)	-	-
-	Reserve-Revenue Transfers Total		-	(0.221)	(0.226)	-	-
4.507	Net Service Expenditure		4.499	4.454	4.535	4.678	4.715
10.210	Gross Service Expenditure		10.772	11.812	12.177	12.518	12.592
(5.703)	Gross Service Income		(6.273)	(7.358)	(7.642)	(7.840)	(7.877)
4.507	Net Service Expenditure		4.499	4.454	4.535	4.678	4.715
2.954	3C ICT Shared Service		3.090	3.212	3.218	3.318	3.325
0.876	Human Resources		0.918	1.043	1.011	1.129	1.148
0.110	Parks, Countryside and Climate		0.127	(0.268)	(0.295)	(0.382)	(0.382)
0.567	Transformation		0.365	0.466	0.601	0.612	0.623
4.507	Net Service Expenditure		4.499	4.454	4.535	4.678	4.715

Actuals 2024/25	Portfolio	Communities, Health & Leisure	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(6.823)	Income & Fees	Fees & charges	(8.013)	(8.706)	(11.116)	(11.203)	(11.381)
(0.747)		Government grants	(0.180)	(0.292)	(0.036)	(0.036)	(0.036)
(0.008)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.009)
(0.152)		Other grants and contributions	(0.418)	(0.243)	(0.199)	(0.204)	(0.134)
(0.362)		Rent	(0.345)	(0.321)	(0.321)	(0.321)	(0.321)
(0.451)		Sales	(0.653)	(0.598)	(0.621)	(0.636)	(0.652)
(8.542)	Income & Fees Total		(9.617)	(10.168)	(12.300)	(12.408)	(12.531)
4.552	Employees	Salary	5.021	5.314	5.396	5.404	5.508
0.291		National Insurance	0.488	0.550	0.540	0.542	0.555
0.599		Pension	0.705	0.828	0.816	0.816	0.832
0.007		Hired Staff	0.002	-	-	-	-
0.094		Other Staff Costs	0.007	0.023	0.007	0.007	0.007
0.001		Recruitment	-	-	-	-	-
0.052		Training	0.000	0.001	0.001	0.001	0.001
0.020		Uniform & laundry	0.006	0.011	0.007	0.007	0.007
5.616	Employees Total		6.229	6.728	6.768	6.778	6.911
1.289	Buildings	Energy Costs	1.417	1.417	1.703	1.826	1.836
0.020		Ground Maintenance Costs	0.011	0.008	0.010	0.010	0.010
-		Operating Costs	-	-	0.565	0.565	0.565
0.099		Premises Cleaning	0.080	0.082	0.074	0.074	0.074
0.005		Rates	0.006	0.006	0.006	0.006	0.006
0.925		Rents Payable	1.153	1.063	1.078	1.084	1.091
0.358		Repairs & Maintenance	0.427	0.408	0.393	0.388	0.396
0.125		Water Services	0.097	0.097	0.101	0.102	0.103
2.821	Buildings Total		3.192	3.082	3.990	4.055	4.082
0.104	Supplies & Services	Communication and computing	0.083	0.078	0.068	0.068	0.068
0.001		Catering	-	-	-	-	-
0.637		Equipment, furniture & materials	0.387	0.377	0.435	0.438	0.438
0.001		Expenses	-	-	-	-	-
0.003		Insurance - service related	-	-	-	-	-
0.065		Office expenses	0.152	0.082	0.085	0.085	0.085
0.090		Premises Cleaning	0.074	0.074	0.074	0.074	0.074
0.001		Repairs & Maintenance	-	-	-	-	-
0.204		Services	0.574	0.139	0.532	0.532	0.532
1.105	Supplies & Services Total		1.270	0.749	1.194	1.197	1.197
0.020	Transport	Mileage Allowance	0.007	0.010	0.008	0.008	0.008
0.007		Operating Costs	0.010	0.008	0.009	0.009	0.009
0.004		Pool Car	0.002	0.002	0.002	0.002	0.002
0.001		Public Transport	0.000	0.000	0.000	0.000	0.000
0.032	Transport Total		0.020	0.020	0.020	0.020	0.020
0.901	Benefit & Transfer Payments	Grants	0.252	0.245	0.245	0.245	0.245
0.901	Benefit & Transfer Payments Total		0.252	0.245	0.245	0.245	0.245
-	Renewals Fund Contribution	Renewals Fund Contribution	0.096	0.160	0.140	0.140	0.141
-	Renewals Fund Contribution Total		0.096	0.160	0.140	0.140	0.141
1.933	Net Service Expenditure		1.441	0.817	(0.004)	0.027	0.064
10.475	Gross Service Expenditure		11.058	10.984	12.296	12.435	12.596
(8.542)	Gross Service Income		(9.617)	(10.168)	(12.300)	(12.408)	(12.531)
1.933	Net Service Expenditure		1.441	0.817	(0.004)	0.027	0.064
0.503	Communities		0.327	0.215	0.324	0.326	0.405
0.005	Community Resilience		0.009	0.002	-	-	-
0.050	Energy & Sustainability Mgt		0.048	0.050	0.051	0.052	0.053
1.048	Facilities Management		1.069	1.165	1.171	1.284	1.298
0.210	One Leisure Active Lifestyles		0.155	0.183	0.111	0.123	0.122
0.117	One Leisure Facilities		(0.632)	(0.798)	(1.662)	(1.758)	(1.814)
-	One Leisure Projects		0.465	-	-	-	-
1.933	Net Service Expenditure		1.441	0.817	(0.004)	0.027	0.064

Actuals 2024/25	Portfolio	Economic, Regeneration & Housing	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000
(0.054)	Income & Fees	Fees & charges	(0.097)	(0.070)	(0.031)	(0.031)	(0.031)
(0.676)		Government grants	-	-	-	-	-
-		Other grants and contributions	(0.162)	(0.172)	(0.075)	-	-
(0.098)		Rent	(0.098)	(0.103)	(0.107)	(0.107)	(0.107)
(0.009)		Sales	-	-	-	-	-
(0.837)	Income & Fees Total		(0.357)	(0.344)	(0.213)	(0.138)	(0.138)
0.330	Employees	Salary	0.691	0.683	0.686	0.700	0.714
0.030		National Insurance	0.088	0.089	0.090	0.092	0.094
0.058		Pension	0.118	0.126	0.127	0.130	0.132
0.003		Recruitment	-	-	-	-	-
0.422	Employees Total		0.898	0.898	0.903	0.921	0.940
0.046	Buildings	Energy Costs	0.056	0.063	0.070	0.070	0.070
0.001		Rents Payable	0.000	0.000	0.000	0.000	0.000
0.020		Repairs & Maintenance	0.015	0.017	0.017	0.017	0.016
(0.019)		Water Services	-	-	-	-	-
0.048	Buildings Total		0.072	0.080	0.087	0.087	0.086
0.004	Supplies & Services	Communication and computing	0.007	0.008	0.009	0.009	0.009
0.005		Equipment, furniture & materials	0.002	0.000	0.000	0.000	0.000
0.022		Office expenses	0.032	0.037	0.007	0.007	0.007
0.387		Services	0.030	0.089	0.019	0.018	0.018
0.418	Supplies & Services Total		0.072	0.134	0.034	0.035	0.035
-	Transport	Contract Hire & operating leases	-	-	-	-	-
0.001		Mileage Allowance	0.001	0.001	0.001	0.001	0.001
0.001	Transport Total		0.002	0.002	0.002	0.002	0.002
0.356	Benefit & Transfer Payments	Grants	0.051	0.042	0.042	0.042	0.042
0.356	Benefit & Transfer Payments Total		0.051	0.042	0.042	0.042	0.042
-	Renewals Fund Contribution	Renewals Fund Contribution	0.002	0.002	0.002	0.002	0.002
	Renewals Fund Contribution Total		0.002	0.002	0.002	0.002	0.002
0.409	Net Service Expenditure		0.738	0.814	0.857	0.950	0.968
1.245	Gross Service Expenditure		1.096	1.158	1.070	1.088	1.106
(0.837)	Gross Service Income		(357)	(344)	(213)	(138)	(138)
0.409	Net Service Expenditure		0.738	0.814	0.857	0.950	0.968
0.061	Communities		0.078	0.077	0.078	0.079	0.081
(0.077)	Community Resilience		(0.025)	(0.071)	(0.042)	(0.043)	(0.043)
0.219	Economic Development		0.310	0.391	0.296	0.302	0.307
0.211	Housing Strategy		0.325	0.363	0.370	0.377	0.383
(0.005)	Market Towns		0.051	0.054	0.156	0.235	0.240
0.409	Net Service Expenditure		0.738	0.814	0.857	0.950	0.968

**Huntingdonshire District Council** **Table 24**

Actuals 2024/25	Portfolio	Finance & Resources	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.348)	Income & Fees	Fees & charges	(0.227)	(0.127)	(0.127)	(0.127)	(0.127)
(0.021)		Government grants	-	-	-	-	-
(3.896)		Interest Income	(1.414)	(1.949)	(1.362)	(1.169)	(1.204)
(0.057)		Other grants and contributions	(0.313)	-	-	-	-
(4.444)		Rent	(4.902)	(4.398)	(4.787)	(4.876)	(4.964)
(0.229)		Sales	-	-	-	-	-
(8.995)	Income & Fees Total		(6.857)	(6.475)	(6.277)	(6.172)	(6.296)
0.802	Employees	Salary	1.087	1.897	1.920	1.943	1.966
0.085		National Insurance	0.129	0.138	0.141	0.144	0.147
0.139		Pension	0.167	0.191	0.195	0.199	0.203
0.048		Hired Staff	-	-	-	-	-
1.482		Other Staff Costs	1.415	1.415	1.415	1.415	1.415
0.296		Severance payments	0.152	0.152	0.152	0.152	0.152
0.012	Training		0.010	0.010	0.010	0.010	0.010
2.864	Employees Total		2.961	3.803	3.832	3.863	3.893
0.099	Buildings	Energy Costs	0.026	0.026	0.026	0.026	0.026
0.001		Ground Maintenance Costs	-	-	-	-	-
0.002		Premises Cleaning	0.002	0.002	0.002	0.002	0.002
-		Premises Insurance	0.028	0.028	0.028	0.028	0.028
0.000		Rates	0.001	0.001	0.001	0.001	0.001
0.553		Rents Payable	0.255	0.271	0.273	0.273	0.273
0.009		Repairs & Maintenance	0.181	0.176	0.176	0.176	0.176
0.002		Water Services	0.001	0.001	0.001	0.001	0.001
0.667	Buildings Total		0.492	0.503	0.505	0.505	0.505
0.005	Supplies & Services	Communication and computing	0.003	0.003	0.003	0.003	0.003
0.001		Catering	-	-	-	-	-
0.015		Equipment, furniture & materials	0.053	0.053	0.053	0.053	0.053
0.001		Expenses	-	-	-	-	-
0.077		Insurance - service related	0.056	0.056	0.056	0.056	0.056
0.026		Office expenses	0.019	0.019	0.019	0.019	0.019
0.003		Premises Cleaning	-	-	-	-	-
0.004		Repairs & Maintenance	-	-	-	-	-
4.680		Services	6.294	5.670	5.805	6.192	7.219
4.813	Supplies & Services Total		6.425	5.800	5.986	6.323	7.350
0.000	Transport	Public Transport	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.001	0.001	0.001	0.001	0.001
0.099	Benefit & Transfer Payments	Contributions paid	0.076	0.076	0.076	0.076	0.076
0.002		Grants	-	-	-	-	-
0.003		Other Misc Payments	0.006	0.006	0.006	0.006	0.006
0.104	Benefit & Transfer Payments Total		0.082	0.082	0.082	0.082	0.082
(0.007)	Reserve-Revenue Transfers	Bad Debts Provision	0.008	0.008	0.008	0.008	0.008
-		Reserve-Revenue Transfers	0.004	0.004	0.004	0.004	0.004
(0.007)	Reserve-Revenue Transfers Total		0.012	0.012	0.012	0.012	0.012
(0.553)	Net Service Expenditure		3.117	3.726	4.092	4.613	5.547
8.442	Gross Service Expenditure		9.973	10.201	10.369	10.786	11.843
(8.995)	Gross Service Income		(6.857)	(6.475)	(6.277)	(6.172)	(6.296)
(0.553)	Net Service Expenditure		3.117	3.726	4.092	4.613	5.547
(3.100)	Commercial Estates		(3.338)	(2.955)	(3.335)	(3.417)	(3.500)
1.444	Corporate Finance		5.386	5.477	6.202	6.785	7.779
0.331	Directors		0.176	0.164	0.167	0.170	0.174
0.766	Finance		0.892	1.039	1.057	1.076	1.095
0.005	Public Conveniences		-	-	-	-	-
(0.553)	Net Service Expenditure		3.117	3.726	4.092	4.613	5.547

Actuals 2024/25	Portfolio	Governance & Democratic Services	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.001)	Income & Fees	Fees & charges	-	-	-	-	-
(0.624)		Government grants	-	-	-	-	-
(0.102)		Other grants and contributions	-	-	-	-	-
(0.003)		Sales	-	-	-	-	-
(0.730)	Income & Fees Total		-	-	-	-	-
0.767	Employees	Salary	0.575	0.693	0.706	0.720	0.734
0.050		National Insurance	0.074	0.090	0.092	0.094	0.096
0.073		Pension	0.100	0.128	0.130	0.133	0.136
0.022		Hired Staff	0.022	0.022	0.022	0.022	0.022
0.025		Other Staff Costs	-	-	-	-	-
0.005		Recruitment	-	-	-	-	-
0.016		Training	0.002	0.006	0.002	0.002	0.002
0.957	Employees Total		0.773	0.939	0.952	0.971	0.990
-	Buildings	Energy Costs	-	-	-	-	-
0.050		Rents Payable	-	-	-	-	-
0.050	Buildings Total		-	-	-	-	-
0.232	Supplies & Services	Communication and computing	0.004	0.004	0.004	0.004	0.004
0.000		Catering	0.003	0.003	0.003	0.003	0.003
(0.037)		Election Costs	-	-	-	-	-
0.030		Equipment, furniture & materials	0.013	0.003	0.003	0.003	0.003
0.430		Members Allowances	0.444	0.452	0.461	0.470	0.480
0.230		Office expenses	0.125	0.125	0.125	0.125	0.125
0.357		Services	0.309	0.516	0.523	0.523	0.523
1.242	Supplies & Services Total		0.898	1.103	1.119	1.128	1.138
0.003	Transport	Mileage Allowance	0.005	0.005	0.005	0.005	0.005
0.000		Public Transport	0.002	0.002	0.002	0.002	0.002
0.004	Transport Total		0.008	0.008	0.008	0.008	0.008
0.000	Benefit & Transfer Payments	Contributions paid	0.001	0.001	0.001	0.001	0.001
0.001		Grants	0.002	0.002	0.002	0.002	0.002
0.001	Benefit & Transfer Payments Total		0.003	0.003	0.003	0.003	0.003
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.100	0.100	0.100	0.100	0.100
-	Reserve-Revenue Transfers Total		0.100	0.100	0.100	0.100	0.100
1.523	Net Service Expenditure		1.781	2.153	2.182	2.210	2.238
2.253	Gross Service Expenditure		1.781	2.153	2.182	2.210	2.238
(0.730)	Gross Service Income		-	-	-	-	-
1.523	Net Service Expenditure		1.781	2.153	2.182	2.210	2.238
0.194	Audit		0.192	0.401	0.404	0.408	0.412
0.911	Democratic & Elections		1.106	1.247	1.261	1.281	1.301
0.330	Legal		0.278	0.285	0.292	0.292	0.292
0.088	Procurement		0.204	0.220	0.224	0.229	0.233
1.523	Net Service Expenditure		1.781	2.153	2.182	2.210	2.238

Actuals 2024/25	Portfolio	Leader	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(0.001)	Income & Fees	Fees & charges	-	-	-	-	-
-		Other grants and contributions	(0.105)	(0.006)	(0.007)	(0.007)	(0.007)
(0.001)	Income & Fees Total		(0.105)	(0.006)	(0.007)	(0.007)	(0.007)
0.532	Employees	Salary	0.646	0.759	0.760	0.775	0.790
0.064		National Insurance	0.088	0.102	0.104	0.106	0.108
0.088		Pension	0.110	0.140	0.140	0.143	0.145
0.024		Hired Staff	-	-	-	-	-
0.024		Other Staff Costs	0.000	0.000	0.000	0.000	0.000
0.022		Recruitment	-	-	-	-	-
0.044		Training	0.038	0.023	0.038	0.038	0.038
0.798	Employees Total		0.881	1.024	1.041	1.061	1.081
0.006	Buildings	Rents Payable	0.003	0.004	0.003	0.003	0.003
0.009	Buildings Total		0.003	0.004	0.003	0.003	0.003
0.001	Supplies & Services	Catering	0.006	0.006	0.006	0.006	0.006
0.001		Communication and computing	0.001	0.001	0.001	0.001	0.001
0.021		Equipment, furniture & materials	0.000	0.001	0.000	0.000	0.000
0.008		Expenses	-	-	-	-	-
0.085		Office expenses	0.098	0.092	0.074	0.075	0.076
0.003		Other Staff Costs	-	0.004	-	-	-
0.041		Services	0.087	0.035	0.017	0.017	0.017
0.160	Supplies & Services Total		0.192	0.138	0.097	0.098	0.099
0.001	Transport	Mileage Allowance	0.003	0.003	0.003	0.003	0.003
0.001		Public Transport	0.001	0.004	0.001	0.001	0.001
0.002	Transport Total		0.004	0.006	0.004	0.004	0.004
0.001	Benefit & Transfer Payments	Other Misc Payments	0.003	0.003	0.003	0.003	0.003
0.042		Grants	-	-	-	-	-
0.043	Benefit & Transfer Payments Total		0.003	0.003	0.003	0.003	0.003
1.012	Net Service Expenditure		0.978	1.169	1.142	1.163	1.184
1.012	Gross Service Expenditure		1.083	1.175	1.148	1.169	1.191
(0.001)	Gross Service Income		(0.105)	(0.006)	(0.007)	(0.007)	(0.007)
1.012	Net Service Expenditure		0.978	1.169	1.142	1.163	1.184
0.061	Customer Services		0.047	0.207	0.211	0.215	0.219
0.812	Directors		0.710	0.799	0.815	0.830	0.846
0.033	Economic Development		0.040	0.040	0.040	0.040	0.040
0.011	Executive Support & Business Planning		0.018	0.017	0.017	0.017	0.017
0.095	Strategic Insight & Delivery		0.163	0.106	0.060	0.061	0.062
1.012	Net Service Expenditure		0.978	1.169	1.142	1.163	1.184

Actuals 2024/25	Portfolio	Parks & Countryside, Waste & Street Scene	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
-	Income & Fees	Commuted sums	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)
(7.851)		Fees & charges	(6.899)	(7.747)	(7.918)	(8.074)	(8.226)
(0.012)		Government grants	(2.646)	(2.046)	(2.046)	(2.046)	(2.046)
(0.204)		Other grants and contributions	(0.175)	(0.121)	(0.121)	(0.121)	(0.121)
(0.042)		Rent	(0.032)	(0.032)	(0.032)	(0.032)	(0.032)
(0.314)		Sales	(0.211)	(0.361)	(0.421)	(0.446)	(0.461)
(8.423)	Income & Fees Total		(10.045)	(10.387)	(10.619)	(10.800)	(10.967)
4.961	Employees	Salary	6.017	7.155	7.219	7.362	7.507
0.474		National Insurance	0.735	0.900	0.912	0.933	0.954
0.866		Pension	1.032	1.346	1.359	1.386	1.413
1.077		Hired Staff	0.502	0.654	0.655	0.656	0.657
0.203		Other Staff Costs	0.160	0.190	0.190	0.190	0.190
0.001		Recruitment	-	-	-	-	-
0.041		Training	0.002	0.002	0.002	0.002	0.002
0.107		Uniform & laundry	0.035	0.045	0.045	0.045	0.045
7.730	Employees Total		8.484	10.292	10.382	10.574	10.770
0.164	Buildings	Energy Costs	0.167	0.157	0.157	0.157	0.157
0.035		Equipment, furniture & materials	0.020	0.020	0.020	0.020	0.020
0.056		Ground Maintenance Costs	0.002	0.005	0.005	0.005	0.005
0.019		Premises Cleaning	0.018	0.018	0.019	0.019	0.019
0.004		Rates	0.004	0.004	0.004	0.004	0.004
0.007		Rents	0.013	0.013	0.013	0.013	0.013
0.392		Rents Payable	0.559	0.392	0.403	0.414	0.424
0.238		Repairs & Maintenance	0.319	0.346	0.347	0.347	0.347
0.005		Water Services	0.008	0.008	0.008	0.008	0.008
0.920	Buildings Total		1.110	0.964	0.975	0.986	0.997
0.327	Supplies & Services	Communication and computing	0.093	0.099	0.099	0.099	0.099
0.007		Catering	-	-	-	-	-
0.624		Equipment, furniture & materials	0.514	0.589	0.580	0.580	0.575
0.003		Expenses	-	-	-	-	-
0.003		Insurance - service related	0.004	0.004	0.004	0.004	0.004
0.128		Office expenses	0.063	0.097	0.067	0.067	0.067
0.001		Other Staff Costs	-	-	-	-	-
0.012		Premises Cleaning	-	-	-	-	-
0.010		Repairs & Maintenance	-	-	-	-	-
(0.036)		Sales	(0.034)	(0.034)	(0.034)	(0.034)	(0.034)
1.678		Services	2.625	2.641	2.598	2.637	2.674
2.759	Supplies & Services Total		3.265	3.395	3.313	3.353	3.385
0.060	Transport	Contract Hire & operating leases	0.006	0.006	0.006	0.006	0.006
0.003		Mileage Allowance	0.002	0.002	0.002	0.002	0.002
1.035		Operating Costs	1.142	1.474	1.486	1.542	1.555
0.014		Pool Car	0.003	0.003	0.003	0.003	0.003
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001
0.025		Vehicle Insurance	0.001	0.001	0.001	0.001	0.001
1.138	Transport Total		1.156	1.488	1.489	1.556	1.569
0.625	Benefit & Transfer Payments		0.476	0.471	0.471	0.471	0.471
0.624	Benefit & Transfer Payments Total		0.476	0.471	0.471	0.471	0.471
4.747	Net Service Expenditure		4.446	6.222	6.022	6.140	6.224
5.061	Gross Service Expenditure		4.657	16.610	6.442	6.586	6.684
(0.314)	Gross Service Income		(0.211)	(10.387)	(0.421)	(0.446)	(0.461)
4.747	Net Service Expenditure		4.446	6.222	6.022	6.140	6.224
(0.007)	Car Park - On Street		-	-	-	-	-
(0.866)	Car Parks - Off Street		(1.063)	(1.377)	(1.355)	(1.333)	(1.310)
(0.126)	CCTV		(0.117)	(0.117)	(0.117)	(0.117)	(0.117)
0.286	CCTV Shared Service		0.279	0.295	0.302	0.304	0.305
0.310	Fleet Management		0.345	0.359	0.364	0.370	0.375
1.146	Green Spaces		1.178	1.215	1.146	1.166	1.185
0.178	Head of Operations		0.121	0.126	0.128	0.131	0.133
0.103	Markets		0.143	0.070	0.068	0.065	0.068
0.004	Parks and Open Spaces		0.002	0.002	0.002	0.002	0.002
0.913	Parks, Countryside and Climate		0.967	0.699	0.576	0.552	0.541
1.048	Street Cleansing		1.254	1.393	1.316	1.337	1.358
1.757	Waste Management		1.337	3.558	3.591	3.664	3.684
4.747	Net Service Expenditure		4.446	6.222	6.022	6.140	6.224



Actuals 2024/25	Portfolio	Planning	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ 000			£ 000	£ 000	£ 000	£ 000	£ 000
(0.060)	Income & Fees	Developer Contributions	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(2.362)		Fees & charges	(2.339)	(2.990)	(2.893)	(2.918)	(2.673)
(0.002)		Government grants	(0.020)	(0.020)	(0.020)	(0.020)	(0.020)
0.003		Other grants and contributions	(0.241)	(0.286)	(0.291)	(0.297)	(0.303)
(0.003)		Sales	(0.002)	(0.002)	(0.002)	(0.002)	(0.002)
(2.424)	Income & Fees Total		(2.658)	(3.347)	(3.256)	(3.287)	(3.048)
1.835	Employees	Salary	2.307	2.456	2.422	2.441	2.490
0.187		National Insurance	0.298	0.321	0.318	0.321	0.329
0.318		Pension	0.399	0.455	0.450	0.453	0.462
0.132		Hired Staff	0.060	0.410	0.410	0.410	0.410
0.004		Other Staff Costs	0.003	0.002	0.002	0.002	0.002
0.004		Training	-	-	-	-	-
0.000		Uniform & laundry	0.002	0.002	0.002	0.002	0.002
2.481	Employees Total		3.068	3.645	3.602	3.629	3.694
0.001	Buildings	Rents Payable	0.003	0.003	0.003	0.003	0.003
0.001	Buildings Total		0.003	0.003	0.003	0.003	0.003
0.003	Supplies & Services	Communication and computing	0.009	0.009	0.009	0.009	0.009
0.020		Equipment, furniture & materials	0.013	0.013	0.013	0.013	0.013
0.001		Expenses	-	-	-	-	-
-		Insurance - service related	0.003	0.003	0.003	0.003	0.003
0.134		Office expenses	0.133	0.120	0.120	0.120	0.120
0.571	Services		0.300	0.480	0.480	0.415	0.415
0.729	Supplies & Services Total		0.459	0.626	0.626	0.561	0.561
0.002	Transport	Mileage Allowance	0.004	0.004	0.004	0.004	0.004
0.005		Pool Car	0.005	0.005	0.005	0.005	0.005
0.000		Public Transport	0.001	0.001	0.001	0.001	0.001
0.007	Transport Total		0.010	0.010	0.010	0.010	0.010
0.050	Benefit & Transfer Payments	Grants	0.056	0.061	0.061	0.062	0.062
0.609		Levies	0.629	0.642	0.642	0.642	0.642
0.659	Benefit & Transfer Payments Total		0.685	0.702	0.703	0.704	0.704
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.105	0.105	0.105	0.105	0.105
-	Reserve-Revenue Transfers Total		0.105	0.105	0.105	0.105	0.105
1.453	Net Service Expenditure		1.671	1.743	1.792	1.724	2.029
3.877	Gross Service Expenditure		4.328	5.091	5.049	5.011	5.077
(2.424)	Gross Service Income		(2.658)	(3.347)	(3.256)	(3.287)	(3.048)
1.453	Net Service Expenditure		1.671	1.743	1.792	1.724	2.029
0.143	Building Control		0.165	0.165	0.165	0.165	0.165
0.609	Corporate Finance		0.629	0.642	0.642	0.642	0.642
(0.075)	Democratic & Elections		(0.071)	(0.052)	(0.051)	(0.050)	(0.049)
0.193	Development Management		(0.059)	0.373	0.379	0.416	0.454
0.583	Planning Policy		1.006	0.615	0.657	0.551	0.816
1.453	Net Service Expenditure		1.671	1.743	1.792	1.724	2.029

Actuals 2024/25	Portfolio	Resident Services & Corporate Performance	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£ m			£ m	£ m	£ m	£ m	£ m
(1.512)	Income & Fees	Fees & charges	(2.196)	(2.217)	(2.196)	(2.196)	(2.201)
(25.595)		Government grants	(19.830)	(19.030)	(17.779)	(18.781)	(18.782)
(0.116)		Other grants and contributions	(0.037)	(0.039)	(0.040)	(0.041)	(0.042)
(0.008)		Sales	(0.012)	-	(0.012)	(0.012)	(0.012)
(27.232)	Income & Fees Total		(22.076)	(21.286)	(20.028)	(21.030)	(21.037)
4.357	Employees	Salary	5.215	5.423	5.321	5.293	5.398
0.433		National Insurance	0.662	0.697	0.686	0.684	0.700
0.707		Pension	0.859	0.966	0.947	0.941	0.960
0.358		Employee Insurance	0.353	0.359	0.366	0.366	0.366
0.164		Hired Staff	-	-	-	-	-
0.022		Other Staff Costs	0.045	0.045	0.045	0.045	0.045
0.008		Recruitment	-	-	-	-	-
0.013		Training	0.007	0.007	0.007	0.007	0.007
0.001		Uniform & laundry	0.001	0.001	0.001	0.001	0.001
6.062	Employees Total		7.142	7.498	7.372	7.335	7.476
0.079	Buildings	Premises Insurance	0.107	0.107	0.107	0.107	0.107
0.002		Rents Payable	-	-	-	-	-
0.001		Repairs & Maintenance	0.010	0.010	0.010	0.010	0.010
0.082	Buildings Total		0.117	0.117	0.117	0.117	0.117
0.016	Supplies & Services	Communication and computing	0.023	0.023	0.023	0.023	0.023
0.063		Equipment, furniture & materials	0.056	0.057	0.066	0.056	0.056
0.001		Expenses	0.004	0.004	0.004	0.004	0.004
0.028		Insurance - service related	0.028	0.029	0.029	0.029	0.029
0.194		Office expenses	0.174	0.181	0.181	0.181	0.181
(0.002)		Sales	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
0.218		Services	0.136	0.186	0.187	0.189	0.191
0.517	Supplies & Services Total		0.421	0.479	0.491	0.482	0.484
0.009	Transport	Mileage Allowance	0.016	0.016	0.016	0.016	0.016
0.008		Operating Costs	0.005	0.005	0.005	0.005	0.005
0.008		Other Transport Costs	-	-	-	-	-
0.011		Pool Car	0.011	0.014	0.014	0.014	0.014
0.001		Public Transport	0.003	0.003	0.003	0.003	0.003
0.171		Vehicle Insurance	0.175	0.179	0.182	0.182	0.182
0.208	Transport Total		0.210	0.217	0.221	0.221	0.221
26.067	Benefit & Transfer Payments	Benefits	20.632	19.682	18.682	19.682	19.682
0.141		Grants	0.180	0.154	0.157	0.161	0.165
1.286		Contributions paid	1.135	1.135	1.135	1.135	1.135
27.494	Benefit & Transfer Payments Total		21.947	20.970	19.974	20.978	20.982
-	Renewals Fund Contribution	Renewals Fund Contribution	0.007	0.007	0.007	0.007	0.007
-	Renewals Fund Contribution Total		0.007	0.007	0.007	0.007	0.007
(0.020)	Reserve-Revenue Transfers	Bad Debts Provision	0.147	0.147	0.147	0.147	0.147
-		Reserve-Revenue Transfers	(0.120)	(0.124)	(0.127)	(0.131)	(0.135)
(0.020)	Reserve-Revenue Transfers Total		0.027	0.023	0.020	0.016	0.012
7.110	Net Service Expenditure		7.795	8.025	8.173	8.126	8.261

34.343	Gross Service Expenditure	29.871	29.312	28.201	29.156	29.298
(27.232)	Gross Service Income	(22.076)	(21.286)	(20.028)	(21.030)	(21.037)
7.110	Net Service Expenditure	7.795	8.025	8.173	8.126	8.261

0.227	Communications & Information	0.247	0.344	0.351	0.287	0.292
(0.004)	Communities	0.000	0.000	0.000	0.000	0.000
0.263	Community Resilience	0.346	0.413	0.416	0.424	0.432
0.060	Corporate Health & Safety	0.066	0.070	0.071	0.072	0.074
0.684	Corporate Insurance	0.711	0.724	0.735	0.736	0.737
0.002	Council Tax Support	(0.232)	(0.231)	(0.231)	(0.231)	(0.231)
0.956	Customer Services	1.122	1.063	1.087	1.111	1.136
0.068	Directors	0.117	0.001	0.001	0.001	0.001
0.156	Document Centre	0.151	0.154	0.167	0.160	0.163
0.039	Emergency Planning	0.128	0.149	0.101	0.101	0.101
0.045	Environmental Health Admin	0.050	0.052	0.054	0.055	0.056
0.748	Environmental Health Services	0.895	0.980	1.001	0.978	0.992
0.001	Environmental Protection Team	-	-	-	-	-
2.720	Housing Benefits	2.542	2.714	2.777	2.819	2.862
1.010	Housing Needs	1.314	1.254	1.339	1.325	1.345
(0.108)	Licensing	0.002	0.033	(0.008)	(0.030)	(0.024)
0.020	Risks & Control	0.034	0.036	0.037	0.038	0.038
0.111	Strategic Insight & Delivery	0.143	0.124	0.127	0.129	0.132
0.111	Transformation	0.157	0.145	0.148	0.151	0.154
7.110	Net Service Expenditure	7.795	8.025	8.173	8.126	8.261



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# Appendix 7 - RESERVES

	01/04/2025	Planned Use	31/03/2026	Planned Use	31/03/2027	Planned Use	31/03/2028	Planned Use	31/03/2029	Planned Use	31/03/2030
Chief Digital & Information Officer											
Cyber Investment Framework	45,000	0	45,000	0	45,000	0	45,000	0	45,000	0	45,000
Cyber Support	10,255	0	10,255	0	10,255	0	10,255	0	10,255	0	10,255
Geoplace Grant	4,864	(5,000)	(136)	0	(136)	0	(136)	0	(136)	0	(136)
Home Office Reserve	8,000	(8,000)	0	0	0	0	0	0	0	0	0
ICT Shared Service Reserve	4,287	0	4,287	0	4,287	0	4,287	0	4,287	0	4,287
Chief Digital & Information Officer Total	72,406	(13,000)	59,406	0	59,406	0	59,406	0	59,406	0	59,406
Customer Change Director								0			
Customer Data - Data Warehouse	25,266	0	25,266	0	25,266	0	25,266	0	25,266	0	25,266
Customer Services Transformation Fund	400,000	(66,000)	334,000	(140,000)	194,000	(100,000)	94,000	0	94,000	0	94,000
Customer Change Director Total	425,266	(66,000)	359,266	(140,000)	219,266	(100,000)	119,266	0	119,266	0	119,266
Head of Democratic Services & Monitoring Officer											
Member Training	50,000	(23,900)	26,100	0	26,100	0	26,100	0	26,100	0	26,100
Head of Democratic Services & Monitoring Officer Total	50,000	(23,900)	26,100	0	26,100	0	26,100	0	26,100	0	26,100
Head of Economy, Regeneration & Housing											
Civil Parking Enforcement	121,454	(120,000)	1,454	0	1,454	0	1,454	0	1,454	0	1,454
Homelessness Prevention	728,632	0	728,632	(120,000)	608,632	(120,000)	488,632	(120,000)	368,632	(120,000)	248,632
Market Towns Investment Fund	379,422	(132,000)	247,422	0	247,422	0	247,422	0	247,422	0	247,422
Head of Economy, Regeneration & Housing Total	1,229,508	(252,000)	977,508	(120,000)	857,508	(120,000)	737,508	(120,000)	617,508	(120,000)	497,508
Head of Finance											
Budget Surplus Reserve	6,565,867	(5,238,000)	1,327,867	72,000	1,399,867	1,012,000	2,411,867	542,000	2,953,867	(1,210,000)	1,743,867
Business Continuity Reserve	200,000	0	200,000	0	200,000	0	200,000	0	200,000	0	200,000
Capital Grants Unapplied Reserve	4,414,512	(4,295,512)	119,000	(119,000)	0	0	0	0	0	0	0
CIL	54,915,429	43,571	54,959,000	41,000	55,000,000	(5,000,000)	50,000,000	(5,000,000)	45,000,000	(5,000,000)	40,000,000
Capital Receipts Reserve	4,720,743	(193,743)	4,527,000	0	4,527,000	0	4,527,000	0	4,527,000	0	4,527,000
Capital Investment Reserve	7,434,894	0	7,434,894	0	7,434,894	0	7,434,894	0	7,434,894	0	7,434,894
CIS Landlord Reserve	1,332,633	0	1,332,633	120,000	1,452,633	120,000	1,572,633	120,000	1,692,633	120,000	1,812,633
Collection Fund Reserve	1,616,641	0	1,616,641	0	1,616,641	0	1,616,641	0	1,616,641	0	1,616,641
Community Wealth & Health Fund	750,000	(10,000)	740,000	0	740,000	0	740,000	0	740,000	0	740,000
District Elections	178,003	100,000	278,003	(205,000)	73,003	100,000	173,003	100,000	273,003	100,000	373,003
Elections Act 2022 Reserve	87,282	(16,590)	70,692	0	70,692	0	70,692	0	70,692	0	70,692
Elections Reserve	60,987	96,703	157,690	0	157,690	0	157,690	0	157,690	0	157,690
Enterprise Zone Infrastructure Fund	1,787,626	0	1,787,626	86,796	1,874,422	3,309	1,877,731	(129,781)	1,747,950	(112,466)	1,635,484
Financial Services Reserve	1,751,750	0	1,751,750	0	1,751,750	0	1,751,750	0	1,751,750	0	1,751,750
Future Financial Stability Reserve	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000	0	1,000,000
General Fund	2,175,000	0	2,175,000		2,175,000		2,175,000		2,175,000		2,175,000
Huntingdonshire LATHC	100,000	0	100,000	0	100,000	0	100,000	0	100,000	0	100,000
Income Compensation Scheme	278,874	0	278,874	0	278,874	0	278,874	0	278,874	0	278,874
Local Government Reform Reserve	1,000,000	(153,000)	847,000	0	847,000	0	847,000	0	847,000	0	847,000
Maintenance Reserve (S106 Receipts)	277,013	0	277,013	0	277,013	0	277,013	0	277,013	0	277,013
Oak Tree Centre Renewals Fund	1,099,741	0	1,099,741	25,000	1,124,741	25,000	1,149,741	25,000	1,174,741	25,000	1,199,741
Staff Training	88,333	0	88,333	0	88,333	0	88,333	0	88,333	0	88,333
Workforce Strategy Reserve	2,000,000	(98,000)	1,902,000	0	1,902,000	0	1,902,000	0	1,902,000	0	1,902,000
Head of Finance Total	93,835,327	(9,764,571)	84,070,756	20,796	84,091,552	(3,739,691)	80,351,861	(4,342,781)	76,009,080	(6,077,466)	69,931,614

	01/04/2025	Planned Use	31/03/2026	Planned Use	31/03/2027	Planned Use	31/03/2028	Planned Use	31/03/2029	Planned Use	31/03/2030
Head of Leisure, Health & Environment											
Integrated Care System	62,491	(80,000)	(17,509)	(12,491)	(30,000)	0	(30,000)	0	(30,000)	0	(30,000)
Leisure Facilities Reserve	2,054,946	(1,462,000)	592,946	0	592,946	0	592,946	0	592,946	0	592,946
OLR 3G Pitch Renewals Fund	75,000	32,000	107,000	32,000	139,000	32,000	171,000	32,000	203,000	32,000	235,000
OLSI 3G Pitch Renewals Fund	25,000	32,000	57,000	32,000	89,000	32,000	121,000	32,000	153,000	32,000	185,000
OLSI Hockey Pitch Renewals Fund	25,000	32,000	57,000	32,000	89,000	32,000	121,000	32,000	153,000	32,000	185,000
One Leisure Technology Development	17,950		17,950	0	17,950	0	17,950	0	17,950	0	17,950
Head of Leisure, Health & Environment Total	2,260,387	(1,446,000)	814,387	83,509	897,896	96,000	993,896	96,000	1,089,896	96,000	1,185,896
Head of Planning, Infrastructure & Public Protection											
Asylum Seekers Reserve	81,703	0	81,703	(59,683)	22,020	0	22,020	0	22,020	0	22,020
CIL Admin	207,717	(150,000)	57,717	0	57,717	0	57,717	0	57,717	0	57,717
Community Support Reserve	90,492	0	90,492	(90,492)	0	0	0	0	0	0	0
Commuted Sums	992,515	(81,000)	911,515	0	911,515	0	911,515	0	911,515	0	911,515
Council Tax Project Reserve	100,000	0	100,000	(25,562)	74,438	0	74,438	0	74,438	0	74,438
Env Improvements Renewals Fund	22,607	0	22,607	0	22,607	0	22,607	0	22,607	0	22,607
Local Plan	1,268,930	(347,000)	921,930	0	921,930	0	921,930	0	921,930	0	921,930
Mobile Home Park Renewals Fund	73,672	45,000	118,672	0	118,672	0	118,672	0	118,672	0	118,672
Places for People Foundation Impact Grant	5,000	0	5,000	0	5,000	0	5,000	0	5,000	0	5,000
Planning Application Appeals Reserve	500,000	15,000	515,000	0	515,000	0	515,000	0	515,000	0	515,000
Planning Intervention Reserve	300,000	(50,000)	250,000	0	250,000	0	250,000	0	250,000	0	250,000
S106 Agreements	627,619	(45,000)	582,619	0	582,619	0	582,619	0	582,619	0	582,619
Head of Planning, Infrastructure & Public Protection Total	4,270,255	(613,000)	3,657,255	(175,737)	3,481,518	0	3,481,518	0	3,481,518	0	3,481,518
Head of Policy, Performance & Emergency Planning											
Performance Management - Invest 2 Save	658,007	0	658,007	0	658,007	0	658,007	0	658,007	0	658,007
Strategic Transformation Reserve	335,623	(132,000)	203,623	0	203,623	0	203,623	0	203,623	0	203,623
Head of Policy, Performance & Emergency Planning Total	993,630	(132,000)	861,630	0	861,630	0	861,630	0	861,630	0	861,630
Grand Total	103,136,780	(12,310,471)	90,826,309	(331,432)	90,494,876	(3,863,691)	86,631,185	(4,366,781)	82,264,404	(6,101,466)	76,162,938

## Formal 2026/27 Council Tax Resolutions

The formal 2026/27 Council Tax resolutions to be agreed by Council are shown below.

- a) That the Council note the Council Tax Base for the whole Council area and individual Towns and Parishes (para 6.2) as approved by Chairman of Corporate Governance Committee and Section 151 Officer on the 25 November 2025 (and subsequent publication as a key decision).

**67,619.70**

**The tax base (T) which is the amount anticipated from a District Council Tax of £1 is**

- b. That the following amounts calculated by the Council for 2026/27 in accordance with the requirements of the Local Government Finance Act 1992 as amended by the Localism Act 2011 (the Act), the Local Government Finance Act 2012 and associated regulations:

- |       |   |                     |
|-------|---|---------------------|
| (i)   | the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act<br><b>Gross revenue expenditure including benefits, Town/Parish Precepts</b>   | <b>£98,571,431</b>  |
| (ii)  | the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) (a) to (d) of the Act<br><b>Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund.</b>  | <b>£76,896,533</b>  |
| (iii) | the amount by which the aggregate at (i) above exceeds the aggregate at (ii) above in accordance with Section 31A (4) of the Act<br><b>This is the "Council Tax Requirement" including Parish/Town Precepts (item (i) minus item (ii)). It is the cash sum to be funded from District, Town and Parish Council Taxes.</b> | <b>£ 21,674,897</b> |
| (iv)  | the Council Tax requirement for 2026/27 divided by the tax base (T) in accordance with Section 31B (1) of the Act<br><b>District plus average Town/Parish Council Tax (item (iii) divided by District tax base)</b>   | <b>£320.54</b>      |
| (v)   | the aggregate of all "Special Items" referred to in Section 34(1) of the Act.<br><b>The total value of Parish/Town precepts included in (i) and (iii) above.</b>  | <b>£10,122,211</b>  |

- (vi) the Basic Amount of Council Tax for 2026/27 being item (iii) less item (v) divided by the tax base (T) in accordance with Section 34 (2) of the Act. **£170.86**  
**The District Council's Band D Tax for 2026/27**
- (vii) the basic amounts of Council Tax for 2026/27 for those parts of the district to which one or more special items (Parish/Town precepts) relate in accordance with Section 34 (3) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount in column "band D" set out in Table 1 attached.
- (viii) the amounts to be taken into account for 2026/27 in respect of categories of dwellings listed in particular valuation bands in accordance with Section 36 (1) of the Act are shown by adding the Huntingdonshire District Council amount to the appropriate Parish Council amount for each of the valuation bands in the columns "bands A to H" set out in Table 1 attached.
- (c) That the amounts of precept issued to the Council by Cambridgeshire County Council, Cambridgeshire Police Authority, Cambridgeshire & Peterborough Fire Authority, Cambridgeshire & Peterborough Combined Authority and for each Parish Council for each of the categories of dwellings listed in different valuation bands in accordance with Section 40 of the Act shown in para 6.3 attached be noted.
- (d) That, having regard to the calculations above, the Council, in accordance with Section 30 (2) of the Act, hereby sets the figures shown in para 6.4 as the amounts of Council Tax for 2026/27 for each of the categories of dwelling shown. ***This is the total Council Tax to be collected, incorporating the requirements of all the relevant bodies, for each town or parish area.***
- (e) The Council notes that, in accordance with Section 52ZB of the Local Government Finance Act 1992, the basic amount of its Council Tax for 2026/27 is not excessive. ***The basic amount at b(vi) above is not excessive as defined by the Government.***

The following tables cannot yet be completed as we have yet to receive information from precepting bodies. The information will be updated in time for Cabinet and Council

- **Tax Base 2026/27**
- **2026/27 Council Tax by Property Band for each Precepting Authority and the Billing Authority**
- **Total 2026/27 Council Tax by Property Band for each Precepting Authority and the Billing Authority**



### **Robustness of the 2026/27 Budget and Medium-Term Financial Strategy**

Section 25 of the Local Government Act 2003 requires the Corporate Director of Finance and Resource, as the Council's Responsible Financial Officer (Section 151 Officer), to report on the robustness of the 2026/27 budget and the adequacy of reserves to assist you in making your decisions on the Budget and the level of Council Tax. Further, this is an opportunity for me to provide some commentary in respect of the period covered by the Medium-Term Financial Strategy (MTFS).

#### **Robustness and Budget Setting**

At the time of writing, the 2025/26 outturn for the Council is reporting a favourable variance of £1.234m compared to budget in respect of service expenditure. This is due to a variety of factors including, b/f budgets, increased interest receipts and a mix of overspends and the additional use of earmarked reserves. The detail behind the underspend can be found in the Q3 Forecast report but the biggest reason for this is the use of £2.627m of earmarked reserves to fund specific costs. This includes the use of £1.514m from the Leisure Facilities Reserve to fund the development of our leisure facilities, £0.347m from the Local Plan Reserves to fund additional expenditure within the local plan, £0.153m from the LGR reserve to fund the costs of LGR consultancy, and £0.120m from the Civil Parking Enforcement reserve to fund the Civil Parking Enforcement project.

The Council has reviewed its service expenditure in consultation with the Executive Councillors. In collaboration with the Senior Leadership Team, proposals for savings and growth, as summarised in Table 2, were developed by officers and Executive Councillors using a rigorous process that challenged and validated each proposal. The Finance Team provided the central support and advice to services, and the entire process has been and overseen by the Corporate Director of Finance and Resources (S151 officer).

In addition to the Executive Councillor review, the Council:

- will continue to review services and develop funding proposals that help to mitigate the current uncertainty driven by external economic factors and only a one-year focus on the spending review from Government; and;
- the Executive has chosen to increase Council Tax for 2026/27 to protect frontline services.

## Challenges Facing the Council

The challenges that the Council faces are like those being faced by many councils across the local government community. The principal challenges that the Council is tackling are illustrated below:

### Public Sector Funding

The recent multi-year Local Government Finance Settlement provides greater certainty than the single-year settlements that have characterised the funding regime in recent years and is therefore a welcome development for financial planning across the sector. However, the increases in Core Spending Power (CSP) within the settlement remain modest and are heavily reliant on assumptions of continued business rates growth and the application of maximum council tax increases. It is unlikely that these increases will be sufficient to fully offset the significant cost and demand pressures facing councils.

Cost pressures in 2025/26 have increased sharply compared with 2024/25, driven primarily by rising statutory service demand and workforce-related costs. In this context, the scale and pace of funding growth present an ongoing challenge to financial sustainability.

In addition, major funding reforms and uncertainty regarding the transitional impact on Huntingdonshire District Council mean that the Council must continue to take proactive and prudent action to manage its future finances and mitigate the effects of external funding pressures.

### Programme of Service Review

The Executive have reviewed and scrutinised their budgets, considering the impacts of external demand and cost pressures, whilst looking for opportunities to mitigate pressures with cost savings and income generation.

## Governance

Noted within the 2023/24 Annual Governance Statement (AGS) both the Executive Leader and the Chief Executive consider not only internal controls: Risk Management, Cyber Security and Network Controls, Financial Management, Programme delivery and GDPR, but also external factors such as:

1	Morbidity/Growing number of years of ill health/Continued impact of COVID	Impacting on people's ability to be self-reliant and generating additional cost through support needs.
2	Wider economic environment	Impact of Commercial Investment Strategy/Business rates receipts and level of need from residents.
3	Housing Affordability	Leading to homelessness and constraining growth.

4	Environmental pressures and sustainability challenge	Challenges to the long-term sustainability and attraction to our area.
5	Partner agency operational pressures	Challenges to the long-term sustainability and attraction to our area.

## Risks

Because of the nature of the macro and microenvironment that the wider local government family and the Council operate within, there are a whole host of risks that the Council faces on a day-to-day basis. In such an environment, budget setting is not a science but more a guide on how financial resources will be allocated to services over the forthcoming year and to give an indication into the medium term. There will always be items that emerge after the budget has been approved and these can range from a programme under or overachieving or an unexpected event occurring.

### Mitigation of Unforeseen Events

During the budget setting for 2025/26, a fixed General Fund Reserve of £2.175m was agreed based on the likely financial risks facing the council. The General Fund Reserve will be maintained at this level for 2026/27.

To mitigate the impacts of any event that could have a potentially negative impact on the council's finances the council has clear processes in place:

Where a situation has occurred that is service specific, the

- first call for funding will be from compensating savings from elsewhere within the service, and if none are possible then savings from the wider Councils budget (service first, wider Council thereafter),
- second call for funding will be general service reductions. Such an approach will inevitably have an impact on service delivery; and
- finally, the use of General Fund reserves would be considered.

Where a situation arises that is corporate in nature, then consideration will be given to the first and second calls, but there is likely to be earlier consideration of using General Fund reserves.

During 2016/17 the Council introduced the Budget Surplus Earmarked Reserve; the aim of this reserve is to "mop-up" service underspends that would cause the General Fund to be higher than the minimum threshold.

The technical definition of General Fund Reserves includes the General Fund (Unallocated) Reserve as well as all 'revenue' Earmarked Reserves. In the context of making General Fund Reserve balances available to meet unforeseen events, the Council has self-limited this to the General Fund (Unallocated) Reserve itself as well as the Budget Surplus Earmarked Reserve. The Commercial Investment Reserve is not included in the following risk

modelling assessment as this is how the Council is able to invest to provide medium-term financial sustainability – to include the Commercial Investment Reserve could give an overly optimistic view of financial resilience. Consequently, to mitigate such events and secure the delivery (and security) of day-to-day business, the schedule of call-off would be:

- General Fund (Unallocated) Reserve; and then the
- Budget Surplus Earmarked Reserve.

As an absolute last resort, only then would the Commercial Investment Earmarked Reserve be applied.

### Risk Modelling

It is essential that relevant risks are identified, and appropriate sensitivity analysis applied to determine the impact of such risks on the Councils financial standing – and consequently the delivery of the Councils day-to-day business. The most significant potential risks to the budget are:

- under achievement of savings.
- higher inflation.
- further reductions in income (mainly from fees and charges).
- non-achievement of savings; including Shared Services.
- failure of a borrower.
- an emergency.
- estate property enhancement/development.
- increased demand on services (e.g. benefits and homelessness).
- level of retained business rates.

Taking each of the above in turn:

- **Underachievement of Savings & Additional Income**

The savings and increased income budgets included within the budget total £3.959m and cover a broad range of services. Achieving them is dependent on market, management and political conditions prevailing at the time. It is therefore prudent to assume that some of these savings may not be achieved.

- **Inflation**

With regard to:

- Pay

The budget for 2026/27 assumes a budget envelope for pay awards equivalent to a notional 5% increase in staffing costs for 2026/27 and for the period of the MTFS. This includes increases for increments, non-consolidated bonuses, and the increase to National Living Wage.

- General Inflation

No general inflation has been included in the 2025/26 budget except where there are contractual price increases. Inflation has been included at 3% for the payment of business rates.

- **Reduced income: Fees and Charges**

Total fees and charges are £22.290m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £0.446m. The largest income streams that are susceptible to variation include Car Parks (Off-Street) Leisure Centres, Commercial Estates, and Planning Fees.

- **Failure of a Borrower**

The current counterparty limit is lending of £5m to a single institute except for lending to other local authorities. The limit in relation to local authorities has been increased in the 2026/27 TMSS from £4m to £20m. This increase will allow HDC to maximise its income from interest within a low-risk environment.

The main borrowing risk rests on whether the lending is either on a short or long-term basis. The £5m limit is restricted to strategic funds the highest limit for other funds (excluding government and local government) is £4m. The impact of a “failure of borrower” will be the loss of revenue cash flow and the potential costs involved of “making good” the lost investment.

There are, however, good governance arrangements around the Council’s Treasury activity and therefore the likelihood of loss is minimal. However, with the current financial situation and the possibility of a recession and of increasing bad debts, and therefore creditworthiness, it would be prudent to include some sensitivity in respect of cash flow. Therefore, the average maximum amount lent to an institution at any given time is around £4m; if this amount was lost and the Council had to borrow from the PWLB, at current rates this would amount to a cost of £0.2m at an assumed rate of 5%. This block amount is included in the sensitivity analysis.

- **Emergency**

As is normal for a business, different types of risk are mitigated in many ways. Some risks are insured against, so losses are limited to the excesses payable and, the Government’s Bellwin Scheme meets a large proportion, over a threshold, of the costs of any significant peacetime emergencies (e.g., pandemics, severe flooding). The Council maintains its General Fund Reserves at a fair ‘minimum’ level and their use in respect of Mitigation of Unforeseen Events is discussed in detail within the report.

With specific regard to flooding, the Council does reside within a flood risk area and there have been occasions where the Council has been required to meet the cost of local flooding incidents; however, such costs have been met from within current resources. With the reduction in budgets, it is anticipated that such ad-hoc spend will not be able to be as easily accommodated so it would be prudent to include an element within any sensitivity to meet this cost. The Code of Financial Management permits the Chief Executive or the Responsible Financial Officer to incur “emergency spend” of up to £0.500m, with retrospective reporting to Cabinet. A 50% allocation (£0.250m) of the £0.500m is included within the sensitivity analysis.

- **Estate property enhancement/development**

With the Council increasing its CIS Estate and the ‘ageing’ of its current Operational Estate, it is fair to include a risk in respect of future property enhancement. For sensitivity modelling purposes, the currently estimated cost of enhancement is £0.182m for sensitivity purposes if 80% of this was required this would give a cost of £0.146m.

- **Increased demands on services**

Many of the services provided by the Council are susceptible to an increase in demand. However, over the past few years the most susceptible that have had a significant revenue impact is homelessness.

- **Council Tax**

The Council has chosen to increase Council Tax by £5 this year, equivalent to 3.01%.

### **Sensitivity for 2026/27 Budget**

Considering the risks, budget assumptions, and the likelihood of all these risks occurring at the same time, the council will have sufficient resources to meet the costs of the risks.

## **Revenue Reserves**

### **Reserves for 2026/27 and the MTFS Period (2027/28 to 2029/30)**

There is no statutory minimum level of reserves, however, as noted at 8.5.2 the minimum threshold for the General Fund (Unallocated) Reserves of £2.175m that Cabinet approved during 2025/26 budget setting will be maintained. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.

In addition to the General Fund, and as shown in Appendix 7, the Council operates several reserves, including the Budget Surplus Reserve,

the Commercial Investment Reserve and a number of specific Earmarked Reserves. The purpose of the latter is to meet known potential liabilities arising from statutory commitments, known risks, future or political commitments and costs associated with transformation and commercialisation.

## **Conclusion**

### **2026/27 Budget**

Considering all the factors noted within the Robustness statement in respect of 2026/27, I consider that given the combination of the councils:

- commitment to continue to find service efficiencies.
- intended direction of travel in relation to governance.
- clear intention to invest in services; and
- prudent position relating to income recognition.

the budget proposed for 2026/27 should not give Members any significant concerns over the Council's financial position.

### **Medium Term Financial Strategy (2027/28 to 2029/30)**

Although the MTFS period presents some ongoing funding risks for the Council, the combined impact of the recent Business Rates reset, and the Fair Funding Review 2.0 has been more favourable than anticipated last year. The significant income reductions that were previously expected have not materialised. Last year's MTFS incorporated a prudent worst case scenario due to the high level of uncertainty; however, the Council's ability to retain a proportion of Business Rates growth, alongside the effects of damping (transitional relief), means that income levels are expected to remain broadly stable over the medium term.

The Council continues to take proactive steps to manage its financial position. Through ongoing work to identify efficiencies and deliver savings, the Council has established a resilient financial foundation that supports its long term ambition of achieving greater financial self sufficiency.

**Lydia Morrison**

Responsible Financial Officer (Section 151)

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### **The General Public's Right to Request Information – Request update from Information Manager**

The Council controls a lot of data and information, and wherever possible, we make that information publicly accessible via the website. The only type of data we would not generally apply this to is personal data.

As a Councillor, if there is certain information you need but cannot find, please ask Democratic Services.

The Council are bound by several pieces of legislation which require us to be transparent and, in addition, provide information when requested by the public.

Under the Freedom of Information Act (FOIA) and the Environmental Information Regulations (EIR), the public have the right of access to information either held by the Council, or on behalf of the Council (contractors).

Anyone (individuals, organisations and companies) has a right to request information from a public authority. For a request to be valid under the Freedom of Information Act it must be in writing, but requesters do not have to mention the Act or direct their request to a designated member of staff. The people requesting the information do not need to give reasons why they are requesting the information and we are not allowed to consider who has requested or for what reason in determining our response, this is known as being applicant blind.

The Council has two separate duties when responding to these requests:

- to tell the applicant whether you hold any information falling within the scope of their request; and
- to provide that information

The Council also need to consider whether information should be released and this may involve consideration of the wider public interest.

### **Information held by the Council**

#### **Are councillors subject to FOI/EIR?**

The FOIA and EIR only apply to information “held” by a public body, such as the Council. Information created or received by a councillor but held on a local authority’s premises or computer system will be covered if it is held by the authority on its own behalf (section 3(2)(a)).

Elected members of a Council are likely to have a number of different roles.

Some will relate to their function as elected members (such as corresponding with residents in their ward), others will relate to the functions of the local authority (such as being a cabinet member with responsibility for a service area) and some will relate to party activity.

Information produced or received by councillors may be held on their own computers or in their own homes or offices, or it may be held on local authority premises or computer systems. As a general rule, any information being held for functions of the local authority should be held within Council systems (i.e. personal email should not be used for correspondence about committee attendance etc and

documents relating to these matters should be accessed from council systems not saved to personal devices/local systems at home).

Consideration of the purpose of the information and the capacity in which it is being held is more helpful when deciding whether information is covered by FOIA/EIR.

Local authorities are public authorities for the purposes of FOIA/EIR, but individual elected members are not. Therefore, information held by councillors for their constituent or party purposes will not be covered by the FOIA/EIR, but information they hold on behalf of, or as part of, a local authority will be. For example, any councillor using their personal email account for council business (committee, cabinet business etc) may bring that email account into scope of the FOIA/EIR as the information relates to council functions.

Information is not classed as held for the purposes of the FOI/EIR if it was produced by the councillor for private or political purposes and the authority is just providing storage, office space or computing facilities. This is because the authority is not holding the information to any extent for its own purposes. It is however advised that councillors do not use council systems for personal/party matters unless absolutely necessary. In those cases, filing structures should be used to make it clear what information is held (i.e. keep constituency and party matters filed separately from council business). Please also see the Council's recently updated Acceptable Use Policy which also covers elected members.

In summary:

- Do not hold council business information on your own systems unless you have no choice, as this may bring them into scope of FOIA/EIR.
- Do not use council email/systems for personal/private/party matters. Unless the correspondence is genuinely private or confidential, marking it as such will not mean the contents are protected.
- All information held by the council is generally considered accessible under the FOIA/EIR unless an exemption applies.

### **FOI or EIR?**

Public authorities that are subject to EIR must consider disclosure of environmental information under the EIR, rather than under FOI.

Environmental information is any information on:

- the state of the elements of the environment and the interaction among these elements;
  - factors affecting or likely to affect those elements;
  - measures or activities affecting or likely to affect those factors or elements, or designed to protect those elements;
  - reports on the implementation of environmental legislation;
  - cost-benefit and other economic analyses and assumptions used within the framework of those measures and activities; and
  - The state of human health and safety, conditions of human life, cultural sites and built structures in as much as they are or may be affected by those elements.
- Public authorities should interpret the phrase 'any information on' broadly.

EIR carries a presumption in favour of disclosure and all exceptions are subject to a Public Interest Test.

### **Requests for information received by Councillors**

Councillors and those acting as elected representatives of the smaller Councils, Parish Councils in England will need to consider whether correspondence received by them is received in their capacity as an individual or as a representative of the Council. It is not uncommon for individuals to write directly to the elected representatives of these Councils where the correspondence is intended for the

Council. A request for information delivered to a Councillor in these circumstances, where it is clear that it is in relation to information held by the Council, is treated as having been received by the Council. As a matter of good practice, it should be passed on as soon as possible but no later than 48 hours from receipt as there are strict legal response times which must be adhered to by the council.

Any Councillor who receives a request for information that could be a FOI/EIR request should forward the request to [freedomofinformation@huntingdonshire.gov.uk](mailto:freedomofinformation@huntingdonshire.gov.uk). If you receive a verbal request, please ask them to put it in writing and pass it on accordingly. Postal requests should be passed to the information governance team in 3C ICT.

For further information please contact the council's information governance team on [infogov@3csharedservices.org](mailto:infogov@3csharedservices.org)

## Data Protection

The UK General Data Protection Regulation (GDPR) and Data Protection Act 2018 (DPA) exist to make sure data individuals and organisations take care of the personal data they are given/they collect from individuals regardless of its purpose. Data protection is important to all of us and is about ensuring people can trust us to use their data in a fair and responsible manner. As part of this, the legislation ensures we also have rights over our data and its use. Councillors should ensure they understand these rights as they not only apply to their constituents but also to themselves and other individuals they may work with.

## What is personal data?

Personal data, simply put, is any information that can be used to identify a living individual. It doesn't necessarily need to include their name and we need to consider other information that may be available to the requester or in the public domain that could be linked to this data to identify someone. An address on its own may not constitute personal data but it can be linked to other data like the electoral register or the council's assisted scheme for bin collections so it should be treated as personal data as there is publicly available information that could be used to identify the person who lives at that address.

This applies to any individual, including you. It could apply to a member of staff, a business contact, a public figure, a neighbour, friend, or relative, a constituent, a member of the public. In short, any individual.

## Data Controllers and the Principles of the GDPR

The Council is classed as a data controller for the personal information it uses to deliver services and support to our staff, councillors, residents and the general public. This is because we determine how and why it is used. We have responsibilities under the legislation to ensure personal data is only used responsibly, transparently and in a fair and lawful manner.

It also means we need make sure we are only collecting what we need, limiting any incompatible onward use, making sure it is accurate and up to date, keeping it secure and only held for as long as is necessary. These are known as the principles of the GDPR.

Councillors are also data controllers in their own right for their constituency matters and should ensure they are familiar with and understand how the [principles of the UK GDPR](#) apply to them and should consider carefully their use of personal data in handling requests from constituents. As a councillor, you should ensure you have a privacy notice in place (attached as [Appendix J](#)) and understand what allows you to collect and use personal data in these circumstances.

Councillors party activities are covered by the party as data controller and as such any personal information you use for party matters you should take advice from the party's data protection officer.

### **What is a personal data breach?**

In the event that a councillor considers a [breach of personal data](#) has occurred it should be reported to the council's data protection officer without undue delay to [infogov@3csharedservices.org](mailto:infogov@3csharedservices.org)

FAQ's, training guides from the LGA, a template privacy notice and other useful resources can be found on <https://ico.org.uk/for-organisations/guide-to-data-protection/guide-to-the-general-data-protection-regulation-gdpr/personal-data-breaches/#whatisa>, including [advice for elected and prospective councillors](#).

### **Training**

Members will be provided with an opportunity to attend training on FOI/EIR and Data Protection. Please contact Democratic Services for details:

**Tel:** 01480 388169

**Email:** [Democratic.Services@Huntingdonshire.gov.uk](mailto:Democratic.Services@Huntingdonshire.gov.uk)