



A meeting of **HUNTINGDONSHIRE DISTRICT COUNCIL** will be held in the **CIVIC SUITE (LANCASTER / STIRLING ROOMS), PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON PE29 3TN** on **WEDNESDAY, 26 FEBRUARY 2025** at **7:00 PM** and you are requested to attend for the transaction of the following business:-

AGENDA

APOLOGIES

1. THOUGHT FOR THE DAY

Chip Colquhoun to open the meeting with a 'Thought for the Day'.

2. MINUTES (Pages 5 - 22)

To approve as a correct record the Minutes of the meeting of the Council held on 11th December 2024.

Time Allocation: 2 Minutes.

3. MEMBERS' INTERESTS

To receive from Members declarations as to disclosable pecuniary, other registerable and non-registerable interests in relation to any Agenda item. See Notes below.

Time Allocation: 2 Minutes.

4. CHAIR'S ENGAGEMENTS AND ANNOUNCEMENTS (Pages 23 - 24)

To note the Chair's engagements since the last Council meeting.

Time Allocation: 5 Minutes.

5. QUESTIONS BY MEMBERS OF THE PUBLIC

To answer any questions submitted by the public in accordance with the Constitution.

The deadline for the receipt of public questions is five days prior to the meeting and must be submitted to the Monitoring Officer.

6. FINAL 2025/26 REVENUE BUDGET AND MEDIUM-TERM FINANCIAL STRATEGY (2026/27 TO 2029/30) (Pages 25 - 232)

The Executive Councillor for Finance and Resources, Councillor B Mickelburgh to present for approval –

- ❖ The 2025/26 Budget and Medium-Term Financial Strategy (MTFS) for the period 2026/27 to 2029/30
- ❖ The Fees and Charges Schedule for 2025/26
- ❖ The Treasury Management Strategy, the Capital Strategy and the Investment Strategy including the annual prudential indicators for 2025/26
- ❖ The Annual Minimum Revenue Provision (MRP) Statement 2025/26
- ❖ The Formal Resolution to determine the Council Tax for 2025/26

In accordance with Section 30(2) of the Local Government Act (Standing Orders) (England) (Amendment) Regulations 2014, the Council will be asked to resolve that a recorded vote be taken on conclusion of the debate on this item.

The reports were considered by the Cabinet at their meeting on 11th February 2025 and it was agreed that they should be recommended to Council for approval.

(The Leader of the Opposition will have a right of reply).

**15 Minutes Presentation
45 Minutes Debate and Questions**

Time Allocation: 60 Minutes.

7. PAY POLICY STATEMENT 2025-26 (Pages 233 - 240)

In compliance with the requirements of Sections 38-43 of the Localism Act 2011, the Executive Councillor for Climate, Transformation and Environment, Councillor L Davenport-Ray to present the Pay Policy Statement to the Council for approval.

(The Statement was considered by the Employment Committee at their meeting on 25th February 2025 and a verbal update will be provided on their deliberations).

Time Allocation: 10 Minutes.

8. QUESTIONS TO MEMBERS OF THE CABINET

In accordance with the Council Procedure Rules, all questions –

- ❖ Must be relevant to an item which the Council has powers or duties;
- ❖ Must not relate to an item which is included elsewhere on the Agenda
- ❖ Should be limited to obtaining information or pressing for action; and
- ❖ Should not exceed two minutes in duration.

Questions should not divulge or require to be divulged, confidential or exempt information.

Time Allocation: 30 Minutes.

9. CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY - QUESTIONS (Pages 241 - 248)

This item provides an opportunity for District Council Members to ask questions on Cambridgeshire and Peterborough Combined Authority issues.

If Members wish to raise questions or issues requiring a detailed response, it would be helpful if they can provide prior notice so that the necessary information can be obtained in advance of the meeting.

Time Allocation: 20 Minutes.

10. OUTCOMES FROM COMMITTEES AND PANELS (Pages 249 - 250)

An opportunity for Members to raise any issues or ask questions arising from recent meetings of the Council's Committees and Panels.

A list of meetings held since the last Council meeting is attached for information and Members are requested to address their questions to Committee and Panel Chairs.

Time Allocation: 10 Minutes.

11. VARIATIONS TO THE MEMBERSHIP OF COMMITTEES AND PANELS

- a) Executive Leader to report on changes to the Cabinet
- b) Group Leaders to report on variations to the Membership of Committees and Panels if necessary.

Time Allocation: 5 Minutes.

18th day of February 2025

Michelle Sacks

Chief Executive and Head of Paid Service

Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests.

Further information on [Disclosable Pecuniary Interests and other Registerable and Non-Registerable Interests is available in the Council's Constitution](#)

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Please contact Mrs Lisa Jablonska, Elections and Democratic Services Manager, Tel No. 01480 388004 / e-mail Lisa.Jablonska@huntingdonshire.gov.uk if you have a general query on any Agenda Item, wish to tender your apologies for absence from the meeting, or would like information on any decision taken by the Council.

Specific enquiries with regard to items on the Agenda should be directed towards the Contact Officer.

Members of the public are welcome to attend this meeting as observers except during consideration of confidential or exempt items of business.

Agenda and enclosures can be viewed on the [District Council's website](#).

Emergency Procedure

In the event of the fire alarm being sounded and on the instruction of the Meeting Administrator, all attendees are requested to vacate the building via the closest emergency exit.

HUNTINGDONSHIRE DISTRICT COUNCIL

MINUTES of the meeting of the COUNCIL held in the CIVIC SUITE (LANCASTER / STIRLING ROOMS), PATHFINDER HOUSE, ST MARY'S STREET, HUNTINGDON PE29 3TN on Wednesday, 11 December 2024

PRESENT: Councillor S R McAdam – Chair.

Councillors T Alban, B S Banks, M L Beuttell, A Blackwell, R J Brereton, Catmur, S Cawley, B S Chapman, J Clarke, S J Conboy, S J Corney, S J Criswell, L Davenport-Ray, D B Dew, S W Ferguson, I D Gardener, C M Gleadow, J A Gray, J E Harvey, M A Hassall, P J Hodgson-Jones, S A Howell, N J Hunt, A R Jennings, P A Jordan, M Kadewere, P Kadewere, D N Keane, C Lowe, R Martin, B A Mickelburgh, D L Mickelburgh, J Neish, Dr M Pickering, T D Sanderson, D J Shaw, S L Taylor, I P Taylor, D Terry, C H Tevlin, S Wakeford and N Wells.

APOLOGIES: Apologies for absence from the meeting were submitted on behalf of Councillors M J Burke, S Bywater, A E Costello, K P Gulson, J E Kerr, B M Pitt and R A Slade.

46 PRAYER

Jon Randall, Vicar of Huntingdon opened the meeting with a prayer.

47 MINUTES

The Minutes of the meeting of the Council held on the 16th October 2024 were approved as a correct record and signed by the Chair.

48 MEMBERS' INTERESTS

Councillor C H Tevlin declared an Other Registrable Interest under Minute No. 24/51 by virtue of the fact that her employer works in partnership with the Charity – Garden Organic and did not vote on this item.

The Chief Executive, Mrs M Sacks, declared an interest under Minute No. 24/55 by virtue of owning a second property within the District. Although not a decision maker, the interest was declared for transparency purposes.

Councillors S Corney, L Davenport-Ray, I P Taylor, S L Taylor and T D Sanderson declared Disclosable Pecuniary Interests under Minute No. 24/55 by virtue of owning a second property within the District and vacated the room during discussion on this item.

49 CHAIR'S ENGAGEMENTS AND ANNOUNCEMENTS

The Chair took the opportunity to remind the Council of his annual Carol Service which would be taking place on Wednesday 18th December at 6pm at All Saints Church in Huntingdon. He encouraged all Members to attend.

The Council noted those engagements attended by the Chair and Vice-Chair since the last meeting (a copy of which is appended in the Minute Book). In doing so, the Chair reported that he had been unable to attend the Mayor of Sandy's Carol Service on Sunday 8th December 2024.

50 QUESTIONS BY MEMBERS OF THE PUBLIC

The Chair reported that that there had been no public questions received by the deadline for consideration by the Council.

51 NOTICE OF MOTION

See Minute No. 24/48 – Members' Interests.

Councillor M A Hassall moved, and it was duly seconded by Councillor S W Ferguson that -

'This Council notes:

The cost-of-living crisis, food shortages, global conflicts, climate change and ongoing pandemic recovery efforts significantly impact food security. It is imperative that our residents have access to an adequate supply of fresh food for their daily needs. This motion is in line with the Joint Administration's aim to 'Do, Enable and Facilitate' within our local communities. It also aligns with, 'Priority 1: Improving quality of life for local people', of HDC's Corporate Plan.

This Council acknowledges:

1. The increasing need to prioritise residents' health and well-being in our corporate strategies.
2. The compelling evidence linking people's health and well-being to the availability of locally produced, non-ultra-processed, fresh food.
3. The real hunger resulting from the cost-of-living crisis, emphasising the necessity of affordable, healthy food.
4. The potential for community-led food cultivation to reduce NHS and social care costs by combating loneliness and promoting well-being.
5. The existence of underutilised publicly owned land that could serve both community food growing and enhance public spaces.

This Council resolves:

- a) To refer the following options to the Overview and Scrutiny Panel (Environment, Community and Partnerships) and then the Cabinet for consideration -

1. **Mapping Council-Owned Land:**

- Identify and create a map of all Council-owned land suitable for community cultivation.
- Ensure this map is publicly available at no cost to residents and actively promoted across all wards.
- Consider land suitable for food cultivation or biodiversity unless it contains proven hazards or is slated for development within 24 months.

2. Facilitating Community Cultivation:

- Make Council-owned land available for cultivation through simple licenses granted to community organisations at no cost.
- Ensure licence conditions do not create significant barriers for residents in terms of finances or practical requirements.
- Extend Council public liability coverage to include food-growing projects on public realm land, relieving community groups of this burden.

3. Opportunities for Community Groups:

- When community groups cultivate public realm land for food growing or wildlife spaces, allow them an opportunity to bid for the land if it becomes available for sale.
- Provide necessary infrastructure such as water access or water harvesting to enable sustainable cultivation.

4. Allotment Provision:

- Adhere to the 1969 Thorpe Report's recommendation of a minimum allotment provision equivalent to 15 plots per 1,000 households.
 - HDC to compile comprehensive statistics on allotment provision and take-up across Huntingdonshire. This data will provide valuable insights for future planning and community engagement.
- b) To actively promote volunteering opportunities to encourage wider community involvement in cultivation.
 - c) To take consideration of and be consistent with any ongoing, 'Foraging Maps', or similar initiatives within HDC or other Huntingdonshire organisations in the outcomes resulting from this motion.
 - d) To write to MPs representing our Council area, urging their support for a national "right to grow" as articulated in Amendment 483 (Community Cultivation Schemes) in the Levelling Up and Regeneration Bill.'

In presenting the proposed motion, Councillor M A Hassall explained that the subject of the motion addressed the urgent need for food security in the face of the cost-of-living crisis, food shortages, global conflicts, climate change and recovery from the Covid-19 pandemic and that it aligned with the Council's Corporate Plan to improve the quality of life for local people. He also drew attention to the motion being passed at other local authorities and emphasised

that its intention was to refer options to the Overview and Scrutiny Panel (Environment, Communities and Partnerships) and then the Cabinet for consideration. Councillor Hassall also outlined more broader concerns regarding the need to foster a more receptive environment for member-led initiatives and the difficulties he had experienced in bringing the item to Council for discussion. He suggested that there was a need for further training for all councillors to provide guidance on the process and to ensure transparency and accountability in the decision-making process.

In seconding the motion with the caveat that it needed to be practical and affordable and did not expose the Council to undue financial and administrative burdens, Councillor S W Ferguson drew attention to the fact that not all residents had the ability or the permission to produce their own food. With reference to the planting of vegetables and flowers in community areas at Loves Farm, St Neots, he reiterated that urban agriculture needed to be a community endeavour which best served those who were least able to afford their own fresh produce.

An amendment to the motion was moved by Councillor L Davenport-Ray and duly seconded by Councillor S Wakeford that –

‘Background:

The cost-of-living crisis, food shortages, global conflicts, climate change, and ongoing pandemic recovery efforts significantly impact food security. It is imperative that our residents have access to an adequate supply of fresh food for their daily needs. This motion is in line with the Joint Administration’s aim to ‘Do, Enable and Facilitate’ within our local communities. It also aligns with, ‘Priority 1: Improving quality of life for local people’, of HDC’s Corporate Plan.

Council Acknowledges:

1. The increasing need to prioritise residents’ health and well-being in our corporate strategies.
2. The compelling evidence linking people’s health and well-being to the availability of locally produced, non-ultra-processed, fresh food.
3. The real hunger resulting from the cost-of-living crisis, emphasising the necessity of affordable, healthy food.
4. The potential for community-led food cultivation to reduce NHS and social care costs by combating loneliness and promoting well-being.
5. The existence of underutilised publicly owned land that could serve both community food growing and enhance public spaces.

Council Resolves to Refer the Following Information to the Overview and Scrutiny Panel (Environment, Communities and Partnerships):

1. Council-Owned Land:

- Opportunities for town and parish councils under this council’s “Transfer of Public Open Spaces Policy” adopted in November 2023

- Opportunities for leasing or licensing small parcels of council land (less than 0.25 acres) under this Council's Disposal of Small Land Parcels and Disposal Policy
- A reminder of this council's recent work on the biodiversity of strategic council owned sites, including provision of species suitable for foraging

2. Facilitating Community Cultivation:

- A reminder of this council's recent work on the biodiversity of community sites, including community orchards

3. Opportunities for Community Groups:

- This council's commitment to engaging with communities under the Healthy Open Spaces Strategy adopted in October 2020.
- This council's commitment to engaging with communities under the Engagement Principles adopted in 2023.

4. Allotment Provision:

- The District Council's responsibilities and legal limitations regarding allotments.
- The responsibilities of Town and Parish councils regarding allotments.
- A reminder of this council's commitments to protect against the loss of Open Space (including allotment space) under Local Plan Policy LP32: Protection of Open Space
- The opportunities for town and parish councils to designate Local Green Space via a Neighbourhood Plan
- The opportunities for town and parish councils to propose land to be reserved for allotments via the Local Plan Call for Sites exercise

Additional Commitments:

1. Actively promote volunteering opportunities to encourage wider community involvement in cultivation.
2. The outcomes resulting from this motion should take consideration of and be consistent with any ongoing, 'Foraging Maps', or similar initiatives within HDC or other Huntingdonshire organisations.
3. Write to MPs representing our Council area, urging their support for a national "right to grow" as articulated in Amendment 483 (Community Cultivation Schemes) in the Levelling Up and Regeneration Bill's 2023 parliamentary debate.
4. Local members to actively share with their residents the opportunities already available for local people to promote small-scale cultivation across Huntingdonshire.'

In presenting Councillor L Davenport-Ray explained that her intention in proposing the amendment had been to draw attention to the activities which the Council already undertakes and the opportunities Huntingdonshire residents

already had. Her proposal was designed to enable this information to be presented to the Overview and Scrutiny Panel (Environment, Communities and Partnerships) with a view for further discussion, without being constrained to the items within the original motion. She had also sought to clarify that the legislation referred within the motion had now been enacted and emphasised her concerns regarding the absence of any mention of risk, which would be inherent within the schemes proposed.

A debate then ensued during which Councillors S L Taylor, C H Tevlin and S Wakeford indicated that they would be supporting the amendment. Whilst Councillors P Hodgson-Jones, C Lowe, R Martin, B Mickelburgh indicated they were unable to support it.

Speaking in support of the proposed amendment and the proposal to refer the information to the Overview and Scrutiny Panel, (Environment, Communities and Partnerships), Councillor S L Taylor drew attention to the work and investment which had already been undertaken by the District Council to protect and manage the natural environment, the Policy which had been adopted in November 2023 for the transfer of Open Spaces to Town and Parish Councils and the Council's Healthy Open Space Strategy. Members were informed that the Council already had 14 Community Projects enabled within the District and Community Groups who were interested in food cultivation could contact the Parks and Open Spaces Team for a further discussion. It was also her understanding that those Authorities who had adopted the motion elsewhere had been allotment providing authorities with resources in place to extend community gardens.

In welcoming the amendment as a mechanism for refining the wording of the original motion, Councillor C H Tevlin with reference to her previous work with the Charity – 'Garden Organic' outlined some of the benefits associated with the enabling of community gardens and the involvement of parishes and communities in local food production. She also emphasised given the current situation with food instability, the importance of the Council discussing the matter as it was an issue affecting local residents.

In indicating his own support for the proposed amendment, Councillor S Wakeford explained that many of the specific proposals within the original motion appeared costly, some were not realistically possible, whilst others appeared to conflict with other District Council policies. Having acknowledged that it was not appropriate to mandate or constrain the areas of activity undertaken by Overview and Scrutiny, Councillor Wakeford emphasised that the amendment formally provided the Panel with information that was relevant to the ideas within the original motion and would enable them to undertake further work, to work up further proposals for consideration by the Cabinet if they so wished.

Speaking against the proposed amendment, Councillor P Hodgson-Jones suggested that it did not add anything of value to the original motion. He also took the opportunity to emphasise that it was not the role of the Council to be referring matters for consideration to the Overview and Scrutiny Panels, as their work programme and the proposals they choose to refer to Cabinet should be initiated within the Panels themselves. Councillor C A Lowe also took the opportunity to reflect her surprise that the matter was being discussed at Council,

given that allotments were managed by Town and Parish Councils and her concerns regarding the potential for costly duplication should this be progressed.

Councillor B Mickelburgh drew attention to the imminent review of the Council's Commercial Investment Strategy, part of which would look at the Council's existing land and buildings. In doing so, he indicated his preference for incorporating these suggestions into one piece of work. He also urged Members with comments regarding the Council's Constitution and the Council's Procedure Rules to feed this into the Constitution Review Working Group.

Councillor B S Chapman, whilst unsure whether to support the amendment at this stage, made reference to the original designs for the Loves Farm Estate in St Neots and the loss of allotment provision during the planning process. He took the opportunity to suggest that efforts were made to ensure that the importance of allotments were emphasised within the planning process and that areas of designated land were not subsequently repurposed.

Councillor R Martin concurred with the views of his other Group Members that the proposed amendment added little in terms of value to the original motion. He also outlined his concerns regarding the potential for conflict between the proposals and the Transfer of Public Open Spaces Policy adopted in November 2023

Following the debate, a response from Councillor Hassall, the amendment on being put to the vote was declared to be LOST.

A debate then ensued on the Substantive Motion during which Councillors P Hodgson-Jones, L Davenport-Ray, J Gray, N Hunt and S Wakeford indicated that they were unable to support it.

In doing so, Councillor P Hodgson-Jones reiterated that the Council should not be mandating the work of Overview and Scrutiny and that it would have been more appropriate to have been initiated by the Panel with a then finished product brought through to Council if this was considered appropriate. He also indicated that he was unclear as to whether what was being proposed was within the power of what the Council was able to deliver.

Councillor L Davenport-Ray indicated her agreement to the comments made by Councillor P Hodgson-Jones and explained that her amendment had been proposed in an effort to seek to ensure that the work of the Council was being created in a Constitutionally correct manner. She hoped that even should the motion fail, that the Overview and Scrutiny Panel (Environment, Communities and Partnerships) might still choose to investigate the topic further and identify some ideas for further consideration.

Having also acknowledged that the matter should have gone directly to Overview and Scrutiny, Councillor J A Gray also expressed his hope that the relevant Panel would select the matter for further consideration and investigation given its importance and the fact that responsibility sits across all three tiers of local authority within Cambridgeshire. He also indicated his agreement with the comments made by Councillor Mickelburgh regarding the need to consider matters relating to Council land in conjunction with the review of the Council's Commercial Investment Strategy.

In responding to the comments made regarding Overview and Scrutiny, the Vice Chair of the Overview and Scrutiny Panel (Environment, Customers and Partnerships) Councillor N Hunt outlined the work which had been ongoing to improve the Overview and Scrutiny process and procedures. In doing so, he encouraged Councillor Hassall to submit his proposal through the newly developed submission process for consideration to form part of the Committees future work programme.

This was a view echoed by the Assistant Deputy Executive Leader, Councillor S Wakeford who whilst could not support the motion encouraged Councillor Hassall to bring forward elements of it to the Overview and Scrutiny Panel (Environment, Customers and Partnerships) for further consideration.

Following a response from Councillor M A Hassall who referred again to the uncertainties surrounding raising motions at Council meetings and the approval of the motion by other Councils, the motion was put to the vote. Whereupon, it was declared to be LOST.

At the conclusion of the discussion on this item, the Chief Executive took the opportunity to address the Council. In doing so, she explained that different Councils might make different decisions on similar motions for a range of reasons. These could include differing Council Constitutions, different objectives, different corporate priorities of differing points of debate There was no right or wrong decision in these cases.

The Council were also advised that support was available to all Members wishing to submit a Motion to a future meeting from the Democratic Services Team and the three Statutory Officers. Future training requirements would be considered at the next meeting of the Member Development Working Group and any requests could be raised at the next meeting.

52 QUESTIONS TO MEMBERS OF THE CABINET

With reference to the recent tree planting in St Neots as part of the Queen's Green Canopy project, Councillor B S Chapman commented on the positive work which had been undertaken in partnership with St Neots Town and Cambridgeshire County Council. Having been urged to visit the area and view the work herself, the Executive Councillor for Open Spaces, Waste and Street Scene Councillor S L Taylor welcomed the collaborative work that had been undertaken and undertook to visit shortly.

Councillor C Gleadow, speaking as the local member for the St Ives South ward sought clarification regarding the steps which were being taken to mitigate against a perceived increase in the numbers of homeless people living in temporary accommodation. In response to which the Executive Councillor for Resident Services and Corporate Services explained that the statistics were monitored on a quarterly basis as part of the Council's regular performance monitoring. There were two ways in which the Council attempts to keep numbers down, the first by bringing more affordable houses online whilst the Council's homelessness team worked hard to prevent homelessness from occurring in the first place. Councillor Ferguson explained that there had been a slight decrease in numbers during the previous quarter, however he undertook to establish the current figures to ensure that if there had been an increase that this was being reacted to in the best possible way. Councillor Ferguson went on to reiterate that

homelessness continues to be a financial risk to the Council and for those that found themselves homeless it continued to be an awful situation.

With reference to the recent consultations on the Local Plan, Councillor C A Lowe expressed her concerns regarding the difficulties experienced by residents in completing the online forms which may have deterred individuals from responding to the consultation. She also expressed concerns regarding the volume of information presented as part of the consultation, the absence of any area specific drop-in sessions and the number of consultations being undertaken at one time. In response to which, the Executive Councillor for Planning Councillor T Sanderson explained that it was recognised that there had been some issues with the online forms and feedback had been provided to the company used, who had also been asked to review the lessons learnt from the process. In terms of responses received, the Executive Councillor was pleased to report that a total of 5469 responses had been received, together with 210 emails which were still being processed and 2 petitions. This was significantly more than those received from the consultation on the last stage of the previous Local Plan and a tribute to the Planning Team, local Members and the Town and Parish Councils. With reference to the comments made concerning a requirement for bespoke area specific consultation events, the Executive Councillor explained that the consultation was intended to obtain feedback on the plan for the entire District area.

Having commented on the fact that the increase in responses received might be a reflection of local people's concerns about housing development in the area in light of the forthcoming National Planning Policy Framework (NPPF), Councillor J A Gray asked the Executive Councillor for Planning for his view on the increased housing targets set by the new government. In response to which, Councillor Sanderson explained that he was pleased with the Council's current record in building affordable housing and complying with the current NPPF. He acknowledged that the new NPPF would increase the targets for the District, however care need to be taken to ensure that the Authority didn't fall back into the 'tilted balance'. He also recognised the concerns of local people about increased development within the area and whilst the District had no firm plans in place at the current time, he agreed that it was a reflection as to why responses had been higher to the Local Plan consultation. However, despite the increased Government targets, he was confident that the Council would be able to meet them.

Councillor R Martin questioned whether the Administration intended to bring forward proposals to utilise the new powers relating to high street rental auctions which had been made possible under the Levelling Up and Regeneration Act 2023 and came into effect on 2nd December 2024. In response, the Deputy Executive Leader Councillor S Wakeford explained that now the secondary legislation had been enacted, the Administration would be looking at the opportunities that were provided in line with the Council's priorities. In response to a supplementary question, Councillor Wakeford indicated that he was not prepared to commit to a timeline as to when the matter would be considered within the democratic process, however he reiterated that some initial discussions had already been held and the Administration would commit to considering how best to utilise these powers now that the Government had brought them into force.

Councillor A R Jennings sought clarification as to whether the Christmas Tree Doorstep recycling programme which was raising money for the East Anglian Children's Hospice would be available to all residents, or only to those who had subscribed to the green bin subscription service. The Executive Councillor for Open Spaces, Waste and Street Scene undertook to respond to the Councillor outside of the meeting.

With reference to the recent Call for Sites and in response to a question from Councillor D Mickelburgh, the Executive Councillor for Planning provided an update to Members on the process for consideration of those sites which were submitted to the Council after the original deadline. As part of which, the Council were reminded that the Planning Team had opened an ongoing call for sites on 1st October 2024, which would run until 31st December 2024. Members were informed that any sites received would be addressed using the usual methodology and would be subject to a separate consultation to enable local communities to have their say before the preferred options are issues. Members were also advised that sites which were discounted by the Council's Local Planning Policy Advisory Group were still contained within the documentation for Members to view.

In response to a request from Councillor C H Tevlin for an update on the latest planning service statistics, the Executive Councillor for Planning provided an update for the Council. In doing so, Members noted that 89.7% of major applications had been processed on time, against a target of 82%. The statistics for minor applications were just below target, so there was room for improvement although household applications had been processed at a rate of 97%. Councillor Sanderson also undertook to provide feedback on the methodology used within the Local Plan Process to Fenstanton Parish Council and any other Parish Council who requested it.

53 COMMUNITY HEALTH AND WEALTH STRATEGY DELIVERY FUND

With the aid of a report by the Interim Corporate Director (People) (a copy of which is appended in the Minute Book) the Council considered a report seeking the adoption of a Community Health and Well Strategy and the approval of a Delivery Fund to enable progress to be made with delivery.

In introducing the report, the Executive Leader explained that the Strategy was supported by the Cabinet in September 2024 demonstrating the Council's commitment to place residents at the heart of service delivery. It also aligned with the Council's Priority to 'Improve the Quality of Life for Local People'. Council's attention was then drawn to the three core themes within the Strategy – economic resilience, social connection and physical and mental health.

The Council were also reminded that the May 2024 Corporate Peer Challenge had identified the need to properly resource the delivery of the Huntingdonshire Futures Strategy, and the fund would enable the Council to do this in part. The Community Health and Wealth Building Strategy directly addressed five themes of that Strategy.

In terms of the proposed new delivery fund, the Council were advised that this had been made possible from in year exceptional income from higher interest rates and that the fund would follow the principles of a sovereign wealth fund,

whereby a one-off windfall income was treated as exceptional and is invested for the longer-term benefits of the residents who live there. It was also explained that other partners would be encouraged to contribute to the fund to embed a holistic approach to social success and to support cross partner working. By inviting partners to co-design the process, it was hoped to deliver a health model which they wished to fund on an enduring basis.

Having acknowledged the benefits of co-production in engaging the views of local people as part of the process, the Executive Leader reiterated that the Council were committed to evidencing the impact of the Strategy to ensure it was providing value for money. The Council were also advised that it was proposed to bring further details of the operation of the delivery fund to Overview and Scrutiny for further input and review.

In commenting on the report, Councillor R Martin emphasised the need for a set of clear performance indicators to ensure that the Strategy and its initiatives were having a meaningful impact. He also emphasised the need for such indicators to be regularly provided to ensure transparency and suggested that quarterly reporting through the democratic process would enable the Council to pivot if the Strategy was not delivering what had been promised, whilst also developing public trust.

Whilst acknowledging many of the positive ideas within the Strategy, Councillor J A Gray expressed his concerns at the absence of any detailed proposals regarding the governance of the delivery fund. In response to which, the Executive Councillor for Climate, Transformation and Workforce reinforced the comments outlined within the report that open governance and transparent reporting of both spend and impact would be central to the use of the delivery fund. She also reiterated that subject to approval of the Fund, a detailed report outlining the mechanics of its operation would be brought to Overview and Scrutiny for further review. Her comments were supported by Councillor Wakeford who concurred that many of the concerns raised would be addressed in the forthcoming report on the governance processes. Councillor Wakeford also took the opportunity to address comments which had been made regarding income generation targets in the current year which had allowed the Council to bring forward the proposal.

Councillor Davenport-Ray also took the opportunity to highlight the importance of the community wealth aspects within the proposal and the importance of allowing residents a say in what these funds should be used for.

Finally, Councillor Hassall emphasised the need to involve partners and secure partnership funding to assist with the implementation of the Strategy. He was hopeful that the concerns he had raised at Overview and Scrutiny regarding the absence of any success criteria would be addressed to ensure that it would be successful.

In drawing the discussion to a close, the Executive Leader thanked all Members for their contributions and reiterated the intention to bring detailed proposals on the operation of the delivery fund to Overview and Scrutiny for further review and consideration. She also acknowledged the need for performance indicators to be visible and robust but emphasised the need to be swift and adept to make the

best use of the fund to ensure that it made a genuine difference to Huntingdonshire residents.

Whereupon it was

RESOLVED

- a) that the Community Health and Wealth Building Strategy as appended as Appendix A to the report now submitted be approved; and
- b) that the creation of a £750k Delivery Fund be approved for use over the next 3 years to support the delivery of the Community Health and Wealth Building Strategy; noting the intention to bring detailed proposals on the mechanics of operation to the Overview and Scrutiny Panel for further input and review.

54 ADJOURNMENT

At 8.56pm, it was

RESOLVED

that the meeting stand adjourned.

Upon resumption at 9.07pm

55 COUNCIL TAX PREMIUMS

See Minute No. 24/48 – Members’ Interests.

At 9:08pm, Councillors S Corney, L Davenport-Ray, I Taylor, S Taylor and T D Sanderson vacated the room for this item.

Consideration was given to a report by the Revenues and Benefits Manager (a copy of which is appended in the Minute Book) proposing the implementation of additional Council Tax Premiums in relation to unoccupied properties across the District.

In introducing the report, the Executive Councillor for Resident Services and Corporate Performance reported upon the 2021 Census figures which had identified that there were 1.62 million vacant properties in England and Wales. Council was also advised that the number of long-term vacant homes had increase by 10% over the last 5 years which had led to a number of negative of consequences: including a reduced housing supply and increased local prices in the rental market. Neighbourhood decline had been seen in areas where there were large numbers of empty properties, with reduced community cohesion and empty properties becoming targets for vandalism, arson and squatting.

Having been reminded that the Local Government and Finance Act 1992 had previously provided the Authority with several measures to deal with unoccupied properties within the District, the Council were advised that the 2023 Levelling Up and Regeneration Act provided Council’s with new powers to introduce stiffer penalties. The Act enabled the Council to introduce a Council Tax Premium for empty and unfurnished homes after 1 year, rather than the current 2-year period

and to also introduce a premium for those with second homes. Both premiums would be charged at 100%, coming into effect from April 2026.

The Council's attention was also drawn to proposals to adopt a policy setting out exceptions to the premiums in line with any regulations or guidance issued by Central Government which it was proposed to delegate to the Section 151 Officer in consultation with the Executive Councillor for Resident Services and Corporate Performance. Following comments made by the Overview and Scrutiny Panel (Environment, Communities and Partnerships) regarding the need to act with compassion in some cases when determining exemption and discounts, the Executive Councillor indicated that he would be accepting the offer from them to help him with the review of this activity.

In reviewing the contents of the report, the Leader of the Opposition Group emphasised the importance of evaluating the impact of the policy to ensure it was both effective and equitable. Whilst any proposals to incentivise the use of empty homes could have a significant positive impact for housing availability and affordability within the District, its success would hinge on its thoughtful implementation, its robust monitoring and an approach which considered local context. He also urged the Executive Councillor not to limit any exceptions to the regulations or guidelines issued by Central Government, but to give due consideration to the local factors or specific challenges which were unique to Huntingdonshire. Having welcomed the inclusion of an additional recommendation, requiring a report back to Members 12 months following its implementation, Councillor Martin also suggested that this should include a breakdown of any exemptions or exceptions to allow monitoring of these to also take place.

Councillor P Hodgson-Jones expressed his concerns that in bringing forward these proposals the District Council were penalising individuals for owning second properties, as opposed to those who rent second properties to avoid having to pay a premium upon it. He sought further clarification on that aspect of the proposal.

Having commented on the housing crisis affecting Britain and having made reference to the significant increase in average rent costs over the past 3 years, together with the increase in the numbers of long-term empty properties, Councillor N Hunt welcomed the steps being taken by the Joint Administration. He also welcomed the continued inclusion of the recommendation that a report would be presented to Overview and Scrutiny after a twelve-month period to enable the Panel to review the impact of the Policy and consider whether any further improvements could be put in place.

In drawing the discussion to a close and in response to the comments which had been made, the Executive Councillor for Resident and Corporate Services undertook to commit (with input from Overview and Scrutiny) to treat exemptions fairly and compassionately to address the concerns which had been raised. He also reiterated that it had been decided to introduce both premiums in April 2026 to avoid any confusion for residents.

Whereupon, it was

RESOLVED

- a) that the existing empty homes premium be amended to charge the additional 100% Council Tax premium after one year of the conditions being met, rather than the current two years, with effect from 1 April 2026;
- b) that the introduction of a second homes premium of 100% be approved with effect from 1st April 2026;
- c) that delegated authority be given to the Section 151 Officer in conjunction with the Executive Councillor for Resident Services and Corporate Performance, to adopt a policy setting out exceptions to the premiums in line with any regulations or guidance issued by Central Governance and to make subsequent updates to the policy as and when required; and
- d) that an update on the number of properties falling under the scheme be reported back to the democratic cycle once the new policy has been in place for 12 months.

At 9:28pm, Councillors S Corney, L Davenport-Ray, I Taylor, S Taylor and T D Sanderson took their seats at the meeting.

56 COUNCIL TAX SUPPORT SCHEME 2025-26

A report by the Revenues and Benefits Manager was submitted (a copy of which is appended in the Minute Book) reviewing the Council Tax Support Scheme in accordance with Schedule 1a (5) of the Local Government Finance Act 1992,

In introducing the report, Councillor S W Ferguson, the Executive Councillor for Resident Services and Corporate Performance reminded Members that one of the Council's principal objectives was to improve the quality of life of its residents, to prevent people from entering and to help those already in crisis.

The Executive Councillor reported that since the Scheme was revised in April 2024, the number of households receiving 100% support with their Council Tax had increased from 1,307 in March 2024 to 3,893 in August 2024. Furthermore, by the end of August 2024 an additional 708 households also received some support with their Council Tax and the number of Council Tax bills sent to CTS had reduced by 10%. The revised scheme had also resulted in a significant reduction in administrative overheads which included the issue of 615 fewer reminders and 527 fewer court summons by the Revenue and Benefits Team. Whilst the proportion of changes that were now able to be processed automatically had also led to a reduction in the times required to process changes to circumstances.

The Leader of the Opposition Group, Cllr R Martin commented that it was promising to see many of the outcomes following the implementation of the scheme. However, with reference to a specific case within his ward he commented on a problem which had occurred due to the automation of processes and problems with the postal service that might have been avoided with a human element to the process. In response to which, the Executive Councillor undertook to discuss this and issues relating to the receipt of reminders and summonses with the Revenue and Benefits Manager.

In drawing the discussion to a close, the Executive Councillor paid tribute to the Revenues and Benefits Team for their efforts in bringing the revisions to the Scheme to fruition. He drew attention to the positive impact that the scheme had

had upon the residents of Huntingdonshire and in reducing the Council's overheads. Whereupon and having been duly proposed and seconded, it was

RESOLVED

that the scheme principles for 2025-26 remain unchanged, ensuring that the scheme continues to deliver support to low-income households across the District in line with our Corporate Priority to improve the quality of life for local people.

57 GAMBLING ACT 2005: STATEMENT OF PRINCIPLES

Consideration was given to a report by (a copy of which is appended in the Minute Book) to which was attached a revised draft Statement of Principles under the Gambling Act 2005. The Council is required to undertake a review of its Statement every three years, with the last review having taken place in 2021.

Councillor N Wells, Chair of the Licensing Committee explained that the Gambling Act requires the Council to prepare and publish a Statement of Principles outlining the principles which the Council proposes to apply when exercising its functions under the Act. The Council were informed that the current Statement expires on 31st January 2025, and should the Council have failed to adopt a new statement it would be unable to fulfil its statutory duties. The proposed Statement had been the subject of public consultation and had been endorsed by the Licensing Committee at their meeting in October 2024.

It having been duly proposed and seconded, it was

RESOLVED

that the Gambling Act 2005- Statement of Principles 2025-2028 as appended to the report now submitted be approved to come into effect on 31st January 2025 for a period of three years duration.

58 TREASURY MANAGEMENT 6 MONTH PERFORMANCE REVIEW 2024/25

Consideration was given to a report by the Council's Director of Finance and Corporate Resources (a copy of which is appended in the Minute Book) providing a six-month update in respect of treasury management activity for the period 1st April to 30th September 2024.

By way of background, the Executive Councillor for Finance and Resources reminded the Council that the 2024/25 Treasury Management Strategy was approved on 21st February 2024. He explained that Treasury Management was the management of the local authority's borrowing, investments and cash flows, its banking, money market and capital market transactions, the effective control of the risks associated with those activities and the pursuit of optimum performance.

Members were then provided with further details regarding each of the areas of analysis these included a wider economic review, the performance of Council funds, the approach taken to risk management, details of the Council's non treasury investments and the Treasury Management Indicators used by the

Authority. Members were advised that the Council's Section 151 Officer was content that all treasury management activities undertaken during the first half of the financial year had complied fully with the CIPFA Code of Practice and the approved Treasury Management Strategy.

In considering the contents of the report, Councillor J A Gray commented on the additional return which had been achieved on investment interest return compared to the budgeted position and an explanation was provided for this. A suggestion was also made that when considering the proportionality of investments, a better metric to consider might be what proportion of the Council's net budget, is the income of the commercial investment portfolio currently making. In response to which, the Executive Councillor agreed that was a point worthy of further consideration. Efforts had been made over the course of the previous two years to improve the reporting of financial information for all members of the Council and he was keen to improve transparency further, including reporting on investment properties. Members also welcomed the fact that the Commercial Investment Strategy had been sufficiently robust to provide a resilient amount of income to the Council and looked forward to its forthcoming review.

With reference to comments which had been made to the proportionality of investments, Councillor P Hodgson-Jones drew attention to the differences between the way in which the Council accounts are presented compared to corporate accounts and the useful measures which could be missed from this type of reporting. He emphasised that when considering the proportionality of investments for example, the focus should be on the return from investment. In general terms the lack of transparency in the way in which public sector accounts were reported contributed to the overall problems with a transparency in local government finance, which meant that there was an absence of appropriate scrutiny in the best way to make investment decisions.

In response to which, the Executive Councillor for Finance and Resources concurred with the need for greater transparency to enable better informed decision making. The Chair of the Overview and Scrutiny Panel (Performance and Growth) Councillor C Gleadow added that efforts had been made to improve training for Panel Members and provide better information to assist with scrutiny in this regard.

59 CAMBRIDGESHIRE AND PETERBOROUGH COMBINED AUTHORITY - QUESTIONS

The Council received and noted copies of the decision summaries from recent meetings of the Cambridgeshire and Peterborough Combined Authority (CPCA) and Members were advised that any issues could be raised in relation to these meetings.

In response to a question from Councillor M A Hassall regarding the recruitment of District Council employees by the CPCA and whether partners were taking any specific actions to mitigate against this, the Executive Leader was invited to respond. In doing so, she explained that all Public Sector organisations were required to advertise on the open market and that District Council employees were able to look to the market for further employment. She went on to explain that the District Council had benefitted from employees who had moved to

partner organisations because of the understanding of the Authority that they take to their new organisation. Similar and reciprocal benefits were seen when individuals moved from other organisations to the District Council. A healthy turnover of staff also provided an opportunity to recruit new employees with new skills and knowledge which could also be of a positive benefit to the organisation. In this regard, she was pleased to report on some positive appointments which had been made recently.

The Executive Leader undertook to respond in writing to the specific question regarding how much the CPCA staffing budget has increased over the previous two years.

With reference to the forthcoming Extraordinary meeting of the CPCA Board to discuss the use of an underspend to fund the cap on bus fares to the end of March 2025, Councillor J Neish outlined his concerns at the long term sustainability and the absence of a longer term strategy. Having referred to a several positive initiatives which had been put in place by the CPCA to promote public transport, he suggested it may better to address some of the areas in Huntingdonshire where few or no routes exist. In response to a question regarding her attendance and her position, the Executive Leader reiterated that the proposal represented expenditure of a time limited underspend and in her opinion supporting the £2 cap was appropriate at this stage. In the longer term, work was continuing at pace around bus routes and franchising and the Board had been advised that the outcome would be available shortly to assist with longer term decision making. Councillor Conboy reiterated that she would continue to promote the needs of the rural areas. She was pleased to report that visual mapping of routes had been possible and would help to identify those areas which had limited services.

In response to the Executive Leader's remarks, Councillor Neish outlined his additional concerns that the proposal had not been presented to the CPCA's Overview and Scrutiny committee. The Executive Leader explained that developments had been taking place at pace and the proposal had come through at short notice, missing the Overview and Scrutiny cycle. She urged those with an interest to watch the Board meeting on Friday and reiterated that she was keen to see the timetable for the strategic pieces of work which would provide reassurance that Huntingdonshire has the kind of public transport service to which it aspires.

Following concerns by Councillor C H Tevlin regarding the feedback she had received from residents concerning the difficulties they had experienced with the recent Bus Franchising consultation, the Executive Leader undertook to report this back to the CPCA. Councillor Tevlin also used the opportunity to highlight the importance of the survey for those residents in the rural areas who needed additional bus routes. Comment was also made regarding the importance of implementation within the timeframe.

In response to a question from Councillor L Davenport-Ray regarding the concept of Local Growth Plans, the Executive Leader reported that the work undertaken so far reflected the conversations undertaken within the Council in terms of growth, together with the principles within the Corporate Plan. Members were advised that discussions had centred around themes of 'good growth' 'sustainable growth' and not growth at all costs. Whilst some of the elements

which had been identified as being important had been reflected in the initial drafting, the Council were advised that a bigger piece of work would come forward in due course which would require contributions from all.

In response to comments made by Councillor J A Gray regarding the need to tighten up on situations where governance processes appear to have been circumvented or deficient, the Executive Leader undertook to feedback the comments raised by Councillor Neish regarding the absence of any overview and scrutiny involvement in the development of the CPCA proposals. Councillor Gray also commented on three other instances experienced during the evening's Council meeting where he felt governance improvements needed to be made.

60 OUTCOMES FROM COMMITTEES AND PANELS

A copy of the list of meetings held since the last meeting of the Council held on 16th October 2024 is appended in the Minute Book and Members were advised that any issues or questions could be raised in relation to these meetings.

There were no questions raised.

61 VARIATIONS TO THE MEMBERSHIP OF COMMITTEES AND PANELS

There were no changes to report.

The meeting ended at 10:12pm.

Chair.

CHAIR'S ENGAGEMENTS 12 December 2024 – 26 February 2025

Date:	Event:	Venue:
<u>December</u>		
Thursday 12-Dec-24	Huntingdon Town Council Civic Carol Service	Huntingdon
Sunday 15-Dec-24	Mayor of Peterborough's Civic Carol Service	Peterborough
Saturday 18-Dec-24	HDC Chair's Christmas Carol Service	Huntingdon
<u>January</u>		
Monday 27-Jan-25	Peterborough City Council's Holocaust Memorial Day Service	Peterborough
<u>February</u>		

Notes:

1. The above events have occurred since the last Full Council held on 11 December 2024.

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Public
Key Decision - Yes

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter: Final 2025/26 Revenue Budget & Medium-Term Financial Strategy (2026/27 to 2029/30)

Meeting/Date: Council – 26 February 2025

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

Report by: Corporate Director of Finance & Resources
(S151 Officer)

Wards affected: All

Executive Summary:

The Council is required to consider and approve:

- The 2025/26 Budget and the Medium-Term Financial Strategy (MTFS) for the period 2026/27 to 2029/30.
- The Fees and Charges schedule for 2025/26.
- The Treasury Management Strategy, the Capital Strategy and the Investment Strategy, including the annual prudential indicators, for 2025/26.
- The annual Minimum Revenue Provision (MRP) Statement 2025/26.
- The formal resolution to determine the Council Tax for 2025/26.

Recommendations:

The Council is RECOMMENDED to approve

- i. Overall Budget 2025/26 and MTFS 2026/27 to 2029/30; and *Appendix 1 includes the Revenue Budgets at Section 2; the Capital Programme at Section 3; and the 2025/26 Fees and Charges at Section 7, Annex A.*
- ii. Increase of 3.11% Council Tax for 2025/26 i.e., the Band D charge will increase to £165.86 (£160.86 2024/25); and *Appendix 1, the formal resolution on the Council Tax, Section 6, Item (a) to (e).*
- iii. 2025/26 Treasury Management, Capital, and Investment Strategies, MRP Statement and Flexible Use of Capital Receipts Strategy. *Appendix 2.*

1. PURPOSE OF THE REPORT

- 1.1 The purposes of this report are to allow Council to consider and decide upon the recommendations made by Cabinet in relation to the 2025/26 Budget, the Medium-Term Financial Strategy (MTFS), the Treasury Management, Capital and Investment Strategies, Minimum Revenue Provision (MRP) Statement and Use of Capital Receipts Strategy and other associated matters and seek Council's formal determination of the Council Tax for 2025/26.

2. BACKGROUND

- 2.1 During February 2025, the Overview and Scrutiny (Performance & Growth) Panel and Cabinet received the final budget proposals that:
- i. detailed the savings and growth proposals for 2025/26 and the MTFS (2026/27 to 2029/30);
 - ii. proposed a Council Tax increase of 3.11% in 2025/26;
 - iii. presented the Final Capital Programme 2025/26 to 2029/30; and
 - iv. presented the 2025/26 Budget and MTFS (2026/27 to 2029/30).

3. ANALYSIS

- 3.1 The detailed 2025/26 Budget & MTFS (2025/26 to 2028/29) is shown in **Appendix 1**. The key elements that members should note are as follows:
- 3.2 Paragraph 1.3.1 of Appendix 1 shows:
- i. Net expenditure for the Council is £26.464m.
 - ii. The budget requirement for the Council is £26.685m.
 - iii. A budgeted contribution to earmarked reserves of £0.221m.
 - iv. Council Tax requirement for the Council is £11.053m.
 - v. Council Tax base is 66,638.0 (analysed paragraph 6.2)
 - vi. Council Tax per band D property is £165.86.
 - vii. Council Tax increase of 3.11% equating to £5 for 2025/26.
- 3.3 Paragraph 1.4.1 of Appendix 1 shows that the estimated General Fund reserves on 31 March 2026 will be £2.175m.
- 3.4 Paragraph 2.1 shows the overall spend and income by subjective analysis (i.e., employees, buildings etc.) for all Council services; with Paragraph 2.2 showing, for each service, the spend and income by subjective analysis, and Paragraph 2.3 showing, for each Portfolio, the spend and income by subjective analysis.
- 3.5 Paragraph 3.1 details the proposed Capital Programme for 2025/26 at £14.527m and the details for the period 2026/27 to 2029/30.
- 3.6 Paragraphs 4.0 and 5.0 indicate the main budgetary issues relating to Treasury Management and the Capital Financing Requirement (CFR). The CFR is reducing from an opening balance of £76.724m in 2025/26 to a closing balance of £72.684m in 2029/30 as a result of MRP that is being set aside and takes into account the future financing for the existing CIS and the Capital Programme.

- 3.7 Paragraph 6.1 is the Formal 2025/26 Council Tax Resolution, and Paragraph 6.2 illustrates the Council Tax Base. Paragraphs 6.3 and 6.4 will show the:
- i. 2025/26 Council Tax by Property Band for each Precepting Authority, and the Billing Authority, and the
 - ii. Total 2025/26 Council Tax by Property Band for each Precepting Authority and the Billing Authority.

The Resolution and accompanying tables assume that the Council will support the proposals in the Budget report for Huntingdonshire District Council's Council Tax for 2025/26.

- 3.8 Paragraph 7.0 and Annex A details the Fees and Charges Schedule for 2025/26. Where the Council has discretion to increase fees and charges, and it has been considered appropriate to do so, relevant fees and charges have been increased. Members should note that some fees and charges will be increased during the financial year.
- 3.9 Paragraph 8.0 is the statutory Robustness Report required by the Responsible Financial Officer (Section 151 Officer) in accordance with Section 25 of the Local Government Act 2003. In summary, the Section 151 Officer is satisfied that the budget proposed for 2025/26 should not give Members any significant concerns over the Council's financial position. In respect of the MTFs 2026/27 to 2029/30; there will inevitably be an increased funding risk to the provision of services due to the pressures on central Government resources and other economic influences. However, as the Council continually reviews and manages budgets, it is fair to conclude that the Council is taking proactive action to manage its budgetary position.
- 3.10 The Treasury Management, Capital and Investment Strategies, the Annual Minimum Revenue Provision Statement, and the Flexible Use of Capital Receipts Strategy for 2025/26 are summarised and detailed in Appendix 2.

4. COMMENTS OF OVERVIEW & SCRUTINY

- 4.1 The Panel discussed the Final 2025/26 Revenue Budget and Medium-term Financial Strategy (2026/27 to 2029/30), including the Capital Programme at its meeting on 5 February 2025.
- 4.2 Following a question from Councillor Martin, the Panel heard that the provisional Local Government Settlement had been released in December, and that no significant changes were anticipated with the release of the final Local Government Settlement at the beginning of February. It was noted that some additional monies would be made available to Councils who were experiencing significant increases to the charges made to them by Internal Drainage Boards, however it was not felt that this would make a material difference to Huntingdonshire District Council. It was also advised to the Panel that HDC's response to the provisional Settlement had been made by the Section 151 Officer as part of the response from the Society of District Councils Treasurers.

- 4.3 Councillor Jennings enquired how the approach to budget setting by the Executive Councillor had changed over the past three years and how the budget setting was managed. The Panel heard that the budget process had evolved in recent years with more onus on services to work with their Executive Councillors to manage the process throughout the year. The Executive Councillor confirmed that he took more of a governance role in budget setting and oversaw the robustness overall whilst leaving the detail to portfolio holders and officers.
- 4.4 In response to a question from Councillor Blackwell relating to the Stonehill property within the Commercial Investment Strategy, the Panel heard that the property was undergoing repairs and would be placed back onto the rental market, it was confirmed that this was being actively managed by the estates team.
- 4.5 Concern was expressed by Councillor Blackwell over the proposed increase in parking fees being after the expected implementation of Civil Parking Enforcement (CPE) within the district. The Panel heard that the introduction of CPE was expected to affect the current car park income but that the approach detailed within the budget was an inflationary increase to support a prudent approach. It was suggested by Councillor Gleadow, that this would be an opportune time to review the existing parking strategy to ensure consistency across the district before CPE comes into force.
- 4.6 Following a question from Councillor Jennings, the Panel heard that wage growth for the proposed budget had been budgeted at 4%. The Panel also heard that this was a prudent budget based on what was known at the moment, it was noted that there were differing predictions from economic forecasters and therefore a medium of these had been used within the proposals. It was further noted that as capital spend was to be expected over the coming year, the budget looked to balance all factors to provide a sensible way forward.
- 4.7 It was clarified to the Panel, following a question from Councillor Wells, that following a recent restructure of Heads of Service, the proposed budget followed the new structure.
- 4.8 The Panel discussed the 2025/26 Treasury Management, Capital and Investment Strategies report at its meeting on 5 February 2025.
- 4.9 Following a question from Councillor Jennings which related to both the 2025/26 Revenue Budget and Medium Term Financial Strategy (2026/27 to 2029/30), including the Capital Programme and the 2025/26 Treasury Management, Capital and Investment Strategies agenda items, the Panel heard that the rates forecast by the treasury advisors were the Bank of England (BOE) lending rates and that investing rates were unlikely to reach as high as this. It was also noted that there was a risk that investing rates may fall faster than the BOE lending rate, since it was some years since rates had fallen from the current level, there is uncertainty about the relationship between fall in BOE rate and the fall in investing rates, which may be steeper.

4.10 In response to a question from Councillor Gleadow relating to the development of the Commercial Investment Strategy, it was confirmed to the Panel that work by CIPFA was underway and that this would also include work to support Local Government Reform within this. The Panel heard that workshops would follow the completion of this work, with an update on progress being anticipated by quarter one of the coming financial year.

4.11 Following the discussion, the Panel were informed that their comments would be added to the Cabinet report in order for an informed decision to be made on the report recommendations.

5. KEY IMPACTS / RISKS

5.1 The delivery of the 2025/26 budget will be managed via the Council's budget monitoring processes throughout the year.

5.2 Throughout the MTFS 2026/27 to 2029/30 there are a number of key savings initiatives or additional income generation schemes that must be delivered in a timely fashion to secure savings required to ensure that the Council has a balanced budget.

6. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

6.1 The 2025/26 Budget forms an integral part of the service planning process for 2025/26. Consequently, actions and timescales required to ensure savings are achieved and service spending is in line with the approved budget will be contained within the final service plans and monitored through normal processes.

7. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES

7.1 The budget is the financial interpretation of the Council's strategic and operational priorities that are included within the Corporate Plan.

8. CONSULTATION

8.1 Internal Consultation. All Budget Managers within the Council undertook a review of their service budgets during Autumn 2024. This included a review of staffing, fees and income, costs of delivery and all savings or development proposals. The outcome of this was evaluated by the Senior Leadership Team and Executive Councillors prior to the submission to the Overview & Scrutiny Committee.

9. LEGAL IMPLICATIONS

9.1 As per Sections 31A and 42A of the Local Government Finance Act 1992, the Council is required to set a balanced budget. This is achieved for 2025/26 so the setting of the Council Tax at the level mentioned within the report is appropriate.

10. RESOURCE IMPLICATIONS

- 10.1 The Council is required to set a balanced budget for 2025/26 and over term of the MTFS. Appendix 1 includes a report from the Section 151 Officer (as the Responsible Financial Officer) confirming that she considers the budget is sufficiently robust and that there are adequate reserves.

11. REASONS FOR THE RECOMMENDED DECISIONS

- 11.1 To enable members of the Council to consider:
- i. the 2025/26 Budget and for the Council Tax to be set; and
 - ii. the implications for the Council in respect of the MTFS for the period 2026/27 to 2029/30.

12. LIST OF APPENDICES INCLUDED

Appendix 1	2025/26 Budget & Medium-Term Financial Strategy 2026/27 to 2029/30
Appendix 2	2025/26 Treasury Management, Capital, and Investment Strategies, MRP Statement and Flexible Use of Capital Receipts Strategy
Annex A	Fees and Charges
Annex B	Budget Bids

13. BACKGROUND PAPERS

None

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**2025/26 Budget
&
Medium Term Financial Strategy
2026/27 to 2029/30**

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Annex A - Budget Bids

Annex B – Fees and Charges

1.0 STRATEGIC BUDGET SUMMARY

1.1 Savings, Income Generation, Growth and Revenue Implications of Capital

1.1.1 The financial climate continues to be unusual with inflation and interest rates having risen to levels not seen for decades, and world conflicts causing disruption to energy and food supplies. This has put considerable pressure on the Council's finances with significant, unavoidable cost increases being borne by services as well as increased demand from residents as they too struggle to cope with the same financial pressures. Portfolio holders and budget managers have reviewed planned service delivery to seek means of mitigating these impacts, whilst still delivering effective value for money outcomes.

1.1.2 The Provisional Local Government Settlement, announced in December 2024, provided some funding to assist with escalating costs in 2025/26 but, as in recent years, it is only a one-year settlement, continuing the uncertainty for the latter years of the MTFS. The Final Local Government Settlement confirmed this position in February 2025.

The NNDR reset, which will have a significant detrimental impact to the Council's finances, is expected to be implemented in 2026/27.

1.1.3 The Council generates a considerable proportion of its own funding from the various services it provides. These range from income from One Leisure and Car Parking through to charging for Licensing and Planning Services. Service specific income is shown later in this report within the service budget pages.

The introduction of the Garden Waste subscription service in 2024/25 has been highly successful, with an uptake rate of over 60%. The additional income attributable to this increased uptake is reflected in the 2025/26 MTFS.

The MTFS also reflects changes to budgets following an appraisal of the One Leisure centres, ensuring that they operate on a sound commercial basis, deliver enhanced services that meet the needs of our residents which in turn encourage growth in leisure centre usage and subscriptions. This demonstrates our continued focus on achieving best value through an effective operating cost model and pursuit of opportunities for improvement.

1.1.4 The Council generates further income from corporate activity; this mainly focuses on:

- Treasury Management; our returns in this area have benefitted from higher interest rates received on balances held, whilst our borrowings are at fixed rates agreed with the Public Works Loan Board, protecting the Council's exposure.
- Commercial Estates; where the Council is proactively enhancing its commercial estate activity to develop for the Council a medium to long term revenue stream to fund services and acting as a hedge against inflation. A review of the Commercial Investment Strategy is currently underway to continue this work.

1.1.5 The ongoing challenge for this budget is to understand the unavoidable pressures that the Council will continue to face as a result of the economic uncertainty created by world events. Previous assumptions have been reviewed and challenged considering the uncertainty around the Local Government Financial settlement beyond 2025/26.

1.1.6 Growth in the budget arises for three reasons:

- Inflation on employee costs; the MTFS incorporates a notional 4% increase in staffing costs for 2025/26 and 2% per annum for the following years.
- Non-employee budgets non-controllable growth (unavoidable); the most significant increase in this area is the anticipated rise in waste processing costs associated with the MRF contract procured by Cambridgeshire County Council, £1m additional cost has been assumed across the MTFS.
- Controllable growth.

1.1.7 All of the savings, income generation and growth are summarised in the service budget pages later in this report. The total Service Proposals for 2025/26 are £0.131m and **Table 1** below shows how this is allocated by service and portfolio.

Table 1a	Savings and Growth Proposals		
Service	Budget Savings £m	Budget Growth £m	Total £m
Chief Digital Information Officer	(0.200)	0.450	0.250
Chief Executive Officer	0.030	0.477	0.507
Communications, Engagement & Public Affairs	-	0.081	0.081
Customer Change Director	(0.307)	0.722	0.415
Democratic Services & Monitoring Officer	(0.064)	0.247	0.183
Environmental Services	(2.420)	1.703	(0.717)
Finance	(1.540)	0.168	(1.372)
Economy, Regeneration & Housing	(0.153)	0.576	0.423
Human Resources & Officer Development	(0.001)	0.108	0.107
Leisure, Health & Environment	(1.164)	1.054	(0.110)
Planning, Infrastructure & Public Protection	(0.575)	0.923	0.348
Policy, Performance & Emergency Planning	(0.040)	0.204	0.164
Property & Facilities	(0.246)	0.098	(0.148)
Total	(6.680)	6.811	0.131

Table 1b	Savings and Growth Proposals		
Portfolio	Budget Savings £m	Budget Growth £m	Total £m
Climate, Transformation & Workforce	(0.240)	0.632	0.392
Communities, Health & Leisure	(1.756)	1.200	(0.556)
Economic, Regeneration & Housing	(0.069)	0.225	0.156
Finance & Resources	(1.512)	0.152	(1.360)
Governance & Democratic Services	0.005	0.092	0.097
Leader	(0.102)	0.544	0.442
Parks & Countryside, Waste & Street Scene	(2.501)	2.269	(0.232)
Planning	(0.303)	0.469	0.166
Resident Services & Corporate Performance	(0.202)	1.228	1.026
Total	(6.680)	6.811	0.131

1.1.8 The 2025/26 budget, as shown in table 5, is set to maintain a breakeven position. When the 2024/25 budget was set it intended to make a contribution to reserves of £1.872m. The most recent forecast outturn indicates a £1.503m contribution to reserves for 2024/25. It is proposed that an earmarked reserve is created using £1m of this contribution to fund the costs of Local Government reorganisation rather than adding this to the general reserves when the 2024/25 accounts are closed.

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 2025/26 as it has been in 2024/25. This is a prudent approach based on economic forecasts that interest rates will fall over 2025/26.

1.1.9 A list of budget bids can be found at **ANNEX A**.

Commercial Investment Strategy

1.1.10 A key part of the Council's previous Budget strategy has been the Commercial Investment Strategy (CIS), as approved by the Council in 2015. The Council's Commercial Investments contribute a significant proportion of income to our budgets, and income has remained consistent over the past year. Investing in 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 retail and office space, 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. A review of the Commercial Investment Strategy is currently underway to ensure the Council continues to invest its funds effectively.

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

Actual 2023/24	Budget 2024/25	Forecast 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30
£m	£m	£m	£m	£m	£m	£m	£m
(2.397)	(3.165)	(2.574)	(3.338)	(3.416)	(3.465)	(3.507)	(3.499)

Capital – Revenue Implications

1.1.11 The revenue budget contains any implications from the proposed capital programme for 2025/26 and the MTFs, whether that will be savings because of investment, additional running costs or the cost of borrowing (Minimum Revenue Provision).

Summary Impact of all budget changes – comparing Final Budget 2024/25 to Final Budget 2025/26

1.1.12 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 £0.460m (2%) when compared to the 2024/25 Original Budget and an increase of £1.276m (5%) when compared to the 2024/25 Forecast Outturn. A service-by-service and portfolio-by-portfolio summary is shown in **Table 2** below.

Table 2a Service	Summary of Total Budget Movements (Original Budget for 2022/23 to Base Budget 2023/24)											
	2024/25		2025/26								Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Growth Bids	Income Bids	Savings Bids	Inflation & Employee Related Growth	Other Operational Adjustments	Proposed Budget	To 2023/24 Forecast	To 2023/24 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	%	%
Chief Digital Information Officer	2.762	2.945	2.887	0.052	0.139	-	-	0.259	(0.200)	3.137	14%	7%
Chief Executive Officer	2.059	0.817	0.687	0.182	0.120	-	-	0.175	0.030	1.194	(42%)	46%
Communications, Engagement & Public Affairs	0.166	0.164	0.166	-	0.063	-	-	0.018	-	0.247	49%	51%
Customer Change Director	5.088	4.060	4.483	0.510	(0.315)	-	(0.054)	0.527	(0.253)	4.898	(4%)	21%
Democratic Services & Monitoring Officer	1.591	1.554	1.561	0.047	0.010	(0.050)	-	0.190	(0.014)	1.744	10%	12%
Economy, Regeneration & Housing	(0.454)	(0.582)	(0.725)	0.350	0.036	(0.104)	-	0.190	(0.049)	(0.302)	(33%)	(48%)
Environmental Services	4.115	5.453	4.994	0.602	0.221	(0.160)	(0.020)	0.880	(2.240)	4.277	4%	(22%)
Finance	5.857	7.740	8.990	0.106	-	-	-	0.062	(1.540)	7.618	30%	(2%)
Human Resources & Officer Development	0.942	0.922	0.877	0.001	0.069	-	-	0.038	(0.001)	0.984	4%	7%
Leisure, Health & Environment	1.667	1.737	1.323	0.213	0.520	(0.325)	-	0.321	(0.839)	1.213	(27%)	(30%)
Planning, Infrastructure & Public Protection	2.343	2.437	2.446	0.025	0.296	(0.132)	-	0.602	(0.443)	2.794	19%	15%
Policy, Performance & Emergency Planning	0.474	0.581	0.717	-	0.094	-	-	0.110	(0.040)	0.881	86%	52%
Property & Facilities	(1.422)	(1.824)	(2.073)	0.035	-	-	-	0.063	(0.246)	(2.221)	56%	22%
Net Expenditure	25.188	26.004	26.333	2.123	1.253	(0.771)	(0.074)	3.435	(5.835)	26.464		
Forecast Outturn	25.188					→ 1.276 ←				26.464	5%	
Budget		26.004								26.464		2%

Table 2b Portfolio	Summary of Total Budget Movements (Original Budget for 2022/23 to Base Budget 2023/24)											
	2024/25		2025/26								Variance	
	Forecast Outturn	Original Budget	Previously Approved	Unavoidable Pressures	Growth Bids	Income Bids	Savings Bids	Inflation & Employee Related Growth	Other Operational Adjustments	Proposed Budget	To 2023/24 Forecast	To 2023/24 Budget
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	%	%
Climate, Transformation & Workforce	4.050	4.201	4.107	0.054	0.208	-	-	0.370	(0.240)	4.499	11%	7%
Communities, Health & Leisure	1.968	2.090	1.886	0.015	0.497	(0.325)	-	0.688	(1.431)	1.330	(32%)	(36%)
Economic, Regeneration & Housing	0.500	0.679	0.582	0.016	0.045	-	-	0.164	(0.069)	0.738	48%	9%
Finance & Resources	2.198	3.455	4.477	0.035	-	-	-	0.117	(1.512)	3.117	42%	(10%)
Governance & Democratic Services	1.592	1.494	1.479	0.047	0.010	-	-	0.035	0.005	1.576	(1%)	5%
Leader	2.151	0.592	0.459	0.182	0.121	-	-	0.241	(0.102)	0.901	(58%)	52%
Parks & Countryside, Waste & Street Scene	4.318	5.413	4.777	1.149	0.234	(0.264)	(0.020)	0.886	(2.217)	4.545	5%	(16%)
Planning	1.416	1.524	1.505	0.080	0.178	(0.182)	-	0.211	(0.121)	1.671	18%	10%
Resident Services & Corporate Performance	6.995	6.556	7.061	0.545	(0.040)	-	(0.054)	0.723	(0.148)	8.087	16%	23%
Net Expenditure	25.188	26.004	26.333	2.123	1.253	(0.771)	(0.074)	3.435	(5.835)	26.464		
Forecast Outturn	25.188					→ 1.276 ←				26.464	5%	
Budget		26.004								26.464		2%

1.2 Corporate and Government Funding

Government Grant

1.2.1 The government provides a fair proportion of the core funding of the Council. Some of this funding is in relation to specific services e.g., Housing Benefit, but some of the funding is in support of general activity; with regard to:

- New Homes Bonus (NHB): on the 18 December 2024 the Government provisionally made an announcement in respect of NHB and the 2025/26 settlement is expected to be £1.472m; this is the final year of this funding.
- Minimum Funding Guarantee Grant: this continues into 2025/26 but on a much-reduced basis. The 2025/26 settlement is expected to be £0.724m for one year only.
- Employer National Insurance Contributions: the government announced plans to compensate local authorities for the burden placed upon them due to the changes in National Insurance. The MTFs provides for annual compensation of £0.245m for 2025/26 to 2029/30 in accordance with expert advice. This funding compensates the Council for only 38% of the additional annual £0.650m cost expected.
- Revenue Support Grant (RSG): the Government confirmed there would be no negative RSG for 2025/26. As the Fair Funding Review continues to be delayed, the 2025/26 MTFs provides for prudent RSG receipts for 2025/26 to 2029/30 in accordance with expert advice.

Council Tax and Business Rates

- 1.2.2 There is an assumption within the 2025/26 Budget there will be a Council Tax increase of 3.11% (equating to £5) for a Band D property. The final Local Government Financial Settlement 2025/26 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 2025/26 will be £165.86 per Band D equivalent property based on this increase.

Council Tax					
	2021/22	2022/23	2023/24	2024/25	2025/26
	£145.86	£150.86	155.86	£160.86	£165.86
% increase on previous		3.43%	3.31%	3.21%	3.11%
Cumulative % increase		3.43%	6.86%	10.28%	13.71%

- 1.2.3 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 £13.171m in 2025/26.

Collection Fund (Surplus)/Deficit

- 1.2.4 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 in order for the preceptors to bring their share of the surplus or deficit into the budget setting process.
- 1.2.5 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** below along with the share that is apportioned to the Council.

Table 3	Collection Fund Estimated Deficit	
	2024/25	
	Deficit £m	HDC Share £m
Council Tax	1.885	0.242

1.3 **Summary Budget**

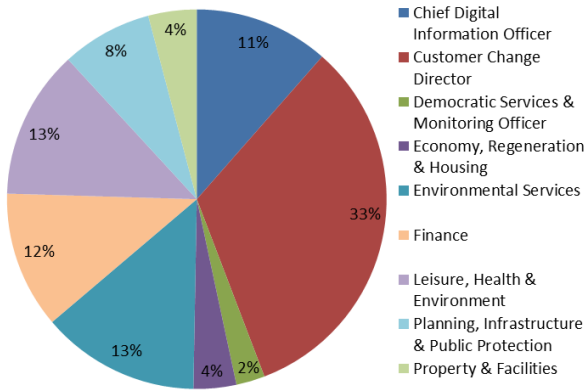
- 1.3.1 Considering the 3.11% increase in Council Tax for 2025/26 and the annual increases over the MTFS period, this results in the funding statement shown in **Table 4** and **Table 5** below.

Table 4a By Head of Service	Council Services Net Expenditure Budget (2025/26) and MTFS						
	2024/25		2025/26	Medium Term Financial Strategy			
	Budget £m	Forecast £m	Budget £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Chief Digital Information Officer	2.945	2.762	3.137	3.163	3.209	3.256	3.302
Chief Executive Officer	0.817	2.059	1.194	1.150	1.093	1.113	1.133
Communications, Engagement & Public Affairs	0.164	0.166	0.247	0.252	0.258	0.263	0.268
Customer Change Director	4.060	5.088	4.898	5.037	5.155	5.234	5.325
Democratic Services & Monitoring Officer	1.554	1.591	1.744	1.788	1.759	1.785	1.811
Economy, Regeneration & Housing	(0.582)	(0.454)	(0.302)	(0.477)	(0.437)	(0.368)	(0.339)
Environmental Services	5.453	4.115	4.277	4.394	4.274	4.321	4.360
Finance	7.740	5.857	7.618	7.256	7.427	7.753	7.897
Human Resources & Officer Development	0.922	0.942	0.984	0.893	0.866	0.880	0.894
Leisure, Health & Environment	1.737	1.667	1.213	0.303	0.030	(0.078)	(0.147)
Planning, Infrastructure & Public Protection	2.437	2.343	2.794	2.739	2.821	2.915	3.006
Policy, Performance & Emergency Planning	0.581	0.474	0.881	0.837	0.907	0.923	0.940
Property & Facilities	(1.824)	(1.422)	(2.221)	(2.170)	(2.185)	(2.122)	(2.107)
Net Expenditure	26.004	25.188	26.464	25.165	25.177	25.875	26.343

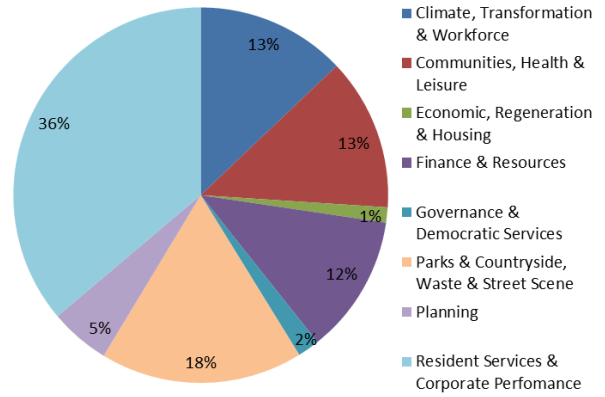
Table 4b By Portfolio	Council Services Net Expenditure Budget (2025/26) and MTFS						
	2024/25		2025/26	Medium Term Financial Strategy			
	Budget £m	Forecast £m	Budget £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Climate, Transformation & Workforce	4.201	4.050	4.499	4.412	4.565	4.634	4.704
Communities, Health & Leisure	2.090	1.968	1.330	0.698	0.507	0.509	0.434
Economic, Regeneration & Housing	0.679	0.500	0.738	0.841	0.866	0.934	0.952
Finance & Resources	3.455	2.198	3.117	2.649	2.762	3.048	3.202
Governance & Democratic Services	1.494	1.592	1.576	1.597	1.620	1.641	1.662
Leader	0.592	2.151	0.901	0.871	0.809	0.823	0.837
Parks & Countryside, Waste & Street Scene	5.413	4.318	4.545	4.289	4.143	4.192	4.260
Planning	1.524	1.416	1.671	1.616	1.697	1.754	1.812
Resident Services & Corporate Performance	6.556	6.995	8.087	8.192	8.208	8.340	8.480
Net Expenditure	26.004	25.188	26.464	25.165	25.177	25.875	26.343

Table 5	Council Funding Statement Budget (2025/26) and MTFS						
	2024/25		2025/26	Medium Term Financial Strategy			
	Budget £m	Forecast £m	Budget £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Net Expenditure	26.004	25.188	26.464	25.165	25.177	25.875	26.343
Contribution to/(from) Earmarked Reserves	(0.787)	(0.780)	0.221	0.244	0.256	0.518	0.530
Contribution to/(from) General Reserves	1.872	1.503	(0.000)	(0.442)	(1.184)	(2.669)	(2.231)
Budget Requirement	27.090	25.911	26.685	24.967	24.249	23.723	24.642
Retained Business Rates Income	(36.843)	(34.668)	(35.867)	(34.105)	(35.249)	(36.465)	(37.712)
Tariff	22.320	22.320	22.565	28.049	28.406	28.792	29.176
Levy	3.303	2.535	2.725	0.488	0.849	1.229	1.626
Renewables	(1.170)	(1.156)	(1.146)	(1.146)	(1.146)	(1.146)	(1.146)
Designated (Enterprise Zones)	(1.390)	(1.410)	(1.412)	(1.481)	(1.517)	(1.553)	(1.590)
Green Plant & Machinery Grant	-	(0.036)	(0.036)	-	-	-	-
Returned BRRS Surplus	-	-	-	(0.584)	(0.584)	(0.584)	(0.584)
Returned Cap Compensation	-	-	-	(1.005)	(1.005)	(1.005)	(1.005)
Damping	-	-	-	(2.976)	(1.394)	-	-
	(13.780)	(12.415)	(13.171)	(12.760)	(11.640)	(10.732)	(11.236)
Revenue Support Grant (RSG)	(0.188)	(0.188)	(0.216)	(0.425)	(0.360)	(0.290)	(0.220)
New Homes Bonus	(1.699)	(1.699)	(1.472)	-	-	-	-
Collection Fund Deficit	0.093	0.093	0.242	-	-	-	-
Minimum Funding Guarantee Grant	(0.804)	(0.979)	(0.724)	-	-	-	-
Employers' NICs funding	-	-	(0.245)	(0.245)	(0.245)	(0.245)	(0.245)
Services Grant	(0.029)	(0.032)	-	-	-	-	-
Rural Services Grant	(0.050)	(0.058)	-	-	-	-	-
Second Home Premium	-	-	(0.045)	(0.046)	(0.047)	(0.049)	(0.050)
Council Tax Requirement	10.632	10.632	11.053	11.491	11.957	12.408	12.891
- Base (*)	66,095.9	66,095.9	66,638.0	67,256.1	67,949.0	68,465.1	69,066.3
- Per Band D (£)	160.86	160.86	165.86	170.86	175.97	181.23	186.65
- Increase (£)			5.00	5.00	5.11	5.26	5.42
- Increase %			3.11%	3.01%	2.99%	2.99%	2.99%

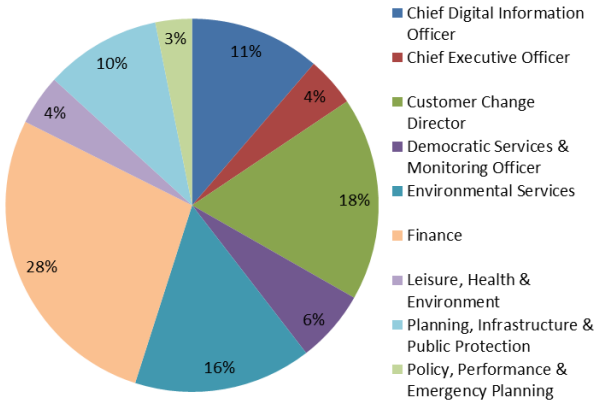
Gross Spend by Service 2025/26 %



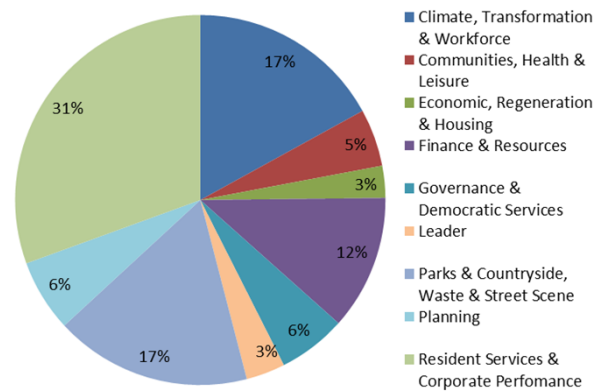
Gross Spend by Portfolio 2025/26 %



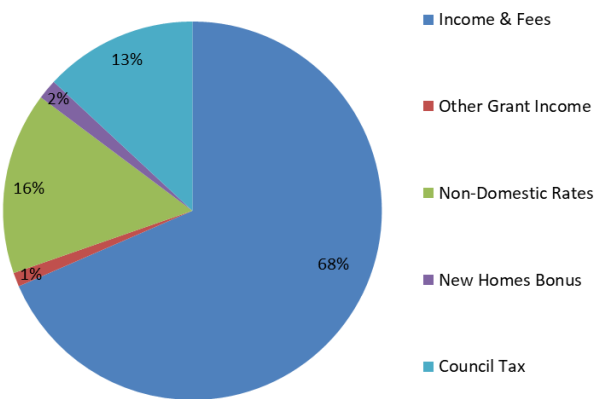
Net Spend by Service 2025/26 %



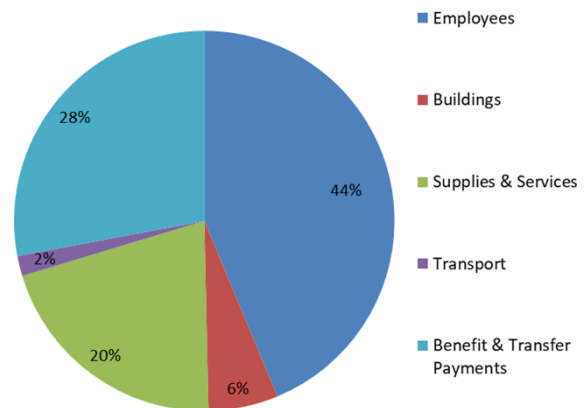
Net Spend by Portfolio 2025/26 %



How Services Are Paid For in 2025/26 %



Subjective Analysis 2025/26 %



1.4 Revenue Reserves

1.4.1 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 2025/26 and MTFS is shown in **Table 6** below.

GENERAL RESERVES MOVEMENT							
Table 6	Reserves and MTFS						
	2024/25		2025/26	Medium Term Financial Strategy			
	Budget £m	Forecast £m	Budget £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
BUDGET SURPLUS RESERVE							
b/f	6.230	6.398	6.201	4.729	4.287	3.103	0.434
Contribution from (to) General Fund	1.872	1.503	(0.000)	(0.442)	(1.184)	(2.669)	(2.231)
Contribution from (to) CIS Reserve	(1.699)	(1.699)	(1.472)	-	-	-	1.797
c/f	6.403	6.201	4.729	4.287	3.103	0.434	-
COMMERCIAL INVESTMENT RESERVE							
b/f	7.212	5.804	7.503	8.975	8.975	8.975	8.975
Contribution from (to) Budget Surplus Reserve	1.699	1.699	1.472	-	-	-	(1.797)
c/f	8.911	7.503	8.975	8.975	8.975	8.975	7.178
GENERAL FUND (Unallocated) RESERVE							
b/f	2.175	2.175	2.175	2.175	2.175	2.175	2.175
Contribution to/(from) Reserve	1.872	1.503	(0.000)	(0.442)	(1.184)	(2.669)	(2.231)
Contribution from(to) Budget Surplus	(1.872)	(1.503)	0.000	0.442	1.184	2.669	2.231
c/f	2.175	2.175	2.175	2.175	2.175	2.175	2.175
Minimum Level of Reserves	2.175	2.175	2.175	2.175	2.175	2.175	2.175

1.4.2 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.

2.0 REVENUE OPERATIONAL BUDGETS AND MEDIUM-TERM FINANCIAL STRATEGY

2.1 Subjective Analysis of Spend and Income

Huntingdonshire District Council Table 7

Actuals 2023/24	Subjective Analysis : Controllable Only		2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
-	Income & Fees	Commuted sums	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)
(0.066)		Developer Contributions	(0.050)	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(17.248)		Fees & charges	(17.460)	(22.412)	(22.994)	(23.201)	(23.463)	(23.784)
(29.197)		Government grants	(24.327)	(20.046)	(18.934)	(17.915)	(18.918)	(18.920)
(3.354)		Interest Income	(1.633)	(1.414)	(1.219)	(1.155)	(1.025)	(1.025)
(0.054)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)
(6.573)		Other grants and contributions	(6.902)	(7.623)	(7.117)	(7.033)	(7.126)	(7.221)
(4.295)		Rent	(5.148)	(5.377)	(5.411)	(5.464)	(5.514)	(5.514)
(0.775)		Sales	(0.781)	(0.868)	(0.970)	(1.034)	(1.045)	(1.056)
(61.562)	Income & Fees Total		(56.391)	(57.885)	(56.785)	(55.943)	(57.229)	(57.659)
20.286	Employees	Salary	23.088	26.207	26.241	26.355	26.866	27.387
1.835		National Insurance	1.829	3.134	3.168	3.196	3.271	3.346
3.220		Pension	3.761	4.243	4.260	4.280	4.365	4.452
0.322		Employee Insurance	0.321	0.353	0.359	0.366	0.366	0.366
1.398		Hired Staff	0.360	0.660	0.630	0.631	0.632	0.633
1.930		Other staff costs	1.913	1.718	1.716	1.716	1.716	1.716
0.067		Recruitment	0.036	0.034	0.034	0.034	0.034	0.034
0.198		Severance payments	0.152	0.152	0.152	0.152	0.152	0.152
0.244		Training	0.094	0.181	0.180	0.176	0.176	0.176
0.103		Uniform & laundry	0.044	0.044	0.045	0.045	0.045	0.045
29.604	Employees Total		31.599	36.725	36.786	36.951	37.623	38.307
1.695	Buildings	Energy Costs	2.344	1.666	1.759	1.775	1.882	1.877
-		Equipment, furniture & materials	-	0.020	0.020	0.020	0.020	0.020
0.011		Ground Maintenance Costs	0.011	0.012	0.012	0.012	0.012	0.012
0.057		Premises Cleaning	0.085	0.100	0.092	0.092	0.092	0.092
0.078		Premises Insurance	0.134	0.135	0.135	0.135	0.135	0.135
0.010		Rates	0.007	0.011	0.011	0.011	0.011	0.011
0.007		Rents	0.013	0.013	0.013	0.013	0.013	0.013
1.455		Rents Payable	1.855	1.972	2.000	2.047	2.047	2.047
0.766		Repairs & Maintenance	0.820	0.949	1.328	1.350	1.361	1.383
0.162		Water Services	0.134	0.106	(0.251)	(0.422)	(0.485)	(0.503)
4.242	Buildings Total		5.404	4.984	5.119	5.032	5.087	5.086
0.008	Supplies & Services	Catering	0.006	0.009	0.009	0.009	0.009	0.009
1.020		Communication and computing	0.260	0.730	0.256	0.257	0.258	0.258
(0.032)		Election Costs	-	-	-	-	-	-
5.349		Equipment, furniture & materials	4.202	4.088	4.269	4.325	4.335	4.356
0.009		Expenses	-	0.004	0.004	0.004	0.004	0.004
0.080		Insurance - service related	0.091	0.092	0.092	0.093	0.093	0.093
0.405		Members Allowances	0.430	0.444	0.452	0.461	0.470	0.480
0.595		Office expenses	0.580	0.800	0.643	0.624	0.625	0.626
0.005		Other staff costs	-	-	-	-	-	-
0.127		Premises Cleaning	0.074	0.074	0.074	0.074	0.074	0.074
0.005		Repairs & Maintenance	-	-	-	-	-	-
(0.035)		Sales	(0.035)	(0.035)	(0.035)	(0.035)	(0.035)	(0.035)
6.984		Services	11.781	11.158	9.976	10.006	10.230	10.399
14.520	Supplies & Services Total		17.389	17.363	15.741	15.819	16.064	16.264
0.024	Transport	Contract Hire & operating leases	0.006	0.006	0.006	0.006	0.006	0.006
0.033		Mileage Allowance	0.054	0.055	0.054	0.054	0.054	0.054
1.305		Operating Costs	1.112	1.158	1.188	1.199	1.211	1.223
0.013		Other Transport Costs	-	-	-	-	-	-
0.029		Pool Car	0.021	0.022	0.022	0.022	0.022	0.022
0.004		Public Transport	0.011	0.012	0.012	0.012	0.012	0.012
0.154		Vehicle Insurance	0.173	0.177	0.180	0.184	0.184	0.184
1.562	Transport Total		1.378	1.430	1.462	1.477	1.489	1.501
26.053	Benefit & Transfer Payments	Benefits	23.775	20.632	19.682	18.682	19.682	19.682
1.423		Contributions paid	1.068	1.212	1.212	1.212	1.212	1.212
1.709		Grants	0.975	1.016	0.986	0.990	0.995	0.999
0.554		Levies	0.564	0.629	0.629	0.629	0.629	0.629
0.002		Other Misc Payments	0.007	0.009	0.009	0.009	0.009	0.009
29.741	Benefit & Transfer Payments Total		26.388	23.498	22.518	21.522	22.526	22.530
-	Renewals Fund Contribution	Renewals Fund Contribution	0.083	0.104	0.083	0.083	0.083	0.083
-	Renewals Fund Contribution Total		0.083	0.104	0.083	0.083	0.083	0.083
0.088	Reserve-Revenue Transfers	Bad Debts Provision	0.155	0.155	0.155	0.155	0.155	0.155
-		Reserve-Revenue Transfers	(0.001)	0.089	0.085	0.082	0.078	0.074
0.088	Reserve-Revenue Transfers Total		0.154	0.244	0.240	0.237	0.233	0.229
18.195	Net Service Expenditure		26.004	26.464	25.165	25.177	25.875	26.343

2.2 Service Budgets by Head of Service

Huntingdonshire District Council Table 8

Actuals 2023/24	Head of Service	Chief Digital & Information Officer	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(2.442)	Income & Fees	Fees & charges	-	-	-	-	-	-
(0.026)		Government grants	-	-	-	-	-	-
(3.338)		Other grants and contributions	(5.857)	(6.151)	(6.375)	(6.461)	(6.549)	(6.640)
(5.806)	Income & Fees Total		(5.857)	(6.151)	(6.375)	(6.461)	(6.549)	(6.640)
3.040	Employees	Salary	3.453	3.913	3.983	4.055	4.128	4.202
0.312		National Insurance	0.355	0.463	0.474	0.485	0.496	0.507
0.522		Pension	0.581	0.607	0.619	0.631	0.644	0.657
(0.001)		Hired Staff	0.074	0.074	0.074	0.074	0.074	0.074
0.032		Other staff costs	0.057	0.057	0.057	0.057	0.057	0.057
0.001		Recruitment	0.010	0.010	0.010	0.010	0.010	0.010
0.035		Training	-	0.030	0.030	0.030	0.030	0.030
3.941	Employees Total		4.531	5.154	5.247	5.342	5.439	5.537
(0.001)	Buildings	Repairs & Maintenance	-	-	-	-	-	-
(0.000)	Buildings Total		-	-	-	-	-	-
0.001	Supplies & Services	Repairs & Maintenance	-	-	-	-	-	-
0.526		Communication and computing	-	0.001	0.001	0.001	0.001	0.001
3.760		Equipment, furniture & materials	3.188	3.042	3.201	3.228	3.257	3.286
0.001		Expenses	-	-	-	-	-	-
(0.024)		Office expenses	-	-	-	-	-	-
(0.006)		Sales	-	-	-	-	-	-
0.227		Services	1.067	1.073	1.071	1.080	1.090	1.099
4.484	Supplies & Services Total		4.254	4.115	4.272	4.309	4.347	4.386
0.003	Transport	Contract Hire & operating leases	-	-	-	-	-	-
0.003		Mileage Allowance	0.015	0.016	0.016	0.016	0.016	0.016
0.001		Operating Costs	-	-	-	-	-	-
0.003		Pool Car	-	-	-	-	-	-
0.001		Public Transport	0.003	0.003	0.003	0.003	0.003	0.003
0.010	Transport Total		0.018	0.019	0.019	0.019	0.019	0.019
2.629	Net Service Expenditure		2.945	3.137	3.163	3.209	3.256	3.302
8.435	Gross Service Expenditure		8.803	9.288	9.538	9.670	9.805	9.942
(5.806)	Gross Service Income		(5.857)	(6.151)	(6.375)	(6.461)	(6.549)	(6.640)
2.629	Net Service Expenditure		2.945	3.137	3.163	3.209	3.256	3.302
2.629	3CICT Shared Service		2.945	3.137	3.163	3.209	3.256	3.302
2.629	Net Service Expenditure		2.945	3.137	3.163	3.209	3.256	3.302

Actuals 2023/24	Head of Service	Chief Executive Officer	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.138)	Income & Fees	Government grants	-	-	-	-	-	-
(0.138)	Income & Fees Total		-	-	-	-	-	-
0.523	Employees	Salary	0.608	0.729	0.756	0.715	0.729	0.743
0.063		National Insurance	0.073	0.101	0.104	0.100	0.102	0.104
0.090		Pension	0.105	0.125	0.129	0.122	0.125	0.127
0.008		Hired Staff	-	-	-	-	-	-
0.001		Other staff costs	0.002	0.002	0.002	0.002	0.002	0.002
0.038		Recruitment	-	-	-	-	-	-
0.002		Training	0.007	0.038	0.038	0.038	0.038	0.038
0.725	Employees Total		0.795	0.994	1.029	0.976	0.995	1.014
0.001	Buildings	Rents Payable	0.000	0.003	0.003	0.003	0.003	0.003
0.001		Repairs & Maintenance	-	-	-	-	-	-
0.002	Buildings Total		0.000	0.003	0.003	0.003	0.003	0.003
0.002	Supplies & Services	Communication and computing	0.001	0.001	0.001	0.001	0.001	0.001
0.000		Catering	0.003	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
0.001		Expenses	-	-	-	-	-	-
0.044		Office expenses	0.039	0.078	0.073	0.074	0.075	0.076
0.002		Other staff costs	-	-	-	-	-	-
0.040		Services	(0.025)	0.105	0.031	0.026	0.026	0.026
0.110	Supplies & Services Total		0.018	0.190	0.110	0.106	0.107	0.108
0.000	Transport	Mileage Allowance	0.002	0.003	0.003	0.003	0.003	0.003
0.001	Transport Total		0.003	0.004	0.004	0.004	0.004	0.004
0.002	Benefit & Transfer Payments	Other Misc Payments	0.001	0.003	0.003	0.003	0.003	0.003
0.135		Grants	-	-	-	-	-	-
0.137	Benefit & Transfer Payments Total		0.001	0.003	0.003	0.003	0.003	0.003
0.836	Net Service Expenditure		0.817	1.194	1.150	1.093	1.113	1.133
0.974	Gross Service Expenditure		0.817	1.194	1.150	1.093	1.113	1.133
(0.138)	Gross Service Income		-	-	-	-	-	-
0.836	Net Service Expenditure		0.817	1.194	1.150	1.093	1.113	1.133
0.820	Directors		0.800	1.176	1.133	1.076	1.096	1.116
0.017	Executive Support & Business Planning		0.017	0.018	0.017	0.017	0.017	0.017
0.836	Net Service Expenditure		0.817	1.194	1.150	1.093	1.113	1.133

Actuals 2023/24	Head of Service	Head of Communications, Engagement & Public Affairs	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.019)	Income & Fees	Fees & charges	-	-	-	-	-	-
(0.019)	Income & Fees Total		-	-	-	-	-	-
0.118	Employees	Salary	0.126	0.176	0.180	0.183	0.187	0.191
0.013		National Insurance	0.014	0.022	0.023	0.024	0.024	0.025
0.021		Pension	0.022	0.030	0.031	0.032	0.032	0.033
0.005		Hired Staff	-	-	-	-	-	-
0.001		Training	-	-	-	-	-	-
0.157	Employees Total		0.161	0.229	0.234	0.239	0.243	0.248
0.001	Supplies & Services	Equipment, furniture & materials	0.001	0.001	0.001	0.001	0.001	0.001
0.001		Office expenses	-	-	-	-	-	-
0.021		Services	0.001	0.016	0.017	0.017	0.018	0.018
0.022	Supplies & Services Total		0.002	0.017	0.018	0.018	0.018	0.019
-	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.001	0.001	0.001	0.001	0.001	0.001
0.160	Net Service Expenditure		0.164	0.247	0.252	0.257	0.263	0.268
0.179	Gross Service Expenditure		0.164	0.247	0.252	0.257	0.263	0.268
(0.019)	Gross Service Income		-	-	-	-	-	-
0.160	Net Service Expenditure		0.164	0.247	0.252	0.257	0.263	0.268
0.160	Communications & Information		0.164	0.247	0.252	0.257	0.263	0.268
0.160	Net Service Expenditure		0.164	0.247	0.252	0.257	0.263	0.268

Actuals 2023/24	Head of Service	Customer Change Director	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(1.093)	Income & Fees	Fees & charges	(1.635)	(1.714)	(1.729)	(1.729)	(1.729)	(1.729)
(27.250)		Government grants	(23.421)	(19.830)	(18.762)	(17.741)	(18.741)	(18.741)
(0.001)		Other grants and contributions	-	(0.034)	(0.034)	(0.035)	(0.036)	(0.037)
(28.345)	Income & Fees Total		(25.056)	(21.578)	(20.526)	(19.506)	(20.506)	(20.507)
2.772	Employees	Salary	3.088	3.265	3.330	3.396	3.464	3.534
0.267		National Insurance	0.299	0.429	0.439	0.450	0.460	0.471
0.445		Pension	0.490	0.547	0.558	0.569	0.581	0.593
0.087		Hired Staff	-	-	-	-	-	-
0.038		Other staff costs	0.026	0.026	0.026	0.026	0.026	0.026
0.003		Training	-	-	-	-	-	-
3.611	Employees Total		3.903	4.267	4.353	4.442	4.531	4.623
0.010	Supplies & Services	Communication and computing	0.020	0.020	0.020	0.020	0.020	0.020
0.050		Equipment, furniture & materials	0.011	0.011	0.011	0.021	0.011	0.011
0.149		Office expenses	0.111	0.161	0.111	0.111	0.111	0.111
0.101		Services	0.090	0.090	0.090	0.090	0.090	0.090
0.310	Supplies & Services Total		0.233	0.283	0.233	0.243	0.233	0.233
0.007	Transport	Pool Car	0.008	0.008	0.008	0.008	0.008	0.008
0.000		Mileage Allowance	0.002	0.002	0.002	0.002	0.002	0.002
0.000		Public Transport	0.002	0.002	0.002	0.002	0.002	0.002
0.020	Transport Total		0.013	0.013	0.013	0.013	0.013	0.013
26.053	Benefit & Transfer Payments	Benefits	23.775	20.632	19.682	18.682	19.682	19.682
1.333		Contributions paid	0.991	1.135	1.135	1.135	1.135	1.135
0.124		Grants	0.124	0.120	0.124	0.127	0.131	0.135
27.510	Benefit & Transfer Payments Total		24.890	21.887	20.940	19.944	20.948	20.952
(0.068)	Reserve-Revenue Transfers	Bad Debts Provision	0.147	0.147	0.147	0.147	0.147	0.147
-		Reserve-Revenue Transfers	(0.071)	(0.120)	(0.124)	(0.127)	(0.131)	(0.135)
(0.068)	Reserve-Revenue Transfers Total		0.076	0.027	0.023	0.020	0.016	0.012
3.039	Net Service Expenditure		4.060	4.898	5.037	5.155	5.234	5.325
31.384	Gross Service Expenditure		29.115	26.476	25.563	24.661	25.741	25.832
(28.345)	Gross Service Income		(25.056)	(21.578)	(20.526)	(19.506)	(20.506)	(20.507)
3.039	Net Service Expenditure		4.060	4.898	5.037	5.155	5.234	5.325
(0.195)	Council Tax Support		(0.114)	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
0.784	Customer Services		0.994	1.122	1.144	1.167	1.191	1.215
0.002	Directors		-	(0.000)	0.000	0.000	(0.000)	0.000
0.167	Document Centre		0.176	0.151	0.154	0.167	0.160	0.163
1.365	Housing Benefits		2.174	2.542	2.635	2.697	2.738	2.781
0.915	Housing Needs		1.060	1.314	1.335	1.355	1.376	1.398
0.000	Local Tax Collection		(0.231)	(0.231)	(0.231)	(0.231)	(0.231)	(0.231)
3.039	Net Service Expenditure		4.060	4.898	5.037	5.155	5.234	5.325

Actuals 2023/24	Head of Service	Head of Democratic Services & Monitoring Officer	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.205)	Income & Fees	Fees & charges	(0.198)	(0.234)	(0.184)	(0.184)	(0.184)	(0.184)
(0.066)		Government grants	-	-	-	-	-	-
(0.003)		Sales	-	-	-	-	-	-
(0.275)	Income & Fees Total		(0.198)	(0.234)	(0.184)	(0.184)	(0.184)	(0.184)
0.485	Employees	Salary	0.549	0.664	0.651	0.620	0.632	0.645
0.047		National Insurance	0.053	0.085	0.084	0.080	0.082	0.084
0.085		Pension	0.095	0.115	0.113	0.107	0.109	0.112
0.034		Hired Staff	0.022	0.022	0.022	0.022	0.022	0.022
0.004		Training	0.016	0.002	0.006	0.002	0.002	0.002
0.654	Employees Total		0.735	0.888	0.876	0.831	0.848	0.864
0.003	Buildings	Rents Payable	-	-	-	-	-	-
0.003	Buildings Total		-	-	-	-	-	-
0.000	Supplies & Services	Catering	0.003	0.003	0.003	0.003	0.003	0.003
0.057		Communication and computing	0.006	0.004	0.004	0.004	0.004	0.004
(0.032)		Election Costs	-	-	-	-	-	-
0.021		Equipment, furniture & materials	0.013	0.013	0.003	0.003	0.003	0.003
0.004		Insurance - service related	0.003	0.003	0.003	0.003	0.003	0.003
0.405		Members Allowances	0.430	0.444	0.452	0.461	0.470	0.480
0.160		Office expenses	0.174	0.205	0.205	0.205	0.205	0.205
0.268		Services	0.312	0.309	0.316	0.323	0.323	0.323
0.885	Supplies & Services Total		0.941	0.980	0.986	1.002	1.011	1.020
0.003	Transport	Mileage Allowance	0.005	0.005	0.005	0.005	0.005	0.005
0.000		Public Transport	0.002	0.002	0.002	0.002	0.002	0.002
0.004	Transport Total		0.008	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
0.002		Grants	0.002	0.002	0.002	0.002	0.002	0.002
0.003	Benefit & Transfer Payments Total		0.003	0.003	0.003	0.003	0.003	0.003
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.065	0.100	0.100	0.100	0.100	0.100
-	Reserve-Revenue Transfers Total		0.065	0.100	0.100	0.100	0.100	0.100
1.272	Net Service Expenditure		1.554	1.744	1.788	1.759	1.785	1.811
1.548	Gross Service Expenditure		1.752	1.978	1.972	1.943	1.969	1.995
(0.275)	Gross Service Income		(0.198)	(0.234)	(0.184)	(0.184)	(0.184)	(0.184)
1.272	Net Service Expenditure		1.554	1.744	1.788	1.759	1.785	1.811
0.135	Audit		0.181	0.192	0.196	0.199	0.202	0.206
0.800	Democratic & Elections		0.972	1.035	1.064	1.078	1.096	1.114
0.245	Legal		0.281	0.278	0.285	0.292	0.292	0.292
0.069	Procurement		0.088	0.204	0.208	0.155	0.158	0.161
0.024	Risks & Control		0.031	0.034	0.035	0.036	0.037	0.037
1.272	Net Service Expenditure		1.554	1.744	1.788	1.759	1.785	1.811

Actuals 2023/24	Head of Service	Head of Economy, Regeneration & Housing	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(2.635)	Income & Fees	Fees & charges	(3.034)	(3.086)	(3.297)	(3.292)	(3.251)	(3.251)
(0.396)		Government grants	(0.702)	-	-	-	-	-
-		Other grants and contributions	(0.159)	(0.162)	(0.050)	-	-	-
(0.002)		Rent	(0.002)	(0.002)	(0.002)	(0.002)	(0.002)	(0.002)
(3.033)	Income & Fees Total		(3.897)	(3.250)	(3.349)	(3.293)	(3.252)	(3.252)
0.637	Employees	Salary	0.980	1.092	1.113	1.100	1.122	1.144
0.062		National Insurance	0.078	0.122	0.125	0.123	0.125	0.128
0.110		Pension	0.140	0.166	0.169	0.167	0.170	0.173
0.016		Other staff costs	0.005	0.005	0.005	0.005	0.005	0.005
0.000		Recruitment	-	-	-	-	-	-
0.010		Training	-	-	-	-	-	-
0.002		Uniform & laundry	0.002	0.002	0.002	0.002	0.002	0.002
0.835	Employees Total		1.205	1.387	1.414	1.397	1.425	1.453
0.118	Buildings	Energy Costs	0.065	0.065	0.065	0.065	0.065	0.065
-		Premises Cleaning	0.004	0.004	0.004	0.004	0.004	0.004
0.006		Rates	0.000	0.004	0.004	0.004	0.004	0.004
0.007		Rents	0.013	0.013	0.013	0.013	0.013	0.013
0.262		Rents Payable	0.509	0.550	0.562	0.574	0.574	0.574
0.109		Repairs & Maintenance	0.135	0.140	0.140	0.140	0.140	0.140
0.001		Water Services	0.001	0.001	0.001	0.001	0.001	0.001
0.501	Buildings Total		0.728	0.777	0.789	0.801	0.801	0.801
0.011	Supplies & Services	Communication and computing	0.007	0.009	0.010	0.010	0.011	0.011
0.142		Equipment, furniture & materials	0.057	0.102	0.057	0.058	0.058	0.058
0.013		Office expenses	0.048	0.048	0.023	0.023	0.023	0.023
0.007		Premises Cleaning	-	-	-	-	-	-
0.311		Services	0.808	0.123	0.077	0.066	0.065	0.065
0.485	Supplies & Services Total		0.921	0.282	0.167	0.158	0.158	0.158
0.001	Transport	Mileage Allowance	0.002	0.002	0.002	0.002	0.002	0.002
0.007		Operating Costs	0.004	0.004	0.004	0.004	0.004	0.004
0.002		Pool Car	0.000	0.000	0.000	0.000	0.000	0.000
0.009	Transport Total		0.006	0.006	0.006	0.006	0.006	0.006
0.444	Benefit & Transfer Payments	Grants	0.485	0.495	0.495	0.495	0.495	0.495
0.444	Benefit & Transfer Payments Total		0.485	0.495	0.495	0.495	0.495	0.495
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(0.030)	-	-	-	-	-
-	Reserve-Revenue Transfers Total		(0.030)	-	-	-	-	-
(0.758)	Net Service Expenditure		(0.582)	(0.303)	(0.477)	(0.437)	(0.368)	(0.339)
2.275	Gross Service Expenditure		3.315	2.948	2.872	2.856	2.885	2.913
(3.033)	Gross Service Income		(3.897)	(3.250)	(3.349)	(3.293)	(3.252)	(3.252)
(0.758)	Net Service Expenditure		(0.582)	(0.303)	(0.477)	(0.437)	(0.368)	(0.339)
0.209	Economic Development		0.397	0.310	0.291	0.297	0.354	0.361
0.200	Housing Strategy		0.205	0.325	0.330	0.290	0.295	0.300
0.080	Market Towns		0.008	0.051	0.167	0.221	0.226	0.230
0.037	Markets		0.037	0.143	0.136	0.134	0.132	0.134
(1.253)	Parking - Off Street		(1.229)	(1.131)	(1.401)	(1.379)	(1.375)	(1.365)
(0.030)	Parking - On Street		-	-	-	-	-	-
(0.758)	Net Service Expenditure		(0.582)	(0.303)	(0.477)	(0.437)	(0.368)	(0.339)

Actuals 2023/24	Head of Service	Head of Environmental Services	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
-	Income & Fees	Commuted sums	(0.081)	(0.081)	(0.081)	(0.081)	(0.081)	(0.081)
(2.819)		Fees & charges	(3.379)	(6.444)	(6.544)	(6.654)	(6.772)	(6.899)
(0.151)		Other grants and contributions	(0.120)	(0.121)	(0.121)	(0.121)	(0.121)	(0.121)
(0.004)		Sales	(0.009)	(0.009)	(0.009)	(0.009)	(0.009)	(0.009)
(2.974)	Income & Fees Total		(3.588)	(6.655)	(6.755)	(6.864)	(6.982)	(7.110)
3.688	Employees	Salary	3.894	4.687	4.780	4.799	4.894	4.991
0.328		National Insurance	0.350	0.590	0.604	0.608	0.622	0.637
0.610		Pension	0.670	0.825	0.841	0.845	0.862	0.879
1.127		Hired Staff	0.216	0.502	0.504	0.505	0.506	0.507
0.204		Other staff costs	0.280	0.153	0.153	0.153	0.153	0.153
0.022		Training	0.002	0.002	0.002	0.002	0.002	0.002
0.089		Uniform & laundry	0.030	0.031	0.031	0.031	0.031	0.031
6.070	Employees Total		5.442	6.789	6.914	6.942	7.070	7.200
0.013	Buildings	Energy Costs	0.019	0.019	0.019	0.019	0.019	0.019
-		Equipment, furniture & materials	-	0.020	0.020	0.020	0.020	0.020
0.002		Ground Maintenance Costs	-	-	-	-	-	-
(0.001)		Premises Cleaning	-	-	-	-	-	-
(0.001)		Repairs & Maintenance	0.060	0.060	0.060	0.060	0.060	0.060
0.001		Water Services	0.000	0.000	0.000	0.000	0.000	0.000
0.014	Buildings Total		0.080	0.100	0.100	0.100	0.100	0.100
0.269	Supplies & Services	Communication and computing	0.100	0.090	0.096	0.096	0.096	0.096
0.002		Catering	-	-	-	-	-	-
0.421		Equipment, furniture & materials	0.315	0.308	0.318	0.313	0.302	0.290
0.001		Expenses	-	-	-	-	-	-
0.002		Insurance - service related	0.004	0.004	0.004	0.004	0.004	0.004
0.083		Office expenses	0.036	0.040	0.044	0.044	0.044	0.044
(0.027)		Sales	(0.034)	(0.034)	(0.034)	(0.034)	(0.034)	(0.034)
0.655		Services	1.995	2.484	2.526	2.481	2.519	2.554
1.406	Supplies & Services Total		2.416	2.892	2.954	2.904	2.930	2.953
0.022	Transport	Contract Hire & operating leases	0.006	0.006	0.006	0.006	0.006	0.006
0.001		Mileage Allowance	0.000	0.000	0.000	0.000	0.000	0.000
1.231		Operating Costs	1.082	1.130	1.161	1.172	1.184	1.196
0.001		Other Transport Costs	-	-	-	-	-	-
0.007		Pool Car	0.001	0.001	0.001	0.001	0.001	0.001
0.000		Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.013		Vehicle Insurance	0.001	0.001	0.001	0.001	0.001	0.001
1.275	Transport Total		1.091	1.139	1.170	1.181	1.193	1.206
0.031	Benefit & Transfer Payments	Grants	0.012	0.012	0.012	0.012	0.012	0.012
0.031	Benefit & Transfer Payments Total		0.012	0.012	0.012	0.012	0.012	0.012
5.821	Net Expenditure		5.453	4.277	4.394	4.274	4.321	4.360
8.795	Gross Service Expenditure		9.041	10.931	11.149	11.138	11.304	11.470
(2.974)	Gross Service Income		(3.588)	(6.655)	(6.755)	(6.864)	(6.982)	(7.110)
5.821	Net Service Expenditure		5.453	4.277	4.394	4.274	4.321	4.360
(0.109)	CCTV		(0.116)	(0.117)	(0.117)	(0.117)	(0.117)	(0.117)
0.280	CCTV Shared Service		0.371	0.279	0.303	0.317	0.319	0.321
0.270	Fleet Management		0.313	0.345	0.350	0.355	0.361	0.366
0.693	Green Spaces		1.037	1.178	1.196	1.127	1.146	1.165
0.005	Head of Operations		0.001	0.001	0.001	0.001	0.001	0.001
1.045	Street Cleansing		1.036	1.254	1.275	1.198	1.217	1.237
3.638	Waste Management		2.811	1.337	1.387	1.393	1.394	1.387
5.821	Net Service Expenditure		5.453	4.277	4.394	4.274	4.321	4.360

Actuals 2023/24	Head of Service	Head of Finance	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
0.103 (0.001) (3.354) (2.481) (0.015)	Income & Fees	Fees & charges Government grants Interest Income Other grants and contributions Sales	- - (1.633) - -	(0.100) - (1.414) (0.313) -	(0.100) - (1.219) - -	(0.100) - (1.155) - -	(0.100) - (1.025) - -	(0.100) - (1.025) - -
(5.748)	Income & Fees Total		(1.633)	(1.827)	(1.319)	(1.255)	(1.125)	(1.125)
0.497 0.049 0.086 0.321 1.572 0.197 0.003	Employees	Salary National Insurance Pension Employee Insurance Other staff costs Severance payments Training	0.704 (0.258) 0.103 0.321 1.502 0.152 0.005	0.717 0.078 0.103 0.353 1.415 0.152 0.010	0.731 0.080 0.105 0.359 1.415 0.152 0.010	0.746 0.082 0.107 0.366 1.415 0.152 0.010	0.760 0.084 0.110 0.366 1.415 0.152 0.010	0.775 0.086 0.112 0.366 1.415 0.152 0.010
2.726	Employees Total		2.529	2.829	2.853	2.878	2.897	2.916
0.078 0.001	Buildings	Premises Insurance Rents Payable	0.107 -	0.107 -	0.107 -	0.107 -	0.107 -	0.107 -
0.079	Buildings Total		0.107	0.107	0.107	0.107	0.107	0.107
0.001 0.003 0.082 0.006 0.010 3.554	Supplies & Services	Catering Communication and computing Equipment, furniture & materials Insurance - service related Office expenses Services	- 0.003 0.052 0.028 0.017 5.864	- 0.003 0.052 0.029 0.017 5.517	- 0.003 0.052 0.029 0.017 4.618	- 0.003 0.052 0.030 0.017 4.697	- 0.003 0.052 0.030 0.017 4.874	- 0.003 0.052 0.030 0.017 4.998
3.656	Supplies & Services Total		5.963	5.617	4.719	4.798	4.975	5.099
0.000 0.140	Transport	Public Transport Vehicle Insurance	0.001 0.172	0.001 0.175	0.001 0.179	0.001 0.182	0.001 0.182	0.001 0.182
0.140	Transport Total		0.172	0.176	0.179	0.183	0.183	0.183
0.034 0.089 0.554	Benefit & Transfer Payments	Grants Contributions paid Levies	- 0.076 0.564	- 0.076 0.629	- 0.076 0.629	- 0.076 0.629	- 0.076 0.629	- 0.076 0.629
0.677	Benefit & Transfer Payments Total		0.640	0.705	0.705	0.705	0.705	0.705
0.155 -	Reserve-Revenue Transfers	Bad Debts Provision Reserve-Revenue Transfers	0.008 (0.046)	0.008 0.004	0.008 0.004	0.008 0.004	0.008 0.004	0.008 0.004
0.155	Reserve-Revenue Transfers Total		(0.038)	0.012	0.012	0.012	0.012	0.012
1.685	Net Service Expenditure		7.741	7.618	7.256	7.427	7.753	7.897
7.433 (5.748)	Gross Service Expenditure Gross Service Income		9.374 (1.633)	9.445 (1.827)	8.575 (1.319)	8.683 (1.255)	8.878 (1.125)	9.022 (1.125)
1.685	Net Service Expenditure		7.741	7.618	7.256	7.427	7.753	7.897
0.407 0.609 0.668	Corporate Finance Corporate Insurance Finance		6.235 0.672 0.834	6.015 0.711 0.892	5.627 0.722 0.907	5.771 0.734 0.922	6.080 0.735 0.938	6.207 0.736 0.954
1.685	Net Service Expenditure		7.741	7.618	7.256	7.427	7.753	7.897

Actuals 2023/24	Head of Service	Head of Human Resources & Officer Development	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.001)	Income & Fees	Fees & charges	-	-	-	-	-	-
(0.001)		Other grants and contributions	-	-	-	-	-	-
(0.002)	Income & Fees Total		-	-	-	-	-	-
0.482	Employees	Salary	0.494	0.527	0.538	0.517	0.528	0.538
0.048		National Insurance	0.050	0.068	0.070	0.067	0.068	0.070
0.082		Pension	0.085	0.091	0.093	0.089	0.091	0.093
0.038		Other staff costs	0.029	0.030	0.030	0.030	0.030	0.030
0.014		Recruitment	0.021	0.021	0.021	0.021	0.021	0.021
0.094		Training	0.057	0.087	0.082	0.082	0.082	0.082
0.759	Employees Total		0.737	0.825	0.833	0.807	0.820	0.834
0.001	Buildings	Ground Maintenance Costs	-	-	-	-	-	-
0.001	Buildings Total		-	-	-	-	-	-
0.046	Supplies & Services	Communication and computing	0.041	0.041	0.041	0.041	0.041	0.041
0.001		Equipment, furniture & materials	0.003	0.003	0.003	0.003	0.003	0.003
0.004		Office expenses	0.004	0.004	0.004	0.004	0.004	0.004
0.010		Services	0.161	0.111	0.011	0.011	0.011	0.011
0.061	Supplies & Services Total		0.208	0.158	0.058	0.058	0.058	0.058
0.001	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001	0.001
0.000		Pool Car	0.001	0.001	0.001	0.001	0.001	0.001
0.001	Transport Total		0.002	0.002	0.002	0.002	0.002	0.002
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(0.025)	-	-	-	-	-
-	Reserve-Revenue Transfers Total		(0.025)	-	-	-	-	-
0.819	Net Service Expenditure		0.922	0.984	0.893	0.866	0.880	0.894
0.821	Gross Service Expenditure		0.922	0.984	0.893	0.866	0.880	0.894
(0.002)	Gross Service Income		-	-	-	-	-	-
0.819	Net Service Expenditure		0.922	0.984	0.893	0.866	0.880	0.894
0.057	Corporate Health & Safety		0.063	0.066	0.068	0.069	0.070	0.072
0.762	Human Resources		0.859	0.918	0.825	0.797	0.810	0.822
0.819	Net Service Expenditure		0.922	0.984	0.893	0.866	0.880	0.894

Actuals 2023/24	Head of Service	Head of Leisure, Health & Environment	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
-	Income & Fees	Commuted sums	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
(5.626)		Fees & charges	(6.386)	(7.919)	(8.160)	(8.372)	(8.555)	(8.744)
(0.305)		Government grants	(0.016)	(0.016)	(0.016)	(0.016)	(0.016)	(0.016)
(0.008)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)
(0.226)		Other grants and contributions	(0.362)	(0.233)	(0.159)	(0.159)	(0.159)	(0.159)
(0.033)		Rent	(0.031)	(0.031)	(0.031)	(0.031)	(0.031)	(0.031)
(0.697)		Sales	(0.753)	(0.845)	(0.947)	(1.011)	(1.022)	(1.033)
(6.894)	Income & Fees Total		(7.557)	(9.053)	(9.322)	(9.597)	(9.792)	(9.992)
4.313	Employees	Salary	4.744	5.209	5.165	5.244	5.343	5.444
0.269		National Insurance	0.357	0.508	0.505	0.517	0.530	0.542
0.546		Pension	0.701	0.736	0.730	0.745	0.759	0.774
0.002		Hired Staff	-	0.002	-	-	-	-
0.021		Other staff costs	0.003	0.003	0.003	0.003	0.003	0.003
0.001		Recruitment	-	-	-	-	-	-
0.001		Severance payments	-	-	-	-	-	-
0.065		Training	0.000	0.000	0.000	0.000	0.000	0.000
0.011		Uniform & laundry	0.009	0.008	0.009	0.009	0.009	0.009
5.228	Employees Total		5.814	6.465	6.413	6.517	6.644	6.772
1.024	Buildings	Energy Costs	1.445	1.095	1.095	1.095	1.095	1.095
0.008		Ground Maintenance Costs	0.011	0.012	0.012	0.012	0.012	0.012
0.040		Premises Cleaning	0.038	0.054	0.046	0.046	0.046	0.046
0.585		Rents Payable	0.615	0.647	0.629	0.647	0.647	0.647
0.370		Repairs & Maintenance	0.271	0.373	0.745	0.771	0.792	0.810
0.055		Water Services	0.090	0.090	(0.267)	(0.438)	(0.502)	(0.519)
2.082	Buildings Total		2.471	2.271	2.259	2.134	2.091	2.090
0.084	Supplies & Services	Communication and computing	0.068	0.548	0.068	0.068	0.068	0.068
0.004		Catering	-	-	-	-	-	-
0.765		Equipment, furniture & materials	0.494	0.477	0.542	0.567	0.569	0.572
0.003		Expenses	-	-	-	-	-	-
0.002		Insurance - service related	-	-	-	-	-	-
0.074		Office expenses	0.085	0.151	0.084	0.084	0.084	0.084
0.023		Premises Cleaning	-	-	-	-	-	-
0.005		Repairs & Maintenance	-	-	-	-	-	-
(0.002)		Sales	-	-	-	-	-	-
0.295		Services	0.255	0.225	0.156	0.156	0.156	0.156
1.253	Supplies & Services Total		0.902	1.401	0.850	0.874	0.877	0.880
0.011	Transport	Mileage Allowance	0.007	0.007	0.007	0.007	0.007	0.007
0.059		Operating Costs	0.018	0.019	0.018	0.018	0.018	0.018
0.001		Pool Car	0.002	0.002	0.002	0.002	0.002	0.002
0.002		Vehicle Insurance	0.001	0.001	0.001	0.001	0.001	0.001
0.074	Transport Total		0.028	0.029	0.027	0.027	0.027	0.027
0.013	Benefit & Transfer Payments	Grants	0.005	0.005	-	-	-	-
0.013	Benefit & Transfer Payments Total		0.005	0.005	-	-	-	-
-	Renewals Fund Contribution	Renewals Fund Contribution	0.075	0.096	0.075	0.075	0.075	0.075
-	Renewals Fund Contribution Total		0.075	0.096	0.075	0.075	0.075	0.075
1.755	Net Expenditure		1.737	1.213	0.302	0.030	(0.078)	(0.147)
8.650	Gross Service Expenditure		9.294	10.266	9.624	9.627	9.714	9.845
(6.894)	Gross Service Income		(7.557)	(9.053)	(9.322)	(9.597)	(9.792)	(9.992)
1.755	Net Service Expenditure		1.737	1.213	0.302	0.030	(0.078)	(0.147)
0.164	Active Lifestyles		0.173	0.097	0.097	0.094	0.097	0.104
0.077	Climate Change Strategy		0.150	0.080	0.050	0.050	0.050	0.050
0.405	Countryside		0.542	0.665	0.592	0.538	0.527	0.534
0.497	Leisure Facilities		0.262	(0.219)	(1.004)	(1.229)	(1.338)	(1.431)
0.611	Parks and Open Spaces		0.609	0.591	0.567	0.577	0.587	0.597
1.755	Net Service Expenditure		1.737	1.213	0.302	0.030	(0.078)	(0.147)

Actuals 2023/24	Head of Service	Head of Planning, Infrastructure & Public Protection	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.066)	Income & Fees	Developer Contributions	(0.050)	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(2.199)		Fees & charges	(2.534)	(2.610)	(2.675)	(2.567)	(2.567)	(2.572)
(1.011)		Government grants	(0.189)	(0.200)	(0.156)	(0.158)	(0.160)	(0.162)
(0.106)		Other grants and contributions	(0.228)	(0.479)	(0.248)	(0.252)	(0.256)	(0.260)
(0.108)		Rent	(0.134)	(0.098)	(0.103)	(0.107)	(0.107)	(0.107)
(0.055)		Sales	(0.019)	(0.014)	(0.014)	(0.014)	(0.014)	(0.014)
(3.546)	Income & Fees Total		(3.155)	(3.456)	(3.246)	(3.149)	(3.155)	(3.166)
2.722	Employees	Salary	3.384	3.956	3.781	3.758	3.834	3.911
0.269		National Insurance	0.343	0.505	0.499	0.500	0.512	0.524
0.461		Pension	0.584	0.682	0.663	0.659	0.672	0.686
0.091		Hired Staff	0.047	0.060	0.030	0.030	0.030	0.030
0.005		Other staff costs	0.004	0.005	0.004	0.004	0.004	0.004
0.002		Recruitment	-	-	-	-	-	-
0.003		Training	0.004	0.007	0.007	0.007	0.007	0.007
0.001		Uniform & laundry	0.003	0.003	0.003	0.003	0.003	0.003
3.554	Employees Total		4.367	5.217	4.985	4.961	5.061	5.163
0.070	Buildings	Energy Costs	0.095	0.056	0.063	0.070	0.070	0.070
0.002		Rents Payable	0.003	0.003	0.003	0.003	0.003	0.003
0.005		Repairs & Maintenance	0.005	0.025	0.027	0.027	0.027	0.026
0.090		Water Services	0.028	-	-	-	-	-
0.167	Buildings Total		0.130	0.084	0.092	0.100	0.099	0.099
0.006	Supplies & Services	Communication and computing	0.013	0.012	0.012	0.012	0.012	0.012
0.070		Equipment, furniture & materials	0.047	0.045	0.045	0.045	0.045	0.045
0.001		Expenses	-	0.004	0.004	0.004	0.004	0.004
0.065		Office expenses	0.057	0.067	0.054	0.054	0.054	0.054
-		Sales	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
0.531	Services	0.534	0.345	0.345	0.345	0.345	0.345	
0.674	Supplies & Services Total		0.650	0.473	0.460	0.460	0.460	0.460
0.013	Transport	Mileage Allowance	0.016	0.015	0.015	0.015	0.015	0.015
0.008		Operating Costs	0.008	0.005	0.005	0.005	0.005	0.005
0.005		Pool Car	0.006	0.007	0.007	0.007	0.007	0.007
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.026	Transport Total		0.032	0.029	0.029	0.029	0.029	0.029
0.883	Benefit & Transfer Payments	Grants	0.299	0.335	0.306	0.306	0.307	0.307
0.883	Benefit & Transfer Payments Total		0.299	0.335	0.306	0.306	0.307	0.307
-	Renewals Fund Contribution	Renewals Fund Contribution	0.008	0.008	0.008	0.008	0.008	0.008
-	Renewals Fund Contribution Total		0.008	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	0.105
-	Reserve-Revenue Transfers Total		0.105	0.105	0.105	0.105	0.105	0.105
1.758	Net Expenditure		2.437	2.794	2.739	2.821	2.915	3.006
5.304	Gross Service Expenditure		5.591	6.251	5.985	5.969	6.070	6.171
(3.546)	Gross Service Income		(3.155)	(3.456)	(3.246)	(3.149)	(3.155)	(3.166)
1.758	Net Service Expenditure		2.437	2.794	2.739	2.821	2.915	3.006
0.123	Building Control		0.250	0.165	0.165	0.165	0.165	0.165
0.300	Communities		0.383	0.406	0.425	0.430	0.435	0.440
0.188	Community Resilience		0.301	0.330	0.328	0.348	0.355	0.363
0.163	Development Management		(0.124)	(0.059)	(0.193)	(0.157)	(0.121)	(0.084)
0.126	Environmental Health Admin		0.046	0.050	0.051	0.052	0.053	0.054
0.587	Environmental Health Services		0.758	0.899	0.890	0.907	0.925	0.938
(0.177)	Licencing		(0.071)	(0.002)	0.005	(0.035)	(0.029)	(0.022)
0.448	Planning Policy		0.893	1.006	1.068	1.112	1.132	1.152
1.758	Net Service Expenditure		2.437	2.794	2.739	2.821	2.915	3.006

Actuals 2023/24	Head of Service	Head of Policy, Performance & Emergency Planning	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.080)	Income & Fees	Fees & charges	-	-	-	-	-	-
(0.004)		Government grants	-	-	-	-	-	-
-		Other grants and contributions	(0.170)	(0.125)	(0.125)	-	-	-
(0.084)	Income & Fees Total		(0.170)	(0.125)	(0.125)	-	-	-
0.562	Employees	Salary	0.554	0.731	0.681	0.657	0.670	0.682
0.061		National Insurance	0.059	0.092	0.088	0.086	0.088	0.090
0.096		Pension	0.096	0.121	0.112	0.108	0.110	0.112
0.038		Hired Staff	-	-	-	-	-	-
0.000		Other staff costs	0.000	0.016	0.016	0.016	0.016	0.016
0.001		Recruitment	0.005	0.003	0.003	0.003	0.003	0.003
0.001		Training	0.002	0.005	0.005	0.005	0.005	0.005
0.760	Employees Total		0.717	0.967	0.905	0.875	0.891	0.908
0.004	Supplies & Services	Equipment, furniture & materials	0.016	0.014	0.014	0.014	0.014	0.014
0.000		Office expenses	0.001	0.021	0.021	0.001	0.001	0.001
0.001		Other staff costs	-	-	-	-	-	-
0.003		Services	0.005	(0.008)	0.010	0.005	0.005	0.005
0.008	Supplies & Services Total		0.022	0.027	0.045	0.020	0.020	0.020
0.000	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001	0.001
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.001	Transport Total		0.002	0.002	0.002	0.002	0.002	0.002
0.006	Benefit & Transfer Payments	Grants	0.011	0.011	0.011	0.011	0.011	0.011
0.006	Benefit & Transfer Payments Total		0.011	0.011	0.011	0.011	0.011	0.011
0.691	Net Expenditure		0.581	0.881	0.837	0.907	0.923	0.940
0.775	Gross Service Expenditure		0.751	1.006	0.962	0.907	0.923	0.940
(0.084)	Gross Service Income		(0.170)	(0.125)	(0.125)	-	-	-
0.691	Net Service Expenditure		0.581	0.881	0.837	0.907	0.923	0.940
0.031	Emergency Planning		0.032	0.128	0.130	0.084	0.084	0.085
0.144	Projects & Programme Delivery		0.062	0.072	0.073	0.075	0.076	0.078
0.208	Strategic Insight & Delivery		0.303	0.388	0.333	0.314	0.321	0.327
0.309	Transformation		0.184	0.293	0.301	0.434	0.443	0.451
0.691	Net Service Expenditure		0.581	0.881	0.837	0.907	0.923	0.940

Actuals 2023/24	Head of Service	Head of Property & Facilities	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.231)	Income & Fees	Fees & charges	(0.294)	(0.304)	(0.304)	(0.304)	(0.304)	(0.304)
(0.046)		NDR	-	-	-	-	-	-
(0.269)		Other grants and contributions	(0.005)	(0.005)	(0.005)	(0.005)	(0.005)	(0.005)
(4.153)		Rent	(4.981)	(5.246)	(5.275)	(5.324)	(5.374)	(5.374)
(4.698)	Income & Fees Total		(5.280)	(5.555)	(5.585)	(5.634)	(5.684)	(5.684)
0.448	Employees	Salary	0.512	0.542	0.553	0.564	0.575	0.586
0.047		National Insurance	0.055	0.072	0.074	0.075	0.077	0.079
0.069		Pension	0.089	0.094	0.096	0.098	0.100	0.102
0.009		Hired Staff	-	-	-	-	-	-
0.002		Other staff costs	0.006	0.006	0.006	0.006	0.006	0.006
0.009		Recruitment	-	-	-	-	-	-
0.001	Training	-	-	-	-	-	-	
0.584	Employees Total		0.662	0.715	0.729	0.744	0.759	0.774
0.470	Buildings	Energy Costs	0.720	0.431	0.517	0.526	0.633	0.628
0.001		Ground Maintenance Costs	-	-	-	-	-	-
0.018		Premises Cleaning	0.042	0.042	0.042	0.042	0.042	0.042
-		Premises Insurance	0.027	0.028	0.028	0.028	0.028	0.028
0.006		Rates	0.007	0.007	0.007	0.007	0.007	0.007
0.601		Rents Payable	0.727	0.770	0.805	0.820	0.820	0.820
0.283		Repairs & Maintenance	0.349	0.351	0.356	0.351	0.342	0.347
0.015		Water Services	0.016	0.015	0.015	0.015	0.015	0.015
1.394	Buildings Total		1.888	1.643	1.769	1.788	1.887	1.887
0.007	Supplies & Services	Communication and computing	0.001	0.001	0.001	0.001	0.001	0.001
0.011		Equipment, furniture & materials	0.006	0.021	0.021	0.021	0.021	0.021
0.001		Expenses	-	-	-	-	-	-
0.067		Insurance - service related	0.055	0.056	0.056	0.056	0.056	0.056
0.016		Office expenses	0.009	0.009	0.009	0.009	0.009	0.009
0.097		Premises Cleaning	0.074	0.074	0.074	0.074	0.074	0.074
0.967	Services	0.714	0.768	0.709	0.709	0.709	0.709	
1.166	Supplies & Services Total		0.860	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	0.002
0.003	Transport Total		0.003	0.003	0.003	0.003	0.003	0.003
0.037	Benefit & Transfer Payments	Grants	0.037	0.037	0.037	0.037	0.037	0.037
0.001		Contributions paid	-	-	-	-	-	-
(0.001)		Other Misc Payments	0.006	0.006	0.006	0.006	0.006	0.006
0.037	Benefit & Transfer Payments Total		0.043	0.043	0.043	0.043	0.043	0.043
(1.514)	Net Expenditure		(1.824)	(2.221)	(2.170)	(2.185)	(2.122)	(2.107)
3.185	Gross Service Expenditure		3.456	3.334	3.415	3.448	3.562	3.577
(4.698)	Gross Service Income		(5.280)	(5.555)	(5.585)	(5.634)	(5.684)	(5.684)
(1.514)	Net Service Expenditure		(1.824)	(2.221)	(2.170)	(2.185)	(2.122)	(2.107)
(2.397)	Commercial Estates		(3.165)	(3.338)	(3.416)	(3.465)	(3.507)	(3.499)
0.043	Energy & Sustainability Mgt		0.044	0.048	0.049	0.050	0.051	0.052
0.838	Facilities Management		1.297	1.069	1.197	1.230	1.335	1.341
0.002	Public Conveniences		-	-	-	-	-	-
(1.514)	Net Service Expenditure		(1.824)	(2.221)	(2.170)	(2.185)	(2.122)	(2.107)

2.3 Service Budgets by Portfolio

Huntingdonshire District Council Table 21

Actuals 2023/24	Portfolio	Climate, Transformation & Workforce	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(2.524)	Income & Fees	Fees & charges	-	-	-	-	-	-
(0.026)		Government grants	-	-	-	-	-	-
(3.338)		Other grants and contributions	(6.027)	(6.276)	(6.500)	(6.461)	(6.549)	(6.640)
(5.888)	Income & Fees Total		(6.027)	(6.276)	(6.500)	(6.461)	(6.549)	(6.640)
3.860	Employees	Salary	4.212	4.753	4.840	4.898	4.988	5.079
0.397		National Insurance	0.434	0.573	0.586	0.596	0.609	0.623
0.661		Pension	0.713	0.752	0.767	0.777	0.793	0.809
0.037		Hired Staff	0.074	0.074	0.074	0.074	0.074	0.074
0.070		Other staff costs	0.086	0.087	0.087	0.087	0.087	0.087
0.017		Recruitment	0.036	0.034	0.034	0.034	0.034	0.034
0.160		Training	0.060	0.122	0.117	0.117	0.117	0.117
5.202	Employees Total		5.615	6.396	6.506	6.583	6.702	6.823
0.001	Buildings	Ground Maintenance Costs	-	-	-	-	-	-
(0.001)		Repairs & Maintenance	-	-	-	-	-	-
0.000	Buildings Total		-	-	-	-	-	-
0.572	Supplies & Services	Communication and computing	0.041	0.041	0.041	0.041	0.041	0.041
3.763		Equipment, furniture & materials	3.192	3.046	3.205	3.232	3.261	3.291
0.002		Expenses	-	-	-	-	-	-
(0.020)		Office expenses	0.004	0.004	0.004	0.004	0.004	0.004
0.001		Other staff costs	-	-	-	-	-	-
0.001		Repairs & Maintenance	-	-	-	-	-	-
(0.006)		Sales	-	-	-	-	-	-
0.271	Services	1.382	1.269	1.137	1.146	1.156	1.165	
4.583	Supplies & Services Total		4.619	4.360	4.387	4.424	4.462	4.501
0.003	Transport	Mileage Allowance	0.016	0.016	0.016	0.016	0.016	0.016
0.003		Contract Hire & operating leases	-	-	-	-	-	-
0.014		Operating Costs	-	-	-	-	-	-
0.003		Pool Car	-	-	-	-	-	-
0.002	Public Transport	0.003	0.003	0.003	0.003	0.003	0.003	
0.024	Transport Total		0.019	0.019	0.019	0.019	0.019	0.019
(0.001)	Benefit & Transfer Payments	Grants	-	-	-	-	-	-
(0.001)	Benefit & Transfer Payments Total		-	-	-	-	-	-
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(0.025)	-	-	-	-	-
-	Reserve-Revenue Transfers Total		(0.025)	-	-	-	-	-
3.921	Net Service Expenditure		4.200	4.499	4.412	4.565	4.634	4.704
9.809	Gross Service Expenditure		10.228	10.775	10.912	11.026	11.183	11.343
(5.888)	Gross Service Income		(6.027)	(6.276)	(6.500)	(6.461)	(6.549)	(6.640)
3.921	Net Service Expenditure		4.200	4.499	4.412	4.565	4.634	4.704
2.629	3CICT Shared Service		2.945	3.137	3.163	3.209	3.256	3.302
0.077	Climate Change Strategy		0.150	0.080	0.050	0.050	0.050	0.050
0.762	Human Resources		0.859	0.918	0.825	0.797	0.810	0.822
0.144	Projects & Programme Delivery		0.062	0.072	0.073	0.075	0.076	0.078
0.309	Transformation		0.184	0.293	0.301	0.434	0.443	0.451
3.921	Net Service Expenditure		4.200	4.499	4.412	4.565	4.634	4.704

Actuals 2023/24	Portfolio	Communities, Health & Leisure	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(5.678)	Income & Fees	Fees & charges	(6.430)	(8.023)	(8.234)	(8.408)	(8.565)	(8.746)
(0.827)		Government grants	(0.169)	(0.180)	(0.136)	(0.138)	(0.140)	(0.142)
(0.072)		NDR	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)	(0.008)
(0.370)		Other grants and contributions	(0.194)	(0.418)	(0.164)	(0.164)	(0.164)	(0.164)
(0.279)		Rent	(0.344)	(0.344)	(0.344)	(0.344)	(0.344)	(0.344)
(0.452)		Sales	(0.560)	(0.643)	(0.650)	(0.661)	(0.672)	(0.683)
(7.679)	Income & Fees Total		(7.705)	(9.617)	(9.536)	(9.723)	(9.893)	(10.087)
4.048	Employees	Salary	4.161	4.936	4.706	4.776	4.865	4.957
0.252		National Insurance	0.305	0.477	0.465	0.476	0.487	0.499
0.491		Pension	0.602	0.690	0.663	0.676	0.689	0.703
0.004		Hired Staff	-	0.002	-	-	-	-
0.018		Other staff costs	0.007	0.007	0.007	0.007	0.007	0.007
0.001		Severance payments	-	-	-	-	-	-
0.034		Training	0.000	0.000	0.000	0.000	0.000	0.000
0.007		Uniform & laundry	0.007	0.006	0.007	0.007	0.007	0.007
4.854	Employees Total		5.082	6.118	5.849	5.942	6.057	6.173
1.347	Buildings	Energy Costs	2.066	1.417	1.503	1.512	1.620	1.615
0.007		Ground Maintenance Costs	0.010	0.011	0.010	0.010	0.010	0.010
0.054		Premises Cleaning	0.072	0.080	0.072	0.072	0.072	0.072
0.005		Rates	0.006	0.006	0.006	0.006	0.006	0.006
0.875		Rents Payable	1.083	1.153	1.156	1.188	1.188	1.188
0.372		Repairs & Maintenance	0.340	0.424	0.811	0.842	0.853	0.876
0.060		Water Services	0.097	0.097	(0.259)	(0.430)	(0.494)	(0.512)
2.721	Buildings Total		3.674	3.189	3.299	3.200	3.255	3.255
0.088	Supplies & Services	Communication and computing	0.068	0.548	0.068	0.068	0.068	0.068
0.496		Equipment, furniture & materials	0.370	0.390	0.418	0.421	0.423	0.426
0.001		Expenses	-	-	-	-	-	-
0.003		Insurance - service related	-	-	-	-	-	-
0.074		Office expenses	0.086	0.152	0.084	0.084	0.084	0.084
0.098		Premises Cleaning	0.074	0.074	0.074	0.074	0.074	0.074
0.393	Services	0.096	0.109	0.096	0.096	0.096	0.096	
1.152	Supplies & Services Total		0.694	1.273	0.740	0.743	0.746	0.749
0.011	Transport	Mileage Allowance	0.007	0.007	0.007	0.007	0.007	0.007
0.007		Operating Costs	0.010	0.010	0.009	0.009	0.009	0.009
0.003		Pool Car	0.002	0.002	0.002	0.002	0.002	0.002
0.022	Transport Total		0.019	0.020	0.018	0.018	0.018	0.018
0.816	Benefit & Transfer Payments	Grants	0.251	0.252	0.252	0.252	0.252	0.252
0.816	Benefit & Transfer Payments Total		0.251	0.252	0.252	0.252	0.252	0.252
-	Renewals Fund Contribution	Renewals Fund Contribution	0.075	0.096	0.075	0.075	0.075	0.075
-	Renewals Fund Contribution Total		0.075	0.096	0.075	0.075	0.075	0.075
1.886	Net Service Expenditure		2.090	1.330	0.698	0.507	0.509	0.434
9.565	Gross Service Expenditure		9.796	10.947	10.234	10.230	10.403	10.521
(7.679)	Gross Service Income		(7.705)	(9.617)	(9.536)	(9.723)	(9.893)	(10.087)
1.886	Net Service Expenditure		2.090	1.330	0.698	0.507	0.509	0.434
0.164	Active Lifestyles		0.173	0.097	0.097	0.094	0.097	0.104
0.343	Communities		0.314	0.327	0.349	0.353	0.356	0.360
-	Community Resilience		-	0.009	0.009	0.009	0.009	0.009
0.043	Energy & Sustainability Mgt		0.044	0.048	0.049	0.050	0.051	0.052
0.838	Facilities Management		1.297	1.069	1.197	1.230	1.335	1.341
0.497	Leisure Facilities		0.262	(0.219)	(1.004)	(1.229)	(1.338)	(1.431)
1.886	Net Service Expenditure		2.090	1.330	0.698	0.507	0.509	0.434

Actuals 2023/24	Portfolio	Economic, Regeneration & Housing	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.030)	Income & Fees	Fees & charges	(0.028)	(0.097)	(0.091)	(0.082)	(0.031)	(0.031)
(0.396)		Government grants	(0.702)	-	-	-	-	-
-		Other grants and contributions	(0.159)	(0.162)	(0.050)	-	-	-
(0.108)		Rent	(0.134)	(0.098)	(0.103)	(0.107)	(0.107)	(0.107)
(0.050)		Sales	(0.005)	-	-	-	-	-
(0.584)	Income & Fees Total		(1.028)	(0.357)	(0.243)	(0.189)	(0.138)	(0.138)
0.369	Employees	Salary	0.567	0.691	0.704	0.683	0.697	0.710
0.035		National Insurance	0.053	0.088	0.090	0.087	0.089	0.091
0.064		Pension	0.090	0.118	0.120	0.117	0.119	0.121
0.010		Training	-	-	-	-	-	-
0.477	Employees Total		0.711	0.898	0.915	0.887	0.905	0.923
0.070	Buildings	Energy Costs	0.095	0.056	0.063	0.070	0.070	0.070
0.005		Repairs & Maintenance	0.005	0.015	0.017	0.017	0.017	0.016
0.090		Water Services	0.028	-	-	-	-	-
0.164	Buildings Total		0.128	0.072	0.080	0.087	0.087	0.086
0.009	Supplies & Services	Communication and computing	0.007	0.007	0.008	0.009	0.009	0.009
0.007		Equipment, furniture & materials	0.002	0.002	0.000	0.000	0.000	0.000
0.011		Office expenses	0.032	0.032	0.007	0.007	0.007	0.007
0.192		Services	0.787	0.030	0.024	0.014	0.013	0.013
0.219	Supplies & Services Total		0.828	0.072	0.039	0.029	0.030	0.030
0.001	Transport	Mileage Allowance	0.001	0.001	0.001	0.001	0.001	0.001
0.001	Transport Total		0.002	0.002	0.002	0.002	0.002	0.002
0.286	Benefit & Transfer Payments	Grants	0.037	0.051	0.047	0.047	0.047	0.047
0.286	Benefit & Transfer Payments Total		0.037	0.051	0.047	0.047	0.047	0.047
-	Renewals Fund Contribution	Renewals Fund Contribution	0.002	0.002	0.002	0.002	0.002	0.002
-	Renewals Fund Contribution Total		0.002	0.002	0.002	0.002	0.002	0.002
0.564	Net Service Expenditure		0.679	0.738	0.841	0.866	0.934	0.952
1.147	Gross Service Expenditure		1.707	1.096	1.085	1.055	1.072	1.090
(0.584)	Gross Service Income		(1.028)	(0.357)	(0.243)	(0.189)	(0.138)	(0.138)
0.564	Net Service Expenditure		0.679	0.738	0.841	0.866	0.934	0.952
0.058	Communities		0.069	0.078	0.075	0.077	0.078	0.079
0.017	Community Resilience		0.000	(0.025)	(0.022)	(0.019)	(0.019)	(0.019)
0.209	Economic Development		0.397	0.310	0.291	0.297	0.354	0.361
0.200	Housing Strategy		0.205	0.325	0.330	0.290	0.295	0.300
0.080	Market Towns		0.008	0.051	0.167	0.221	0.226	0.230
0.564	Net Service Expenditure		0.679	0.738	0.841	0.866	0.934	0.952

Actuals 2023/24	Portfolio	Finance & Resources	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
0.038	Income & Fees	Fees & charges	(0.117)	(0.227)	(0.227)	(0.227)	(0.227)	(0.227)
(3.354)		Interest Income	(1.633)	(1.414)	(1.219)	(1.155)	(1.025)	(1.025)
0.018		NDR	-	-	-	-	-	-
(2.481)		Other grants and contributions	-	(0.313)	-	-	-	-
(3.875)		Rent	(4.638)	(4.902)	(4.932)	(4.981)	(5.031)	(5.031)
(0.015)		Sales	-	-	-	-	-	-
(9.669)	Income & Fees Total		(6.388)	(6.857)	(6.378)	(6.363)	(6.283)	(6.283)
0.765	Employees	Salary	1.035	1.087	1.108	1.130	1.152	1.175
0.080		National Insurance	(0.220)	0.129	0.132	0.135	0.138	0.141
0.133		Pension	0.160	0.167	0.171	0.174	0.178	0.181
0.007		Hired Staff	-	-	-	-	-	-
1.572		Other staff costs	1.502	1.415	1.415	1.415	1.415	1.415
0.009		Recruitment	-	-	-	-	-	-
0.197		Severance payments	0.152	0.152	0.152	0.152	0.152	0.152
0.003		Training	0.005	0.010	0.010	0.010	0.010	0.010
2.765	Employees Total		2.635	2.961	2.988	3.017	3.045	3.075
0.078	Buildings	Energy Costs	0.026	0.026	0.026	0.026	0.026	0.026
0.001		Ground Maintenance Costs	-	-	-	-	-	-
0.001		Premises Cleaning	0.002	0.002	0.002	0.002	0.002	0.002
-		Premises Insurance	0.027	0.028	0.028	0.028	0.028	0.028
0.000		Rates	0.001	0.001	0.001	0.001	0.001	0.001
0.310		Rents Payable	0.255	0.255	0.268	0.270	0.270	0.270
0.092		Repairs & Maintenance	0.161	0.181	0.171	0.161	0.161	0.161
0.005		Water Services	0.002	0.001	0.001	0.001	0.001	0.001
0.489	Buildings Total		0.473	0.492	0.495	0.487	0.487	0.487
0.005	Supplies & Services	Communication and computing	0.003	0.003	0.003	0.003	0.003	0.003
0.001		Catering	-	-	-	-	-	-
0.058		Equipment, furniture & materials	0.053	0.053	0.053	0.053	0.053	0.053
0.001		Expenses	-	-	-	-	-	-
0.064		Insurance - service related	0.056	0.056	0.056	0.056	0.056	0.056
0.010		Office expenses	0.019	0.019	0.019	0.019	0.019	0.019
0.003		Premises Cleaning	-	-	-	-	-	-
4.235	Services		6.559	6.294	5.317	5.395	5.572	5.697
4.377	Supplies & Services Total		6.689	6.425	5.448	5.526	5.703	5.827
0.000	Transport	Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.001	0.001	0.001	0.001	0.001	0.001
0.090	Benefit & Transfer Payments	Contributions paid	0.076	0.076	0.076	0.076	0.076	0.076
0.034		Grants	-	-	-	-	-	-
(0.001)		Other Misc Payments	0.006	0.006	0.006	0.006	0.006	0.006
0.123	Benefit & Transfer Payments Total		0.082	0.082	0.082	0.082	0.082	0.082
0.155	Reserve-Revenue Transfers	Bad Debts Provision	0.008	0.008	0.008	0.008	0.008	0.008
-		Reserve-Revenue Transfers	(0.046)	0.004	0.004	0.004	0.004	0.004
0.155	Reserve-Revenue Transfers Total		(0.038)	0.012	0.012	0.012	0.012	0.012
(1.759)	Net Service Expenditure		3.455	3.117	2.649	2.762	3.048	3.202
7.910	Gross Service Expenditure		9.843	9.973	9.027	9.125	9.331	9.485
(9.669)	Gross Service Income		(6.388)	(6.857)	(6.378)	(6.363)	(6.283)	(6.283)
(1.759)	Net Service Expenditure		3.455	3.117	2.649	2.762	3.048	3.202
(2.397)	Commercial Estates		(3.165)	(3.338)	(3.416)	(3.465)	(3.507)	(3.499)
(0.145)	Corporate Finance		5.671	5.386	4.998	5.142	5.451	5.578
0.113	Directors		0.116	0.176	0.160	0.163	0.166	0.169
0.668	Finance		0.834	0.892	0.907	0.922	0.938	0.954
0.002	Public Conveniences		-	-	-	-	-	-
(1.759)	Net Service Expenditure		3.455	3.117	2.649	2.762	3.048	3.202

Actuals 2023/24	Portfolio	Governance & Democratic Services	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.018)	Income & Fees	Fees & charges	-	-	-	-	-	-
(0.066)		Government grants	-	-	-	-	-	-
(0.003)		Sales	-	-	-	-	-	-
(0.088)	Income & Fees Total		-	-	-	-	-	-
0.355	Employees	Salary	0.398	0.419	0.428	0.436	0.445	0.454
0.035		National Insurance	0.039	0.053	0.055	0.056	0.057	0.058
0.065		Pension	0.069	0.073	0.074	0.076	0.077	0.079
0.034		Hired Staff	0.022	0.022	0.022	0.022	0.022	0.022
0.005		Training	0.016	0.002	0.006	0.002	0.002	0.002
0.494	Employees Total		0.544	0.570	0.585	0.592	0.604	0.615
0.003	Buildings	Rents Payable	-	-	-	-	-	-
0.003	Buildings Total		-	-	-	-	-	-
0.057	Supplies & Services	Communication and computing	0.006	0.004	0.004	0.004	0.004	0.004
0.000		Catering	0.003	0.003	0.003	0.003	0.003	0.003
(0.032)		Election Costs	-	-	-	-	-	-
0.020		Equipment, furniture & materials	0.013	0.013	0.003	0.003	0.003	0.003
0.405		Members Allowances	0.430	0.444	0.452	0.461	0.470	0.480
0.106		Office expenses	0.111	0.124	0.124	0.124	0.124	0.124
0.268		Services	0.312	0.309	0.316	0.323	0.323	0.323
0.826	Supplies & Services Total		0.875	0.897	0.903	0.919	0.928	0.937
0.003	Transport	Mileage Allowance	0.005	0.005	0.005	0.005	0.005	0.005
0.000		Public Transport	0.002	0.002	0.002	0.002	0.002	0.002
0.003	Transport Total		0.007	0.007	0.007	0.007	0.007	0.007
0.000	Benefit & Transfer Payments	Contributions paid	0.001	0.001	0.001	0.001	0.001	0.001
0.002		Grants	0.002	0.002	0.002	0.002	0.002	0.002
0.003	Benefit & Transfer Payments Total		0.003	0.003	0.003	0.003	0.003	0.003
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.065	0.100	0.100	0.100	0.100	0.100
-	Reserve-Revenue Transfers Total		0.065	0.100	0.100	0.100	0.100	0.100
1.240	Net Service Expenditure		1.494	1.576	1.597	1.620	1.641	1.662
1.328	Gross Service Expenditure		1.494	1.576	1.597	1.620	1.641	1.662
(0.088)	Gross Service Income		-	-	-	-	-	-
1.240	Net Service Expenditure		1.494	1.576	1.597	1.620	1.641	1.662
0.135	Audit		0.181	0.192	0.196	0.199	0.202	0.206
0.860	Democratic & Elections		1.031	1.106	1.117	1.129	1.147	1.164
0.245	Legal		0.281	0.278	0.285	0.292	0.292	0.292
1.240	Net Service Expenditure		1.494	1.576	1.597	1.620	1.641	1.662

Actuals 2023/24	Portfolio	Leader	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
0.355	Employees	Salary	0.436	0.505	0.527	0.481	0.491	0.501
0.042		National Insurance	0.052	0.083	0.086	0.082	0.084	0.085
0.061		Pension	0.075	0.104	0.108	0.100	0.102	0.104
0.008		Hired Staff	-	-	-	-	-	-
0.038		Recruitment	-	-	-	-	-	-
0.002		Training	0.007	0.038	0.038	0.038	0.038	0.038
0.505	Employees Total		0.571	0.729	0.759	0.701	0.715	0.728
0.001	Buildings	Rents Payable	0.000	0.003	0.003	0.003	0.003	0.003
0.001		Repairs & Maintenance	-	-	-	-	-	-
0.001	Buildings Total		0.000	0.003	0.003	0.003	0.003	0.003
0.000	Supplies & Services	Catering	0.003	0.006	0.006	0.006	0.006	0.006
0.002		Communication and computing	0.001	0.001	0.001	0.001	0.001	0.001
0.020		Equipment, furniture & materials	-	0.000	0.000	0.000	0.000	0.000
0.044		Office expenses	0.039	0.078	0.073	0.074	0.075	0.076
0.002		Other staff costs	-	-	-	-	-	-
0.040		Services	(0.025)	0.077	0.022	0.017	0.017	0.017
0.109	Supplies & Services Total		0.018	0.162	0.101	0.097	0.098	0.099
0.000	Transport	Mileage Allowance	0.002	0.003	0.003	0.003	0.003	0.003
0.000		Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.000	Transport Total		0.003	0.004	0.004	0.004	0.004	0.004
0.002	Benefit & Transfer Payments	Other Misc Payments	0.001	0.003	0.003	0.003	0.003	0.003
0.002	Benefit & Transfer Payments Total		0.001	0.003	0.003	0.003	0.003	0.003
0.618	Net Service Expenditure		0.592	0.901	0.871	0.809	0.823	0.837
0.618	Gross Service Expenditure		0.592	0.901	0.871	0.809	0.823	0.837
-	Gross Service Income		-	-	-	-	-	-
0.618	Net Service Expenditure		0.592	0.901	0.871	0.809	0.823	0.837
0.601	Directors		0.575	0.883	0.854	0.792	0.806	0.820
0.017	Executive Support & Business Planning		0.017	0.018	0.017	0.017	0.017	0.017
0.618	Net Service Expenditure		0.592	0.901	0.871	0.809	0.823	0.837

Actuals 2023/24	Portfolio	Parks & Countryside, Waste & Street Scene	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
-	Income & Fees	Commuted sums	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)	(0.082)
(5.557)		Fees & charges	(6.538)	(9.529)	(9.878)	(10.029)	(10.183)	(10.319)
(0.305)		Government grants	(0.016)	(0.016)	(0.016)	(0.016)	(0.016)	(0.016)
(0.276)		Other grants and contributions	(0.293)	(0.175)	(0.121)	(0.121)	(0.121)	(0.121)
(0.033)		Rent	(0.032)	(0.032)	(0.032)	(0.032)	(0.032)	(0.032)
(0.249)		Sales	(0.202)	(0.211)	(0.306)	(0.359)	(0.359)	(0.359)
(6.420)	Income & Fees Total		(7.164)	(10.045)	(10.433)	(10.638)	(10.792)	(10.928)
4.783	Employees	Salary	5.387	6.093	6.170	6.217	6.341	6.467
0.426		National Insurance	0.475	0.745	0.757	0.765	0.783	0.802
0.793		Pension	0.905	1.046	1.059	1.067	1.088	1.109
1.127		Hired Staff	0.216	0.502	0.504	0.505	0.506	0.507
0.225		Other staff costs	0.287	0.160	0.160	0.160	0.160	0.160
0.026		Training	0.002	0.002	0.002	0.002	0.002	0.002
0.096		Uniform & laundry	0.034	0.035	0.035	0.035	0.035	0.035
7.477	Employees Total		7.307	8.583	8.686	8.750	8.915	9.082
0.200	Buildings	Energy Costs	0.157	0.167	0.167	0.167	0.167	0.167
-		Equipment, furniture & materials	-	0.020	0.020	0.020	0.020	0.020
0.002		Ground Maintenance Costs	0.002	0.002	0.002	0.002	0.002	0.002
0.002		Premises Cleaning	0.011	0.018	0.018	0.019	0.019	0.019
0.004		Rates	0.000	0.004	0.004	0.004	0.004	0.004
0.007		Rents	0.013	0.013	0.013	0.013	0.013	0.013
0.264		Rents Payable	0.514	0.559	0.571	0.583	0.583	0.583
0.296		Repairs & Maintenance	0.314	0.319	0.319	0.320	0.320	0.320
0.008		Water Services	0.008	0.008	0.008	0.008	0.008	0.008
0.783	Buildings Total		1.019	1.110	1.122	1.135	1.136	1.136
0.272	Supplies & Services	Communication and computing	0.102	0.093	0.099	0.099	0.099	0.099
0.006		Catering	-	-	-	-	-	-
0.853		Equipment, furniture & materials	0.499	0.514	0.520	0.536	0.525	0.514
0.004		Expenses	-	-	-	-	-	-
0.002		Insurance - service related	0.004	0.004	0.004	0.004	0.004	0.004
0.102		Office expenses	0.059	0.063	0.067	0.067	0.067	0.067
0.001		Other staff costs	-	-	-	-	-	-
0.026		Premises Cleaning	-	-	-	-	-	-
0.005		Repairs & Maintenance	-	-	-	-	-	-
(0.029)		Sales	(0.034)	(0.034)	(0.034)	(0.034)	(0.034)	(0.034)
0.957		Services	2.068	2.625	2.601	2.556	2.593	2.628
2.200	Supplies & Services Total		2.698	3.265	3.256	3.227	3.254	3.277
0.022	Transport	Contract Hire & operating leases	0.006	0.006	0.006	0.006	0.006	0.006
0.003		Mileage Allowance	0.002	0.002	0.002	0.002	0.002	0.002
1.277		Operating Costs	1.095	1.142	1.173	1.184	1.196	1.209
0.001		Other Transport Costs	-	-	-	-	-	-
0.010		Pool Car	0.003	0.003	0.003	0.003	0.003	0.003
0.001		Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.015		Vehicle Insurance	0.001	0.001	0.001	0.001	0.001	0.001
1.328	Transport Total		1.108	1.156	1.186	1.198	1.210	1.222
0.222	Benefit & Transfer Payments	Grants	0.476	0.476	0.471	0.471	0.471	0.471
0.222	Benefit & Transfer Payments Total		0.476	0.476	0.471	0.471	0.471	0.471
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	(0.030)	-	-	-	-	-
-	Reserve-Revenue Transfers Total		(0.030)	-	-	-	-	-
5.590	Net Service Expenditure		5.413	4.545	4.288	4.143	4.192	4.260
12.010	Gross Service Expenditure		12.577	14.589	14.722	14.782	14.984	15.188
(6.420)	Gross Service Income		(7.164)	(10.045)	(10.433)	(10.638)	(10.792)	(10.928)
5.590	Net Service Expenditure		5.413	4.545	4.288	4.143	4.192	4.260
(0.109)	CCTV		(0.116)	(0.117)	(0.117)	(0.117)	(0.117)	(0.117)
0.280	CCTV Shared Service		0.371	0.279	0.303	0.317	0.319	0.321
0.405	Countryside		0.542	0.665	0.592	0.538	0.527	0.534
0.693	Green Spaces		1.037	1.178	1.196	1.127	1.146	1.165
0.005	Head of Operations		0.001	0.001	0.001	0.001	0.001	0.001
0.037	Markets		0.037	0.143	0.136	0.134	0.132	0.134
(1.253)	Parking - Off Street		(1.229)	(1.131)	(1.401)	(1.379)	(1.375)	(1.365)
(0.030)	Parking - On Street		-	-	-	-	-	-
0.611	Parks and Open Spaces		0.609	0.591	0.567	0.577	0.587	0.597
1.045	Street Cleansing		1.036	1.254	1.275	1.198	1.217	1.237
3.638	Waste Management		2.811	1.337	1.387	1.393	1.394	1.387
5.590	Net Service Expenditure		5.413	4.545	4.288	4.143	4.192	4.260

Actuals 2023/24	Portfolio	Planning	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(0.066)	Income & Fees	Developer Contributions	(0.050)	(0.055)	(0.050)	(0.050)	(0.050)	(0.050)
(1.869)		Fees & charges	(2.238)	(2.339)	(2.354)	(2.254)	(2.254)	(2.254)
(0.156)		Government grants	(0.020)	(0.020)	(0.020)	(0.020)	(0.020)	(0.020)
(0.003)		Other grants and contributions	(0.225)	(0.241)	(0.245)	(0.249)	(0.253)	(0.257)
(0.004)		Sales	(0.002)	(0.002)	(0.002)	(0.002)	(0.002)	(0.002)
(2.098)	Income & Fees Total		(2.535)	(2.658)	(2.672)	(2.575)	(2.579)	(2.583)
1.605	Employees	Salary	2.097	2.307	2.304	2.289	2.335	2.382
0.161		National Insurance	0.215	0.298	0.299	0.300	0.307	0.314
0.277		Pension	0.363	0.399	0.399	0.396	0.404	0.412
0.072		Hired Staff	0.047	0.060	0.030	0.030	0.030	0.030
0.003		Other staff costs	0.002	0.003	0.002	0.002	0.002	0.002
0.002		Recruitment	-	-	-	-	-	-
(0.000)	Uniform & laundry	0.002	0.002	0.002	0.002	0.002	0.002	
2.120	Employees Total		2.726	3.068	3.035	3.018	3.080	3.142
0.001	Buildings	Rents Payable	0.003	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
0.005	Supplies & Services	Communication and computing	0.009	0.009	0.009	0.009	0.009	0.009
0.017		Equipment, furniture & materials	0.013	0.013	0.013	0.013	0.013	0.013
0.001		Expenses	-	-	-	-	-	-
0.004		Insurance - service related	0.003	0.003	0.003	0.003	0.003	0.003
0.111		Office expenses	0.103	0.133	0.120	0.120	0.120	0.120
0.437	Services	0.465	0.300	0.300	0.300	0.300	0.300	
0.575	Supplies & Services Total		0.594	0.459	0.446	0.446	0.446	0.446
0.002	Transport	Mileage Allowance	0.003	0.004	0.004	0.004	0.004	0.004
0.005		Pool Car	0.005	0.005	0.005	0.005	0.005	0.005
0.000		Public Transport	0.001	0.001	0.001	0.001	0.001	0.001
0.007	Transport Total		0.010	0.010	0.010	0.010	0.010	0.010
0.067	Benefit & Transfer Payments	Grants	0.059	0.056	0.061	0.061	0.062	0.062
0.554		Levies	0.564	0.629	0.629	0.629	0.629	0.629
0.621	Benefit & Transfer Payments Total		0.623	0.685	0.690	0.690	0.691	0.691
-	Reserve-Revenue Transfers	Reserve-Revenue Transfers	0.105	0.105	0.105	0.105	0.105	0.105
-	Reserve-Revenue Transfers Total		0.105	0.105	0.105	0.105	0.105	0.105
1.226	Net Service Expenditure		1.524	1.671	1.616	1.696	1.754	1.812
3.324	Gross Service Expenditure		4.059	4.328	4.288	4.272	4.334	4.396
(2.098)	Gross Service Income		(2.535)	(2.658)	(2.672)	(2.575)	(2.579)	(2.583)
1.226	Net Service Expenditure		1.524	1.671	1.616	1.696	1.754	1.812
0.123	Building Control		0.250	0.165	0.165	0.165	0.165	0.165
0.553	Corporate Finance		0.564	0.629	0.629	0.629	0.629	0.629
(0.061)	Democratic & Elections		(0.059)	(0.071)	(0.053)	(0.052)	(0.051)	(0.050)
0.163	Development Management		(0.124)	(0.059)	(0.193)	(0.157)	(0.121)	(0.084)
0.448	Planning Policy		0.893	1.006	1.068	1.112	1.132	1.152
1.226	Net Service Expenditure		1.524	1.671	1.616	1.696	1.754	1.812

Actuals 2023/24	Portfolio	Resident Services & Corporate Performance	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
£m			£m	£m	£m	£m	£m	£m
(1.609)	Income & Fees	Fees & charges	(2.108)	(2.196)	(2.210)	(2.201)	(2.201)	(2.206)
(27.421)		Government grants	(23.421)	(19.830)	(18.762)	(17.741)	(18.741)	(18.741)
(0.104)		Other grants and contributions	(0.003)	(0.037)	(0.038)	(0.038)	(0.039)	(0.040)
(0.001)		Sales	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)
(29.136)	Income & Fees Total		(25.544)	(22.076)	(21.023)	(19.993)	(20.994)	(21.000)
4.147	Employees	Salary	4.795	5.416	5.454	5.444	5.552	5.662
0.408		National Insurance	0.475	0.688	0.697	0.699	0.716	0.732
0.676		Pension	0.784	0.894	0.900	0.897	0.915	0.934
0.321		Employee Insurance	0.321	0.353	0.359	0.366	0.366	0.366
0.110		Hired Staff	-	-	-	-	-	-
0.041		Other staff costs	0.029	0.045	0.045	0.045	0.045	0.045
0.005		Training	0.004	0.007	0.007	0.007	0.007	0.007
0.001	Uniform & laundry	0.001	0.001	0.001	0.001	0.001	0.001	
5.708	Employees Total		6.410	7.403	7.462	7.459	7.602	7.747
0.078	Buildings	Premises Insurance	0.107	0.107	0.107	0.107	0.107	0.107
0.002		Rents Payable	-	-	-	-	-	-
0.000		Repairs & Maintenance	-	0.010	0.010	0.010	0.010	0.010
0.080	Buildings Total		0.107	0.117	0.117	0.117	0.117	0.117
0.011	Supplies & Services	Communication and computing	0.024	0.023	0.023	0.023	0.023	0.023
0.114		Equipment, furniture & materials	0.060	0.056	0.056	0.066	0.056	0.056
0.000		Expenses	-	0.004	0.004	0.004	0.004	0.004
0.007		Insurance - service related	0.028	0.028	0.029	0.029	0.029	0.029
0.156		Office expenses	0.128	0.195	0.145	0.125	0.125	0.125
-		Sales	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
0.191	Services	0.136	0.146	0.164	0.160	0.160	0.161	
0.479	Supplies & Services Total		0.375	0.452	0.421	0.407	0.397	0.398
0.009	Transport	Mileage Allowance	0.017	0.016	0.016	0.016	0.016	0.016
0.008		Operating Costs	0.008	0.005	0.005	0.005	0.005	0.005
0.011		Other Transport Costs	-	-	-	-	-	-
0.008		Pool Car	0.010	0.011	0.011	0.011	0.011	0.011
0.001		Public Transport	0.003	0.003	0.003	0.003	0.003	0.003
0.140	Vehicle Insurance	0.172	0.175	0.179	0.182	0.182	0.182	
0.176	Transport Total		0.209	0.210	0.214	0.218	0.218	0.218
26.053	Benefit & Transfer Payments	Benefits	23.775	20.632	19.682	18.682	19.682	19.682
0.283		Grants	0.150	0.180	0.154	0.157	0.161	0.165
1.333		Contributions paid	0.991	1.135	1.135	1.135	1.135	1.135
27.669	Benefit & Transfer Payments Total		24.916	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	0.007
-	Renewals Fund Contribution Total		0.007	0.007	0.007	0.007	0.007	0.007
(0.068)	Reserve-Revenue Transfers	Bad Debts Provision	0.147	0.147	0.147	0.147	0.147	0.147
-		Reserve-Revenue Transfers	(0.071)	(0.120)	(0.124)	(0.127)	(0.131)	(0.135)
(0.068)	Reserve-Revenue Transfers Total		0.076	0.027	0.023	0.020	0.016	0.012
4.910	Net Service Expenditure		6.556	8.087	8.192	8.208	8.340	8.480
34.046	Gross Service Expenditure		32.100	30.163	29.215	28.201	29.334	29.480
(29.136)	Gross Service Income		(25.544)	(22.076)	(21.023)	(19.993)	(20.994)	(21.000)
4.910	Net Service Expenditure		6.556	8.087	8.192	8.208	8.340	8.480
0.160	Communications & Information		0.164	0.247	0.252	0.257	0.263	0.268
(0.101)	Communities		0.000	0.000	0.000	0.000	0.000	0.000
0.172	Community Resilience		0.300	0.346	0.341	0.358	0.365	0.372
0.057	Corporate Health & Safety		0.063	0.066	0.068	0.069	0.070	0.072
0.609	Corporate Insurance		0.672	0.711	0.722	0.734	0.735	0.736
(0.195)	Council Tax Support		(0.114)	(0.001)	(0.001)	(0.001)	(0.001)	(0.001)
0.784	Customer Services		0.994	1.122	1.144	1.167	1.191	1.215
0.108	Directors		0.109	0.117	0.119	0.121	0.124	0.126
0.167	Document Centre		0.176	0.151	0.154	0.167	0.160	0.163
0.031	Emergency Planning		0.032	0.128	0.130	0.084	0.084	0.085
0.126	Environmental Health Admin		0.046	0.050	0.051	0.052	0.053	0.054
0.587	Environmental Health Services		0.758	0.899	0.890	0.907	0.925	0.938
1.365	Housing Benefits		2.174	2.542	2.635	2.697	2.738	2.781
0.915	Housing Needs		1.060	1.314	1.335	1.355	1.376	1.398
(0.177)	Licencing		(0.071)	(0.002)	0.005	(0.035)	(0.029)	(0.022)
0.000	Local Tax Collection		(0.231)	(0.231)	(0.231)	(0.231)	(0.231)	(0.231)
0.069	Procurement		0.088	0.204	0.208	0.155	0.158	0.161
0.024	Risks & Control		0.031	0.034	0.035	0.036	0.037	0.037
0.208	Strategic Insight & Delivery		0.303	0.388	0.333	0.314	0.321	0.327
4.910	Net Service Expenditure		6.556	8.087	8.192	8.208	8.340	8.480

3.0 CAPITAL

3.1 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 2025/26 Minimum Revenue Provision (MRP) is £3.184m.

Huntingdonshire District Council Table 30a

Capital Programme	Original Budget	Current Budget	Forecast	Budget	Medium Term Financial Strategy				
	2024/25 £m	2024/25 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m	
Gross Expenditure									
Chief Digital & Information Officer									
Hardware Replacement	0.100	0.100	0.066	0.126	0.126	0.126	0.126	0.126	
Hardware Replacement (Rephase)				0.034					
Telephony Replacement	0.008			0.008	0.008	0.008	0.008		
Telephony Replacement (Rephase)				0.008					
Extend Capacity in Shared Data Centre		0.006	0.003						
No2 Server & SQL Server 2012 Migration	0.010	0.020	0.010						
No2 Server & SQL Server 2012 Migration (Rephase)				0.010					
AV Equipment (Rephase)				0.000					
Datacentre Racks	0.040	0.329	0.271					0.100	
Datacentre Racks (Rephase)				0.062					
Windows 2012 Server Replacement	0.028	0.058	0.029						
Windows 2012 Server Replacement (Rephase)				0.029					
WiFi Access Points	0.050	0.050						0.050	
WiFi Access Points (Rephase)				0.049					
Mobile Device Refresh					0.082				
Network Switches					0.180				
Telephony/Contact Centre		0.008				0.200			
EastNet Replacement				0.200					
Monitor Replacements						0.025	0.025	0.025	
Cyber Security Technology						0.070			
Server 2016/2019 Migration				0.020				0.020	
Windows 10 End of Life				0.020					
Generator and Electrical Switchgear							0.050		
Democratic Services Software	0.014								
Public Switched Telephone Network	0.030	0.090	0.017						
Public Switched Telephone Network (Rephase)				0.073					
Replacement Income Management System	0.055	0.055	0.055						
Data Warehouse and GIS	0.005	0.016	0.011					0.175	
MFDs					0.050				
Cloud Backup					0.070				
UPS Replacement					0.076				
Server 2016 Migration				0.021					
Customer Services									
Voice Bots	0.011	0.034	0.034						
Democratic Services & Monitoring Officer									
Civic Suite Audio Visual Equipment		0.060	0.060	0.080					
Environmental Services									
Lone Worker Software		0.020							
Lone Worker Software (Rephase)				0.020					
Wheeled Bins	0.254	0.254	0.254	0.254	0.254	0.254	0.254	0.254	
Vehicle Fleet Replacement	1.896	2.915	2.812	2.262	0.305	1.606	0.929	1.015	
Vehicle Fleet Replacement (Rephase)	0.429			0.103					
Waste and Grounds Maintenance Tablet and Smartphones							0.030		
Food Waste Collection				1.802					
Chipper Fleet				0.035					
Trail Mower				0.045					
Environmental Improvement Team Vehicle				0.070					
Litter Bin Replacements				0.028					
CCTV Generator				0.135					
CCTV Upgrade				0.240					
Civil Parking Enforcement		0.378	1.030						
Fencing	0.013	0.013	0.013	0.013	0.013	0.013	0.013	0.013	
Remote Control Flail Mower			0.060						
Changing Places		0.100	0.046						
Riverside Park Toilets			0.201						
Water Safety Signs				0.020					
Disabled Facilities Grants	1.600	1.600	1.550	1.600	1.600	1.600	1.600	1.600	
Disabled Facilities Grants (Rephase)	0.138			0.050					
Mobile Devices	0.010	0.010	0.007			0.011			

Capital Programme	Original Budget	Current Budget	Forecast	Budget	Medium Term Financial Strategy			
	2024/25	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	£m	£m	£m	£m	£m	£m	£m	£m
Finance								
Company Investment		0.100	0.100					
Company Investment (Rephase)	0.100							
VAT Partial Exemption	0.050	0.071	0.071	0.050	0.050	0.050	0.050	0.050
Capita Upgrade and 3DSecure2 SCA and payment portal Upgrade		0.011	0.011					
T1 Fixed Asset Module and Invoice Scanning	0.023	0.023	0.023					
Housing & Regeneration			0.000					
Future High Streets - St Neots	1.640	11.536	11.515					
Future High Streets - St Neots (Rephase)	8.316			0.021				
Market Towns Programme		0.603	0.602	0.000				
Market Towns Programme - Future Schemes	0.200	1.091	1.088	0.000				
Wayfinding and Information	0.140	0.146	0.159	0.000				
RPF Grants to Business			0.076	0.000				
UK Shared Prosperity Fund Projects	0.201	0.256	0.254	0.000				
UK Shared Prosperity Fund Projects (Rephase)	(0.137)							
Rural England Prosperity Fund	0.479	0.955	0.949	0.000				
Rural England Prosperity Fund (Rephase)	0.240							
Ramsey Public Realm	0.300							
Ramsey Food Hall		1.722	1.719	0.000				
Ramsey Food Hall (Rephase)	1.079							
St Neots Masterplan Phase 1		0.235	0.176	0.000				
St Neots Masterplan Phase 1 (Rephase)	0.060			0.059				
Moores Walk Improvement		0.020	0.020					
Moores Walk Improvement (Rephase)	0.017							
Housing Fund	1.736	0.651	0.651					
Leisure and Health								
One Leisure Improvements	0.300	0.361	0.417	0.300	0.300	0.300	0.300	0.300
One Leisure Ramsey 3G Car Park		0.063	0.042					
One Leisure Ramsey 3G Car Park (Rephase)				0.021				
OL St Neots and St Ives Fitness Equipment and Refresh	0.513	0.513	0.513	0.025	0.025	0.025	0.025	0.025
OL Ramsey Solar PV Panels	0.120	0.120	0.120					
One Leisure Refurbishment and Refresh				1.040				
Play Equipment	0.030	0.030	0.030	0.030	0.030	0.030	0.030	0.030
St Ives Park (Rephase)		0.080	0.080					
Hinchingbrooke Country Park (Rephase)	2.676	2.581	0.420	2.161				
St Neots Riverside Park Path/Cycle Imps (Rephase)		0.414	0.414					
Godmanchester Recreation Ground Works Grant	0.030	0.030	0.030					
Planning								
Conservation Area Appraisal Programme			0.004					
Community Infrastructure Levy External Projects	3.228	3.228	3.569	2.706	2.706	0.000	0.000	0.000
Property & Facilities								
Upgrade works at Fareham			0.070					
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				
Upgrade/Replacement of Public Toilets		0.010	0.010					
Huntingdon Bus Station - CCTV and Drainage	0.017	0.017	0.017					
Salix Projects	0.024	0.024	0.137					
Solar Panel and Triple Glazing			0.036	0.000				
Eastfield House Refresh				0.102				
Pathfinder House Refresh			0.000	0.295				
Total Gross Expenditure	26.073	31.900	30.745	14.527	5.875	4.318	3.440	3.783

Capital Programme	Funder	Original Budget	Current Budget	Forecast	Medium Term Financial Strategy				
		2024/25	2024/25	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
		£m	£m	£m	£m	£m	£m	£m	£m
Financing									
Grants and Contributions									
DFGs	Cambs CC	(1.400)	(1.400)	(1.571)	(1.400)	(1.400)	(1.400)	(1.400)	(1.400)
DFGs	Cambs CC	(0.138)							
Wheeled bins	Developer	(0.101)	(0.101)	(0.087)	(0.101)	(0.101)	(0.101)	(0.101)	(0.101)
Market Town Funding - Future Schemes	CPCA	(0.200)	(1.091)	(1.088)	(0.021)	0.000	0.000	0.000	0.000
Future High Streets	CPCA/CIL/NH/MHCLG		(4.582)	(11.515)					
Future High Streets	CPCA/CIL/NH/MHCLG	(3.100)	(4.830)						
Future High Streets	CPCA/CIL/NH/MHCLG	(4.830)	(2.026)						
Future High Streets	CPCA/CIL/NH/MHCLG	(2.026)	(0.098)						
St Neots Riverside Park Path/Cycle Imps (Rephase)	CIL		(0.414)	(0.414)					
St Ives Park	CIL		(0.080)	(0.080)					
Hinchingsbrooke Country Park	CIL	(1.500)			(1.500)				
UK Shared Prosperity Fund	CPCA	(0.201)	(0.256)	(0.254)					
UK Shared Prosperity Fund	CPCA	0.137							
Rural England Prosperity Fund	CPCA	(0.479)	(0.955)	(0.949)					
Rural England Prosperity Fund (Rephase)	CPCA	(0.240)							
Ramsey Public Realm		(0.300)	(1.722)	(1.719)					
Ramsey Food Hall Rephase	CPCA	(1.079)							
St Neots Masterplan Phase 1	CPCA		(0.235)	(0.176)	(0.059)				
St Neots Masterplan Phase 2 (Rephase)	CPCA	(0.060)							
Wayfinding	CPCA	(0.140)	(0.146)	(0.159)					
Smarter Towns	CPCA								
Moores Walk		(0.017)	(0.020)	(0.020)					
Housing Fund	MHCLG	(1.736)	(0.651)	(0.651)					
Market Towns			(0.603)	(0.602)					
Changing Places	CPCA		(0.100)	(0.046)					
St Neots Riverside Toilets				(0.201)					
Solar Canopy and Glazing				(0.036)					
CPE Highways Lining				(0.100)					
Food Waste Collection	DEFRA				(1.802)				
One Leisure Refurbishment and Refresh	CIL				(0.420)				
Total Grants and Contributions		(17.410)	(20.810)	(19.668)	(5.303)	(1.501)	(1.501)	(1.501)	(1.501)
Use of Capital Reserves									
Community Infrastructure Levy Reserve	CIL	(3.228)	(3.228)			(2.706)	0.000	(0.030)	
Total Capital Reserves		(3.228)	(3.228)	0.000	0.000	(2.706)	0.000	(0.030)	0.000
Capital Receipts									
Loan Repayments ^(a)									
Housing Clawback Receipts	PPF	(0.300)	(0.300)	(0.300)	(0.100)	(0.050)	(0.050)	(0.025)	
Commercial Investment Strategy									
Total Capital Receipts		(0.300)	(0.300)	(0.300)	(0.100)	(0.050)	(0.050)	(0.025)	0.000
Net to be funded by borrowing		5.135	7.562	10.777	9.124	1.618	2.767	1.884	2.282

^(a) In 2028/29 a capital receipt of £1.984m will be received as a result of the Urban & Civic loan repayment. A decision on how this receipt will be applied has not yet been made and so this has not been included in the programme.

4.0 TREASURY MANAGEMENT

4.1 The following gives a high-level commentary on the Treasury Management activity that the Council is expecting to undertake during 2025/26.

Short Term Borrowing

During 2024/25 the Council is unlikely to undertake short-term borrowing, as indicated by the liability benchmark the council will be a net investor. However, for 2025/26, a small budget of £5,000 has been maintained in case there is a very short-term requirement to borrow because of operational cash flows.

Long Term Borrowing

Treasury management practice permits the Council to borrow for the long-term up to the capital financing requirement balance, which is made up of previous capital expenditure. At the end of 2025/26, it is forecast that the total balances in respect of long-term borrowing will be £34.255m. The estimated cost of long-term borrowing in 2025/26 is £0.972m.

4.1.1 During 2024/25 no long-term borrowing has been anticipated for any Commercial Investment/Development Strategy, due to the Government prohibiting any borrowing from PWLB for commercial gain. Given the high costs of borrowing currently, the MTFs does not contain any plans for investment or redevelopment schemes.

5.0 Capital Financing Requirement (CFR)

5.1 **Table 31** gives a summary of how, over the period of the MTFs, the Council's capital commitments and plans impact on its underlying need to borrow.

Huntingdonshire District Council							Table 31
Capital Financing Requirement	Actual	Forecast	Budget	Medium Term Financial Strategy			
	2023/24 £m	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
Opening Capital Financing Requirement	72.260	72.340	76.724	79.958	77.791	76.694	74.567
Capital Investment							
Property, Plant and Equipment	2.421	5.677	9.751	1.499	2.648	1.840	2.183
Investment Properties	1.833	0.963	0.300				
Intangible Assets	0.081	1.312	0.040	0.070	0.070	0.000	0.000
Revenue Expenditure Funded From Capital Under Statute	8.477	22.179	4.436	4.306	1.600	1.600	1.600
Infrastructure Assets	0.000	0.020					
Community Assets	0.000	0.494					
Loans	0.000	0.100					
Assets Under Construction	0.595	0.000					
Additional Requirement	13.407	30.745	14.527	5.875	4.318	3.440	3.783
Sources of Finance							
Capital Receipts	(0.136)	(0.300)	(0.100)	(0.050)	(0.050)	(0.025)	0.000
Capital Grants and Contributions	(1.817)	(19.668)	(5.303)	(1.501)	(1.501)	(1.501)	(1.501)
Community Infrastructure Levy	(2.365)	(3.569)	(2.706)	(2.706)			
Use of Capital Grants Unapplied	(4.543)						
Direct Revenue Financing	(1.808)						
Minimum Revenue Provision	(2.658)	(2.824)	(3.184)	(3.785)	(3.864)	(4.041)	(4.165)
	(13.327)	(26.361)	(11.293)	(8.042)	(5.415)	(5.567)	(5.666)
Closing Capital Financing Requirement	72.340	76.724	79.958	77.791	76.694	74.567	72.684
Increase/(Decrease) in Underlying Need to Borrow	0.080	4.384	3.234	(2.167)	(1.097)	(2.127)	(1.883)

6.0 Formal 2025/26 Council Tax Resolutions

6.1 The formal 2025/26 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 19 December 2024 (and subsequent publication as a key decision).

The tax base (T) which is the amount anticipated from a District Council Tax of £1 is **£66,638.00**

- b) That the following amounts calculated by the Council for 2025/26 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
Gross revenue expenditure including benefits, Town/Parish Precepts | £94,379,079 |
| (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
Revenue income including reimbursement of benefits, specific and general grants, use of reserves and any transfers from the collection fund. | £73,295,187 |
| (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
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. | £ 21,083,892 |
| (iv) | the Council Tax requirement for 2025/26 divided by the tax base (T) in accordance with Section 31B (1) of the Act
District plus average Town/Parish Council Tax (item (iii) divided by District tax base) | £316.39 |
| (v) | the aggregate of all “Special Items” referred to in Section 34(1) of the Act.
The total value of Parish/Town precepts included in (i) and (iii) above. | £10,031,601 |
| (vi) | the Basic Amount of Council Tax for 2025/26 being item (iii) less item (v) divided by the tax base (T) in accordance with Section 34 (2) of the Act.
The District Council’s Band D Tax for 2025/26 | £165.86 |

- (vii) the basic amounts of Council Tax for 2025/26 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 2025/26 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 2025/26 for each of the categories of dwelling shown. ***This is the total Council Tax to be collected, incorporating the requirements of all of 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 2025/26 is not excessive.
The basic amount at b(vi) above is not excessive as defined by the Government.

6.2 Tax Base 2025/26

Based on the information contained within this report, it is recommended that pursuant to the Revenues and Benefits Manager's report and in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 2012, the amounts calculated by the Huntingdonshire District Council as their (net) tax base for the whole District for the year 2025/26 be £66,638.00 and shall be as listed below for each Town or Parish of the District:

Abbots Ripton	141.8	Holme	250.0
Abbotsley	269.6	Holywell-cum-Needingworth	1,101.6
Alconbury	549.5	Houghton & Wyton	843.8
Alconbury Weston	300.1	Huntingdon	7,726.5
Alwalton	120.0	Kimbolton	617.8
Barham & Woolley	29.4	Kings Ripton	81.5
Bluntisham	782.6	Leighton Bromswold	79.4
Brampton	2,537.6	Little Paxton	1,738.5
Brington & Molesworth	191.2	Morborne	12.2
Broughton	104.3	Offord Cluny & Offord D'Arcy	538.8
Buckden	1,339.8	Old Weston	106.5
Buckworth	55.4	Oldhurst	103.7
Bury	784.9	Perry	256.8
Bythorn & Keyston	156.9	Pidley-cum-Fenton	204.7
Catworth	162.4	Ramsey	3,247.8
Chesterton	69.0	Sawtry	2,092.6
Colne	394.7	Sibson-cum-Stibbington	234.2
Conington	74.9	Somersham	1,425.4
Covington	48.0	Southoe & Midloe	158.9
Denton & Caldecote	29.3	Spaldwick	260.8
Earith	604.0	St.Ives	6,070.8
Easton	82.5	St.Neots	11,694.4
Ellington	237.6	Stilton	822.3
Elton	298.3	Stow Longa	73.6
Farcet	544.0	The Stukeleys	1,448.4
Fenstanton	1,336.9	Tilbrook	129.0
Folksworth & Washingley	355.7	Toseland	35.9
Glatton	136.9	Upton and Coppingford	91.3
Godmanchester	3,161.1	Upwood and the Raveleys	460.0
Grafham	235.9	Warboys	1,592.8
Great & Little Gidding	126.4	Waresley-cum-Tetworth	149.3
Great Gransden	494.9	Water Newton	41.2
Great Paxton	367.4	Winwick	54.0
Great Staughton	335.6	Wistow	231.2
Haddon	23.7	Woodhurst	155.3
Hail Weston	245.4	Woodwalton	82.5
Hamerton & Steeple Gidding	53.4	Wyton-on-the-Hill	454.9
Hemingford Abbots	340.7	Yaxley	2,945.9
Hemingford Grey	1,298.3	Yelling	150.3
Hilton	453.3		
		TOTAL	66,638.0

6.3 2025/26 Council Tax by Property Band for each Precepting Authority and the Billing Authority (subject to final confirmation)

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Cambridgeshire County Council	1,133.76	1,322.72	1,511.68	1,700.64	2,078.56	2,456.48	2,834.40	3,401.28
Cambridgeshire Office of the Police & Crime Commissioner	199.62	232.89	266.16	299.43	365.97	432.51	499.05	598.86
Huntingdonshire District Council	110.57	129.00	147.43	165.86	202.72	239.58	276.43	331.72
Cambridgeshire Fire Authority	58.14	67.83	77.52	87.21	106.59	125.97	145.35	174.42
Mayoral Precept	24.00	28.00	32.00	36.00	44.00	52.00	60.00	72.00
PARISH COUNCILS :-								
Abbotsley	76.03	88.71	101.38	114.05	139.39	164.74	190.08	228.10
Abbots Ripton	62.95	73.45	83.94	94.43	115.41	136.40	157.38	188.86
Alconbury	52.65	61.43	70.20	78.98	96.53	114.08	131.63	157.96
Alconbury Weston	40.22	46.92	53.63	60.33	73.74	87.14	100.55	120.66
Alwalton	38.89	45.37	51.85	58.33	71.29	84.25	97.22	116.66
Barham & Woolley	27.21	31.75	36.28	40.82	49.89	58.96	68.03	81.64
Bluntisham	90.79	105.93	121.06	136.19	166.45	196.72	226.98	272.38
Brampton	85.19	99.38	113.58	127.78	156.18	184.57	212.97	255.56
Brington & Molesworth	44.45	51.86	59.27	66.68	81.50	96.32	111.13	133.36
Broughton	44.29	51.68	59.06	66.44	81.20	95.97	110.73	132.88
Buckden	93.33	108.88	124.44	139.99	171.10	202.21	233.32	279.98
Buckworth	52.18	60.88	69.57	78.27	95.66	113.06	130.45	156.54
Bury	118.91	138.73	158.55	178.37	218.01	257.65	297.28	356.74
Bythorn & Keyston	53.99	62.99	71.99	80.99	98.99	116.99	134.98	161.98
Catworth	67.96	79.29	90.61	101.94	124.59	147.25	169.90	203.88
Chesterton	4.83	5.64	6.44	7.25	8.86	10.47	12.08	14.50
Colne	42.23	49.26	56.30	63.34	77.42	91.49	105.57	126.68
Conington	44.51	51.92	59.34	66.76	81.60	96.43	111.27	133.52
Covington	20.83	24.31	27.78	31.25	38.19	45.14	52.08	62.50
Denton & Caldecote	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Earith	79.47	92.72	105.96	119.21	145.70	172.19	198.68	238.42
Easton	40.41	47.14	53.88	60.61	74.08	87.55	101.02	121.22
Ellington	27.59	32.19	36.79	41.39	50.59	59.79	68.98	82.78
Elton	37.99	44.33	50.66	56.99	69.65	82.32	94.98	113.98
Farcet	63.73	74.35	84.97	95.59	116.83	138.07	159.32	191.18
Fenstanton	102.19	119.23	136.26	153.29	187.35	221.42	255.48	306.58
Folksworth & Washingley	81.67	95.28	108.89	122.50	149.72	176.94	204.17	245.00
Glatton	24.35	28.40	32.46	36.52	44.64	52.75	60.87	73.04
Godmanchester	84.17	98.20	112.23	126.26	154.32	182.38	210.43	252.52
Grafham	48.04	56.05	64.05	72.06	88.07	104.09	120.10	144.12
Great & Little Gidding	62.43	72.84	83.24	93.65	114.46	135.27	156.08	187.30
Great Gransden	57.93	67.58	77.24	86.89	106.20	125.51	144.82	173.78
Great Paxton	72.58	84.68	96.77	108.87	133.06	157.26	181.45	217.74
Great Staughton	45.69	53.30	60.92	68.53	83.76	98.99	114.22	137.06
Haddon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Hail Weston	87.19	101.72	116.25	130.78	159.84	188.90	217.97	261.56
Hamerton & Steeple Gidding	12.49	14.57	16.65	18.73	22.89	27.05	31.22	37.46
Hemingford Abbots	67.71	79.00	90.28	101.57	124.14	146.71	169.28	203.14
Hemingford Grey	71.89	83.87	95.85	107.83	131.79	155.75	179.72	215.66
Hilton	58.57	68.34	78.10	87.86	107.38	126.91	146.43	175.72

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Holme	40.67	47.44	54.22	61.00	74.56	88.11	101.67	122.00
Holywell-cum-Needingworth	85.45	99.70	113.94	128.18	156.66	185.15	213.63	256.36
Houghton & Wyton	89.28	104.16	119.04	133.92	163.68	193.44	223.20	267.84
Huntingdon	182.67	213.11	243.56	274.00	334.89	395.78	456.67	548.00
Kimbolton & Stonely	80.93	94.42	107.91	121.40	148.38	175.36	202.33	242.80
Kings Ripton	67.49	78.73	89.98	101.23	123.73	146.22	168.72	202.46
Leighton Bromswold	100.75	117.55	134.34	151.13	184.71	218.30	251.88	302.26
Little Paxton	82.05	95.73	109.40	123.08	150.43	177.78	205.13	246.16
Morborne	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Offord Cluny & Offord D'Arcy	75.59	88.19	100.79	113.39	138.59	163.79	188.98	226.78
Old Hurst	48.54	56.63	64.72	72.81	88.99	105.17	121.35	145.62
Old Weston	40.06	46.74	53.41	60.09	73.44	86.80	100.15	120.18
Perry	59.17	69.03	78.89	88.75	108.47	128.19	147.92	177.50
Pidley-cum-Fenton	45.59	53.19	60.79	68.39	83.59	98.79	113.98	136.78
Ramsey	76.57	89.33	102.09	114.85	140.37	165.89	191.42	229.70
St. Ives	124.04	144.71	165.39	186.06	227.41	268.75	310.10	372.12
St. Neots	119.05	138.90	158.74	178.58	218.26	257.95	297.63	357.16
Sawtry	59.27	69.14	79.02	88.90	108.66	128.41	148.17	177.80
Sibson-cum-Stibbington	31.31	36.53	41.75	46.97	57.41	67.85	78.28	93.94
Somersham	126.79	147.92	169.05	190.18	232.44	274.70	316.97	380.36
Southoe & Midloe	67.91	79.22	90.54	101.86	124.50	147.13	169.77	203.72
Spaldwick	29.83	34.81	39.78	44.75	54.69	64.64	74.58	89.50
Stilton	99.88	116.53	133.17	149.82	183.11	216.41	249.70	299.64
Stow Longa	41.89	48.88	55.86	62.84	76.80	90.77	104.73	125.68
The Stukeleys	29.51	34.43	39.35	44.27	54.11	63.95	73.78	88.54
Tilbrook	56.85	66.32	75.80	85.27	104.22	123.17	142.12	170.54
Toseland	23.40	27.30	31.20	35.10	42.90	50.70	58.50	70.20
Upton & Coppingford	78.51	91.60	104.68	117.77	143.94	170.11	196.28	235.54
Upwood & the Raveleys	48.55	56.65	64.74	72.83	89.01	105.20	121.38	145.66
Warboys	98.38	114.78	131.17	147.57	180.36	213.16	245.95	295.14
Waresley-cum-Tetworth	29.47	34.39	39.30	44.21	54.03	63.86	73.68	88.42
Water Newton	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Winwick	7.84	9.15	10.45	11.76	14.37	16.99	19.60	23.52
Wistow	49.02	57.19	65.36	73.53	89.87	106.21	122.55	147.06
Woodhurst	28.97	33.80	38.63	43.46	53.12	62.78	72.43	86.92
Woodwalton	92.12	107.47	122.83	138.18	168.89	199.59	230.30	276.36
Wyton-On-The-Hill	32.97	38.47	43.96	49.46	60.45	71.44	82.43	98.92
Yaxley	98.33	114.72	131.11	147.50	180.28	213.06	245.83	295.00
Yelling	26.61	31.05	35.48	39.92	48.79	57.66	66.53	79.84

6.4 Total 2025/26 Council Tax by Property Band for each Precepting Authority and the Billing Authority (subject to final confirmation)

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Abbotsley	1,602.12	1,869.15	2,136.17	2,403.19	2,937.23	3,471.28	4,005.31	4,806.38
Abbots Ripton	1,589.04	1,853.89	2,118.73	2,383.57	2,913.25	3,442.94	3,972.61	4,767.14
Alconbury	1,578.74	1,841.87	2,104.99	2,368.12	2,894.37	3,420.62	3,946.86	4,736.24
Alconbury Weston	1,566.31	1,827.36	2,088.42	2,349.47	2,871.58	3,393.68	3,915.78	4,698.94
Alwalton	1,564.98	1,825.81	2,086.64	2,347.47	2,869.13	3,390.79	3,912.45	4,694.94
Barham & Woolley	1,553.30	1,812.19	2,071.07	2,329.96	2,847.73	3,365.50	3,883.26	4,659.92
Bluntisham	1,616.88	1,886.37	2,155.85	2,425.33	2,964.29	3,503.26	4,042.21	4,850.66
Brampton	1,611.28	1,879.82	2,148.37	2,416.92	2,954.02	3,491.11	4,028.20	4,833.84
Broughton & Molesworth	1,570.54	1,832.30	2,094.06	2,355.82	2,879.34	3,402.86	3,926.36	4,711.64
Broughton	1,570.38	1,832.12	2,093.85	2,355.58	2,879.04	3,402.51	3,925.96	4,711.16
Buckden	1,619.42	1,889.32	2,159.23	2,429.13	2,968.94	3,508.75	4,048.55	4,858.26
Buckworth	1,578.27	1,841.32	2,104.36	2,367.41	2,893.50	3,419.60	3,945.68	4,734.82
Bury	1,645.00	1,919.17	2,193.34	2,467.51	3,015.85	3,564.19	4,112.51	4,935.02
Bythorn & Keyston	1,580.08	1,843.43	2,106.78	2,370.13	2,896.83	3,423.53	3,950.21	4,740.26
Catworth	1,594.05	1,859.73	2,125.40	2,391.08	2,922.43	3,453.79	3,985.13	4,782.16
Chesterton	1,530.92	1,786.08	2,041.23	2,296.39	2,806.70	3,317.01	3,827.31	4,592.78
Colne	1,568.32	1,829.70	2,091.09	2,352.48	2,875.26	3,398.03	3,920.80	4,704.96
Conington	1,570.60	1,832.36	2,094.13	2,355.90	2,879.44	3,402.97	3,926.50	4,711.80
Covington	1,546.92	1,804.75	2,062.57	2,320.39	2,836.03	3,351.68	3,867.31	4,640.78
Denton & Caldecote	1,526.09	1,780.44	2,034.79	2,289.14	2,797.84	3,306.54	3,815.23	4,578.28
Earith	1,605.56	1,873.16	2,140.75	2,408.35	2,943.54	3,478.73	4,013.91	4,816.70
Easton	1,566.50	1,827.58	2,088.67	2,349.75	2,871.92	3,394.09	3,916.25	4,699.50
Ellington	1,553.68	1,812.63	2,071.58	2,330.53	2,848.43	3,366.33	3,884.21	4,661.06
Elton	1,564.08	1,824.77	2,085.45	2,346.13	2,867.49	3,388.86	3,910.21	4,692.26
Farcet	1,589.82	1,854.79	2,119.76	2,384.73	2,914.67	3,444.61	3,974.55	4,769.46
Fenstanton	1,628.28	1,899.67	2,171.05	2,442.43	2,985.19	3,527.96	4,070.71	4,884.86
Folksworth & Washingley	1,607.76	1,875.72	2,143.68	2,411.64	2,947.56	3,483.48	4,019.40	4,823.28
Glatton	1,550.44	1,808.84	2,067.25	2,325.66	2,842.48	3,359.29	3,876.10	4,651.32
Godmanchester	1,610.26	1,878.64	2,147.02	2,415.40	2,952.16	3,488.92	4,025.66	4,830.80
Grafham	1,574.13	1,836.49	2,098.84	2,361.20	2,885.91	3,410.63	3,935.33	4,722.40
Great & Little Gidding	1,588.52	1,853.28	2,118.03	2,382.79	2,912.30	3,441.81	3,971.31	4,765.58
Great Gransden	1,584.02	1,848.02	2,112.03	2,376.03	2,904.04	3,432.05	3,960.05	4,752.06
Great Paxton	1,598.67	1,865.12	2,131.56	2,398.01	2,930.90	3,463.80	3,996.68	4,796.02
Great Staughton	1,571.78	1,833.74	2,095.71	2,357.67	2,881.60	3,405.53	3,929.45	4,715.34
Haddon	1,526.09	1,780.44	2,034.79	2,289.14	2,797.84	3,306.54	3,815.23	4,578.28
Hail Weston	1,613.28	1,882.16	2,151.04	2,419.92	2,957.68	3,495.44	4,033.20	4,839.84
Hamerton & Steeple Gidding	1,538.58	1,795.01	2,051.44	2,307.87	2,820.73	3,333.59	3,846.45	4,615.74
Hemingford Abbots	1,593.80	1,859.44	2,125.07	2,390.71	2,921.98	3,453.25	3,984.51	4,781.42
Hemingford Grey	1,597.98	1,864.31	2,130.64	2,396.97	2,929.63	3,462.29	3,994.95	4,793.94
Hilton	1,584.66	1,848.78	2,112.89	2,377.00	2,905.22	3,433.45	3,961.66	4,754.00
Holme	1,566.76	1,827.88	2,089.01	2,350.14	2,872.40	3,394.65	3,916.90	4,700.28
Holywell-cum-Needingworth	1,611.54	1,880.14	2,148.73	2,417.32	2,954.50	3,491.69	4,028.86	4,834.64
Houghton & Wyton	1,615.37	1,884.60	2,153.83	2,423.06	2,961.52	3,499.98	4,038.43	4,846.12
Huntingdon	1,708.76	1,993.55	2,278.35	2,563.14	3,132.73	3,702.32	4,271.90	5,126.28
Kimbolton & Stonely	1,607.02	1,874.86	2,142.70	2,410.54	2,946.22	3,481.90	4,017.56	4,821.08
Kings Ripton	1,593.58	1,859.17	2,124.77	2,390.37	2,921.57	3,452.76	3,983.95	4,780.74
Leighton Bromswold	1,626.84	1,897.99	2,169.13	2,440.27	2,982.55	3,524.84	4,067.11	4,880.54
Little Paxton	1,608.14	1,876.17	2,144.19	2,412.22	2,948.27	3,484.32	4,020.36	4,824.44
Morborne	1,526.09	1,780.44	2,034.79	2,289.14	2,797.84	3,306.54	3,815.23	4,578.28
Offord Cluny & Offord D'Arcy	1,601.68	1,868.63	2,135.58	2,402.53	2,936.43	3,470.33	4,004.21	4,805.06
Old Hurst	1,574.63	1,837.07	2,099.51	2,361.95	2,886.83	3,411.71	3,936.58	4,723.90
Old Weston	1,566.15	1,827.18	2,088.20	2,349.23	2,871.28	3,393.34	3,915.38	4,698.46
Perry	1,585.26	1,849.47	2,113.68	2,377.89	2,906.31	3,434.73	3,963.15	4,755.78
Pidley-cum-Fenton	1,571.68	1,833.63	2,095.58	2,357.53	2,881.43	3,405.33	3,929.21	4,715.06

	BAND A £	BAND B £	BAND C £	BAND D £	BAND E £	BAND F £	BAND G £	BAND H £
Ramsey	1,602.66	1,869.77	2,136.88	2,403.99	2,938.21	3,472.43	4,006.65	4,807.98
St.Ives	1,650.13	1,925.15	2,200.18	2,475.20	3,025.25	3,575.29	4,125.33	4,950.40
St.Neots	1,645.14	1,919.34	2,193.53	2,467.72	3,016.10	3,564.49	4,112.86	4,935.44
Sawtry	1,585.36	1,849.58	2,113.81	2,378.04	2,906.50	3,434.95	3,963.40	4,756.08
Sibson-cum-Stibbington	1,557.40	1,816.97	2,076.54	2,336.11	2,855.25	3,374.39	3,893.51	4,672.22
Somersham	1,652.88	1,928.36	2,203.84	2,479.32	3,030.28	3,581.24	4,132.20	4,958.64
Southoe & Midloe	1,594.00	1,859.66	2,125.33	2,391.00	2,922.34	3,453.67	3,985.00	4,782.00
Spaldwick	1,555.92	1,815.25	2,074.57	2,333.89	2,852.53	3,371.18	3,889.81	4,667.78
Stilton	1,625.97	1,896.97	2,167.96	2,438.96	2,980.95	3,522.95	4,064.93	4,877.92
Stow Longa	1,567.98	1,829.32	2,090.65	2,351.98	2,874.64	3,397.31	3,919.96	4,703.96
The Stukeleys	1,555.60	1,814.87	2,074.14	2,333.41	2,851.95	3,370.49	3,889.01	4,666.82
Tilbrook	1,582.94	1,846.76	2,110.59	2,374.41	2,902.06	3,429.71	3,957.35	4,748.82
Toseland	1,549.49	1,807.74	2,065.99	2,324.24	2,840.74	3,357.24	3,873.73	4,648.48
Upton & Coppingford	1,604.60	1,872.04	2,139.47	2,406.91	2,941.78	3,476.65	4,011.51	4,813.82
Upwood & the Raveleys	1,574.64	1,837.09	2,099.53	2,361.97	2,886.85	3,411.74	3,936.61	4,723.94
Warboys	1,624.47	1,895.22	2,165.96	2,436.71	2,978.20	3,519.70	4,061.18	4,873.42
Waresley-cum-Tetworth	1,555.56	1,814.83	2,074.09	2,333.35	2,851.87	3,370.40	3,888.91	4,666.70
Water Newton	1,526.09	1,780.44	2,034.79	2,289.14	2,797.84	3,306.54	3,815.23	4,578.28
Winwick	1,533.93	1,789.59	2,045.24	2,300.90	2,812.21	3,323.53	3,834.83	4,601.80
Wistow	1,575.11	1,837.63	2,100.15	2,362.67	2,887.71	3,412.75	3,937.78	4,725.34
Woodhurst	1,555.06	1,814.24	2,073.42	2,332.60	2,850.96	3,369.32	3,887.66	4,665.20
Woodwalton	1,618.21	1,887.91	2,157.62	2,427.32	2,966.73	3,506.13	4,045.53	4,854.64
Wyton-On-The-Hill	1,559.06	1,818.91	2,078.75	2,338.60	2,858.29	3,377.98	3,897.66	4,677.20
Yaxley	1,624.42	1,895.16	2,165.90	2,436.64	2,978.12	3,519.60	4,061.06	4,873.28
Yelling	1,552.70	1,811.49	2,070.27	2,329.06	2,846.63	3,364.20	3,881.76	4,658.12

7. Fees and Charges

7.1 The Fees and Charges that will be applicable from April 2025 to March 2026 have been included in **Annex B**. These fees and charges are correct at the time of reporting but there may be changes throughout the year that will be agreed by the Executive Councillor and the S151 Officer.

8.0 Robustness of the 2025/26 Budget and Medium-Term Financial Strategy

8.1 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 2025/26 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).

8.2 Robustness and Budget Setting

8.2.1 At the time of writing, the 2024/25 outturn for the Council is reporting a favourable variance of £1.101m compared to budget in respect of service expenditure. This is due to a variety of factors including, increased interest receipts and additional income from waste streams, offset by costs associated with customer transformation and the creation of the Community Wealth and Health Fund.

8.2.2 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).

8.2.3 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 2025/26 to protect frontline services.

8.3 Challenges Facing the Council

8.3.1 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

8.3.2 The public sector continues to endure uncertainty around the Fair Funding and Business Rates Reset. The Local Government Finance Settlement announced in December 2024 is only a single year settlement. Whilst it increased District Councils' core spending power by 3% this is not keeping pace with inflation, and there is continued uncertainty around future years' funding. The Council needs to continue to take proactive action to manage its future finances and mitigate the impacts of external factors on its funding.

8.3.3 Following the 2025/26 provisional settlement announced in December 2024, table 32 clearly shows that the grant funding streams for the Councils MTFs for 2025/26 and for the period up to 2029/30 has moved when compared to the preceding year. For:

- 2025/26 the total grant included in last year's MTFs was £2.365m; following the provisional settlement there is minimal cumulative movement. New Homes Bonus has continued for a further year, and the Council has benefited from funding to partially compensate the additional burden of employer national insurance increases, but this is largely offset by a corresponding decrease in the Funding Guarantee and Service grants.
- 2026/27 onwards New Homes Bonus funding is assumed to cease from 2026/27, and the Council's net grants position is assumed to reset at a lower level due to the uncertainties regarding future grant funding.

Table 32	Comparison of Grant Assumptions: 2024/25 Budget & 2025/26 Budget and MTFS (2026/27 to 2029/30)					
	2024/25 £m	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m	2029/30 £m
2024/25 Budget & MTFS						
NNDR	(13.780)	(14.596)	(10.437)	(10.914)	(11.417)	
RSG	(0.188)	(0.178)	(0.162)	(0.098)	(0.028)	
NHB	(1.699)	-	-	-	-	
Other Grants	(0.883)	(2.187)	(0.050)	(0.050)	(0.050)	
Total	(16.551)	(16.961)	(10.649)	(11.062)	(11.495)	
2025/26 Budget & MTFS						
NNDR		(13.171)	(12.760)	(11.640)	(10.732)	(11.236)
RSG		(0.216)	(0.425)	(0.360)	(0.290)	(0.220)
NHB		(1.472)	-	-	-	-
Other Grants		(0.724)	-	-	-	-
Total		(15.584)	(13.185)	(12.000)	(11.022)	(11.456)
Variance between Grant Assumptions						
NNDR		1.425	(2.323)	(0.726)	0.685	
RSG		(0.038)	(0.263)	(0.262)	(0.262)	
NHB		(1.472)	-	-	-	
Other Grants		1.463	0.050	0.050	0.050	
Total		1.377	(2.536)	(0.938)	0.473	
		%	%	%	%	
NDR		(9.8)	22.3	6.6	(6.0)	
RSG		21.5	162.0	267.3	935.5	
NHB		0.0	0.0	0.0	0.0	
Other Grants		(66.9)	(100.0)	(100.0)	(100.0)	
Total		(8.1)	23.8	8.5	(4.1)	

Programme of Service Review

8.3.4 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.

8.4 Governance

8.4.1 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.

8.5 Risks

8.5.1 Because of the nature of the macro and microenvironment that the wider local government family and the Council operates 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

8.5.2 During the budget setting for 2024/25, 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 2025/26.

In order 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.

8.5.3 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. This has been developed further to provide a means by which surpluses could be distinguished between those due to unspent NHB or in-services savings.

With regard to:

- unspent NHB, such underspends are passported through to the Commercial Investment Earmarked Reserve, therefore, enabling the Council to ring-fence funds that are available for Commercial Investment and/or service development.
- in-service savings, such underspends can be ring-fenced to provide a 'smoothing' fund to meet future years estimated deficits.

8.5.4 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 the means by which 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

8.5.5 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.

8.5.6 Taking each of the above in turn:

- **Underachievement of Savings & Additional Income**
The savings and increased income budgets included within the budget total £6.680m 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 2025/26 assumes a budget envelope for pay awards equivalent to a notional 4% increase in staffing costs for 2025/26. The pay budget also includes increases for increments, non-consolidated bonuses, the increase to National Living Wage and the additional cost of changes to employers' national insurance.
- **General Inflation**
No general inflation has been included in the 2025/26 budget except where there are contractual price increases.
- **Borrowing**
The budget for 2025/26 assumes minimal borrowing cost for temporary borrowing (for non-CIS borrowing)

- **Reduced income: Fees and Charges**

Total fees and charges are £22.412m, therefore, for sensitivity analysis a 2% loss of income from fees and charges would amount to £0.448m. The largest income streams that are susceptible to variation include Car Parks (Off-Street) Leisure Centres, Commercial Estates, and Planning Fees.

- **Reduced income: New Homes Bonus**

For 2025/26 the Council's NHB is £1.472m; the Government has indicated that this funding will cease from 2026/27.

- **Government Grant: Non-Domestic Rates**

Since the localisation of Non-Domestic Rates in April 2013 it has become increasingly clear that the levels that the authority will be able to retain are increasingly difficult to forecast. Whilst there are some opportunities for estimating e.g. the development of new buildings, it is difficult to judge when development will commence on allocated land even if planning permission has been granted.

Prior to 2017/18, it had been established that the government's assessment of growth for the district was somewhat optimistic when compared to actual growth. Similar to last year, for 2025/26 the Council has taken a more prudent line by formulating its own assessment for NDR receipts. Directly linked to NDR are s31 grants; this is government grant that compensates local government for it being required to exceed the minimum statutory regulations for certain thresholds as a consequence of government priorities (i.e., increasing the 'small business relief' limit above that required by law). The assessed s31 receipts for 2025/26 are £2.836m.

- **Failure of a Borrower**

The current counterparty limit is lending of £5m to a single institute.

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) 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 different ways. Some risks are insured against, so losses are limited to the excesses payable and also, 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 at paragraphs 8.5.2 and 8.5.3.

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 resulting in an increase of £0.421m.

Sensitivity for 2025/26 Budget

8.5.7 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.

8.6 Revenue Reserves

Reserves for 2025/26 and the MTFS Period (2026/27 to 2029/30)

- 8.6.1 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 2024/25 budget setting will be maintained. The primary aim of the General Fund is to provide a safety net for unforeseen expenditure.
- 8.6.2 In addition to the General Fund, and as shown in 8.5.2 to 8.5.3 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.

8.7 Conclusion

2025/26 Budget

Considering all the factors noted within the Robustness statement in respect of 2025/26, I consider that given the combination of the council's:

- 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 2025/26 should not give Members any significant concerns over the Council's financial position.

Medium Term Financial Strategy (2026/27 to 2029/30)

With regard to the period covered by the MTFS; the Council does face some future funding risk with the:

- expected reduction in NHB,
- the implications of Fair Funding and
- the ongoing issues pertaining to the localisation of Business Rates.

However, over the past few years the Council has taken proactive action to address its budgetary concerns and with the planned continuation of work to find efficiencies the Council has a sound financial base upon which it can further develop its aim of financial self-sufficiency.

Suzanne Jones

Responsible Financial Officer (Section 151)

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Treasury Management Strategy 2025/26
(Including the Annual Investment Strategy)

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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 revised 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/Board 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 2025/26

The strategy for 2025/26 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 (Link Group), 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 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 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	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Property, Plant and Equipment	2,421	5,677	9,751	1,499	2,648
Investment Property	1,833	963	300	0	0
Intangible Assets	81	1,312	40	70	70
REFCUS	8,477	22,179	4,436	4,306	1,600
Infrastructure Assets	0	20	0	0	0
Community Assets	0	494	0	0	0
Loans	0	100	0	0	0
Assets Under Construction	595	0	0	0	0
Total	13,407	30,745	14,527	5,875	4,318

⁽¹⁾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	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Capital receipts	136	300	100	50	50
Capital grants	1,817	19,668	5,303	1,501	1,501
Capital reserves	6,908	3,569	2,706	2,706	0
S106	4,543	0	0	0	0
MRP	2,658	2,824	3,184	3,785	3,864
Total Financing	13,327	26,361	11,293	8,042	5,415
Internal Borrowing	80	4,384	3,234	(2,167)	(1,097)
Total	13,407	30,745	14,527	5,875	4,318

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.

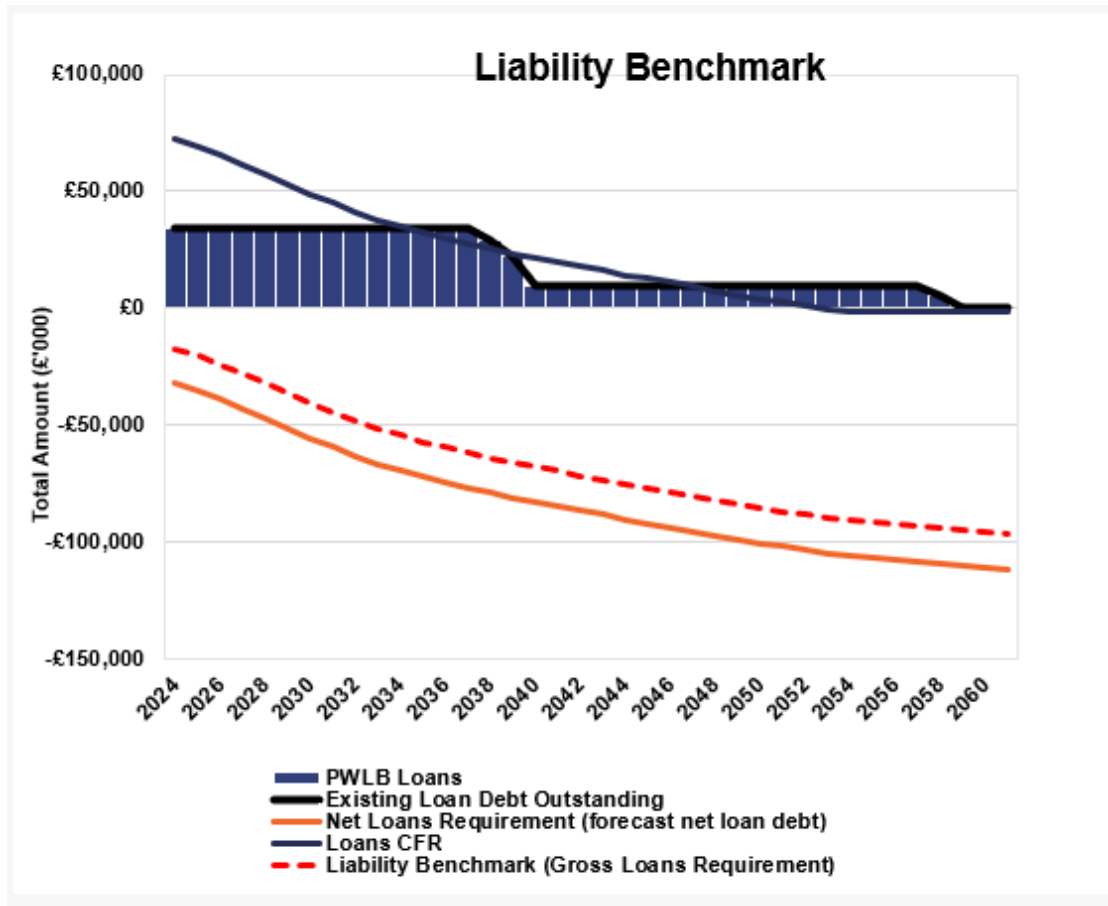
The Council is asked to approve the CFR projections below:

£000s	2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27 Budget	2027/28 Budget
Capital Financing Requirement					
General Fund	72,260	72,340	76,724	79,958	77,791
Total CFR	72,260	72,340	76,724	79,958	77,791
Movement in CFR	1,882	80	4,384	3,234	(2,167)

	Movement in CFR represented by				
Net financing need for the year (above)	2,738	7,208	6,418	1,618	2,767
Less MRP and other financing movements	(2,658)	(2,824)	(3,184)	(3,785)	(3,864)
Movement in CFR	80	4,384	3,234	(2,167)	(1,097)

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 2030s, 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. The liability benchmark line (dotted) is the cash available to invest less 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.

Year End Resources £000s	2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27 Budget	2027/28 Budget
General Fund Balance	2,175	2,175	2,175	2,175	2,175
Earmarked Reserves	33,300	35,345	35,241	33,090	32,813
Capital Receipts Reserve	4,547	4,527	4,527	4,527	4,527
Capital Grants Unapplied	2,153	1,650	1,650	1,650	1,650
CIL Reserve	54,614	54,989	54,989	54,989	54,990
Total core funds	96,789	98,686	98,582	96,431	96,155
Balance Sheet Resources (Working capital) ⁽¹⁾	(8,237)	(5,000)	(5,000)	(5,000)	(5,000)
Under/over borrowing	(38,069)	(42,461)	(45,704)	(43,537)	(42,440)
Expected investments	50,483	51,225	47,878	47,894	48,715

⁽¹⁾Working capital balances shown are estimated year-end; these may be higher mid-year (42461

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 01/04/2024 and for the position as at 31/12/2024 are shown below for both borrowing and investments.

TREASURY PORTFOLIO				
	actual 01.04.24	actual 01.04.24	current 31.12.24	current 31.12.24
Treasury investments	£000	%	£000	%
Banks	553	1	638	1
DMADF (H.M.Treasury)	45,600	69	59,250	71
Money Market Funds	16,200	24	19,600	23
Property Fund	4,000	6	4,000	5
Total treasury investments	66,353	100	83,488	100
Treasury external borrowing				
PWLB	34,254	99.95	34,255	99.96
Salix	18	0.05	13	0.04
Total external borrowing	34,272	100	34,268	100
Net treasury investments / (borrowing)	32,081		49,220	

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.

£m		2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27 Budget	2027/28 Budget
External Debt						
Debt at 1 April		34.4	34.9	34.9	34.9	34.9
Expected change in Debt		0.0	0.0	0.0	0.0	0.0
Other long-term liabilities (OLTL)		0.6				
Expected change in OLTL		0.0	0.0	0.0	0.0	0.0
Actual gross debt at 31 March		35.0	34.9	34.9	34.9	34.9
The Capital Financing Requirement		72.3	76.7	80.0	77.8	76.7
Under / (over) borrowing		37.3	41.8	45.1	42.9	41.8

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 2024/25 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 £m	2024/25 Limit	2025/26 Limit	2026/27 Limit	2027/28 Limit
General Debt including other long-term liabilities ⁽¹⁾	75	75	75	75
Loans	15	15	15	15
CIS	25	25	25	25
Total	115	115	115	115

⁽¹⁾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.

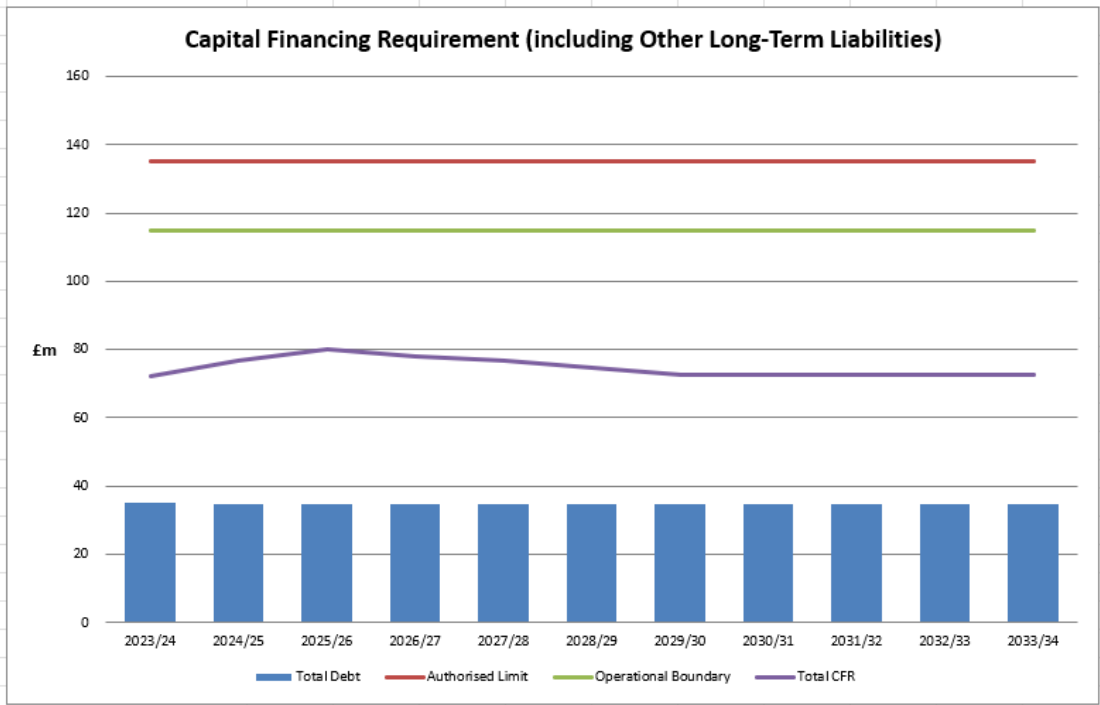
- This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all local council plans, or those of a specific council, although this power has not yet been exercised.
- The Council is asked to approve the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

Authorised Limit £m	2024/25 Limit	2025/26 Limit	2026/27 Limit	2027/28 Limit
General Debt including other long-term liabilities ⁽¹⁾	95	95	95	95
Loans	15	15	15	15
CIS	25	25	25	25
Total	135	135	135	135

⁽¹⁾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 finance leases											
	Actual	Est	Est	Est	Est	Est	Est	Est	Est	Est	Est
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m
GF CFR	72.3	76.7	80.0	77.8	76.7	74.6	72.7	72.7	72.7	72.7	72.7
Total CFR	72.3	76.7	80.0	77.8	76.7	74.6	72.7	72.7	72.7	72.7	72.7
External Borrowing	34.4	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2	34.2
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
Total Debt	34.9	34.7	34.7	34.7	34.7	34.7	34.7	34.7	34.7	34.7	34.7
Authorised Limit	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0	135.0
Operational Boundary	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 Authority has appointed MUFG Corporate Markets (Link) as its treasury advisor and part of their service is to assist the Authority to formulate a view on interest rates. MUFG Corporate Markets (Link) provided the following forecasts on 11 November 2024. These are forecasts for Bank Rate, average earnings and PWLB certainty rates, gilt yields plus 80 bps.

Link Group Interest Rate View	11.11.24												
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

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

- Following the 30 October Budget, the outcome of the US Presidential election on 6 November, and the 25bps (basis points) Bank Rate cut undertaken by the Monetary Policy Committee (MPC) on 7 November, we have significantly revised our central forecasts for the first time since May. In summary, our Bank Rate forecast is now 50bps – 75bps higher than was previously the case, whilst our PWLB forecasts have been materially lifted to not only reflect our increased concerns around the future path of inflation, but also the increased level of Government borrowing over the term of the current Parliament.
- If we reflect on the 30 October Budget, our central case is that those policy announcements will be inflationary, at least in the near-term. The Office for Budgetary Responsibility and the Bank of England concur with that view. The latter have the CPI measure of inflation hitting 2.5% year on year by the end of 2024 and staying sticky until at least 2026. The Bank forecasts CPI to be 2.7% year on year (Q4 2025) and 2.2% (Q4 2026) before dropping back in 2027 to 1.8% year on year.
- The anticipated major investment in the public sector, according to the Bank, is expected to lift UK real GDP to 1.7% in 2025 before growth moderates in 2026 and 2027. The debate around whether the Government’s policies lead to a material uptick in growth primarily focus on the logistics of fast-tracking planning permissions, identifying sufficient skilled labour to undertake a resurgence in building, and an increase in the employee participation rate within the economy.
- There are inherent risks to all the above. The worst-case scenario would see systemic blockages of planning permissions and the inability to identify and resource the additional workforce required to deliver large-scale IT, housing and infrastructure projects. This would lead to upside risks to inflation, an increased prospect of further Government borrowing and tax rises, and a tepid GDP performance.
- Our central view is that monetary policy is sufficiently tight at present to cater for some further moderate loosening, the extent of which, however, will continue to be data dependent. We forecast the next reduction in Bank Rate to be made in February and for a pattern to evolve whereby rate cuts are made quarterly and in keeping with the release of the Bank’s Quarterly Monetary Policy Reports (February, May, August and November).
- Any movement below a 4% Bank Rate will, nonetheless, be very much dependent on inflation data in the second half of 2025. The fact that the November MPC rate cut decision saw a split vote of 8-1 confirms that there are already some concerns around

inflation's stickiness, and with recent public sector wage increases beginning to funnel their way into headline average earnings data, the market will be looking very closely at those releases.

- Regarding our PWLB forecast, the short to medium part of the curve is forecast to remain elevated over the course of the next year, and the degree to which rates moderate will be tied to the arguments for further Bank Rate loosening or otherwise. The longer part of the curve will also be impacted by inflation factors, but there is also the additional concern that with other major developed economies such as the US and France looking to run large budget deficits there could be a glut of government debt issuance that investors will only agree to digest if the interest rates paid provide sufficient reward for that scenario.
- So far, we have made little mention of the US President election. Nonetheless, Donald Trump's victory paves the way for the introduction/extension of tariffs that could prove inflationary whilst the same could be said of further tax cuts and an expansion of the current US budget deficit. Invariably the direction of US Treasury yields in reaction to his core policies will, in all probability, impact UK gilt yields. So, there are domestic and international factors that could impact PWLB rates whilst, as a general comment, geo-political risks abound in Europe, the Middle East and Asia.
- Our revised PWLB rate forecasts below are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most authorities since 1 November 2012.

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 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 debt	Current borrowing rate as at 11.11.24 p.m.	Target borrowing rate now (end of Q3 2026)	Target borrowing rate previous (end of Q3 2026)
5 years	5.02%	4.30%	3.90%
10 years	5.23%	4.50%	4.10%
25 years	5.66%	4.90%	4.40%
50 years	5.42%	4.70%	4.20%

Borrowing advice: Our long-term (beyond 10 years) forecast for Bank Rate has been increased to 3.25% (from 3%). As all PWLB certainty rates are currently significantly 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 and short-dated fixed LA to LA monies should also be considered. Temporary borrowing rates will, generally, fall in line with Bank Rate cuts.

Our suggested budgeted earnings rates for investments up to about three months' duration in each financial year are set out below.

Average earnings in each year	Now	Previously
2024/25 (residual)	4.60%	4.25%
2025/26	4.10%	3.35%
2026/27	3.70%	3.10%
2027/28	3.50%	3.25%
2028/29	3.50%	3.25%
Years 6 to 10	3.50%	3.25%
Years 10+	3.50%	3.50%

We will continue to monitor economic and market developments as they unfold. Typically, we formally review our forecasts following the quarterly release of the Bank of England's Monetary Policy Report but will consider our position on an ad hoc basis as required.

Our interest rate forecast for Bank Rate is in steps of 25 bps, whereas PWLB forecasts have been rounded to the nearest 10 bps and are central forecasts within bands of + / - 25 bps. Naturally, we continue to monitor events and will update our forecasts as and when appropriate.

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 fall from their current levels once prevailing inflation concerns are addressed by tighter near-term monetary policy.

Against this background and the risks within the economic forecast, caution will be adopted with the 2025/26 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 whilst premature 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 (Link), 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 Department of Levelling Up, Housing and Communities (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. This Council will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
8. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
9. 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.
10. All investments will be denominated in **sterling**.
11. As a result of the change in accounting standards for 2023/24 under IFRS 9, this Council will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. (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 31.3.25 has been agreed by Government. A further consultation is underway to determine the approach from April 2025.

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 the changes below were made to the **2024/25** strategy

2024/25 Changes

Some limits have been increased due to the expected high cash balances, this allows further investment in the high quality counterparties already in use. counterparties.

The limit placed on Local Council investments has been increased back up to £4m (prior to 2023/24 limit) from £2m, but investments will be subject to due diligence on financial statements and advice from MUFG Corporate Markets (Link).

Bank investment limit has increased from £2m to £4m, this is so that access to a wider range of green funds and ESG investments is available, where counterparties impose a minimum investment limit above £2m.

Money market fund limits have been increased from £4m to £5m to reflect the wider spread of counterparties when compared to single counterparty investments e.g., banks. In addition this will allow for further investment if DMO interest rates fall faster than general market rates.

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
Banks⁽¹⁾	Yellow	£4m	5 years
Banks	Purple	£4m	2 years
Banks	Orange	£4m	1 year
Banks – part nationalised	Blue	£4m	1 year
Banks	Red	£4m	6 months
Banks	Green	£4m	100 days
Banks	No Colour	Not to be used	
Council's banker (if "No Colour")	No Colour	£4m	1 day
Building Societies	Orange	£1m	1 Year
DMADF	UK sovereign rating	Unlimited	5 Years DMO limit is currently 6 months
Other Government Entities	UK sovereign rating	£5m	5 Years
Local authorities	n/a	£4m	1 year
Housing associations	Colour bands	£1m	As per colour band up to 1 year

	Fund rating⁽²⁾	Monetary Limit	Time Limit
Money Market Funds CNAV	AAA	£5m	liquid
Money Market Funds LVNAV	AAA	£5m	liquid

Money Market Funds VNAV	AAA	£5m	liquid
Ultra-Short Dated Bond Funds with a credit score of 1.25	Dark Pink / AAA	£2m	liquid
Ultra-Short Dated Bond Funds with a credit score of 1.50	Light Pink / AAA	£2m	liquid

(1) 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.

(2) 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 returns expectations.

The current forecast shown in paragraph 3.3.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year are as follows: -

Average earnings in each year	Now	Previously
2024/25 (residual)	4.60%	4.25%
2025/26	4.10%	3.35%
2026/27	3.70%	3.10%
2027/28	3.50%	3.25%
2028/29	3.50%	3.25%
Years 6 to 10	3.50%	3.25%
Years 10+	3.50%	3.50%

As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts.

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: -

Upper limit for principal sums invested for longer than 365 days			
£m	2025/26	2026/27	2027/28
Principal sums invested for longer than 365 days	10.0	9.0	8.0

Current investments as at 31/12/2024 in excess of 1 year maturing in each year	4.0	4.0	4.0
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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 £15m 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 £600,000.

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 2024/25 – 2026/27

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 £m	2023/24 Actual	2024/25 Forecast	2025/26 Budget	2026/27 Budget	2027/28 Budget
Property, Plant and Equipment	2,421	5,677	9,751	1,499	2,648
Investment Property	1,833	963	300	0	0
Intangible Assets	81	1,312	40	70	70
REFCUS	8,477	22,179	4,436	4,306	1,600
Infrastructure Assets	0	20	0	0	0
Community Assets	0	494	0	0	0
Loans	0	100	0	0	0
Assets Under Construction	595	0	0	0	0
Total	13,407	30,745	14,527	5,875	4,318

(1)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.

	2023/24 Actual	2024/25 Forecast	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Net Revenue Stream	22,170	24,395	26,464	25,165	25,178
Financing Costs	3,644	3,796	4,156	4,757	4,836
Total	16%	16%	16%	19%	19%

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: -

Maturity structure of fixed interest rate borrowing 2025/26		
	Lower	Upper
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%
Maturity structure of variable interest rate borrowing 2025/26		
	Lower	Upper
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 2024-2027

Link Group Interest Rate View	11.11.24												
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

PWLB forecasts are based on PWLB certainty rates.

5.3 ECONOMIC BACKGROUND (MUG Corporate Markets {Link} review)

The third quarter of 2024 (July to September):

- GDP growth stagnating in July following downwardly revised Q2 figures (0.5% quarter on quarter)
- A further easing in wage growth as the headline 3 month year on year rate (including bonuses) fell from 4.6% in June to 4.0% in July;
- CPI inflation hitting its target in June before edging above it to 2.2% in July and August;
- Core CPI inflation increasing from 3.3% in July to 3.6% in August;
- The Bank of England initiating its easing cycle by lowering interest rates from 5.25% to 5.0% in August and holding them steady in its September meeting;
- 10-year gilt yields falling to 4.0% in September.

Over the period, the economy's stagnation in June and July pointed more to a mild slowdown in UK GDP growth than a sudden drop back into a recession. However, in the interim period, to 12 December, arguably the biggest impact on the economy's performance has been the negative market sentiment in respect of the fallout from the Chancellor's Budget on 30 October.

If we reflect on the 30 October Budget, MUG Corporate Market's (Link's) central case is that these policy announcements will prove to be inflationary, at least in the near-term. The Office for Budgetary Responsibility and the Bank of England concur with that view. The latter have the CPI measure of inflation hitting 2.5% year on year by the end of 2024 and staying higher until at least 2026. The Bank forecasts CPI to be elevated at 2.7% year on year (Q4 2025) before dropping back to below 2% in 2027. Nonetheless, since the Budget, the CPI measure of inflation has moved up to 2.3% year on year with the prospect that it will be close to 3% by the end of the year before falling back slowly through 2025. The RPI measure has also increased significantly to 3.4% year on year.

How high inflation goes will primarily be determined by several key factors. First amongst those is that the major investment in the public sector, according to the Bank of England, will lift UK real GDP to 1.7% in 2025 before growth moderates in 2026 and 2027. The debate around whether the Government's policies lead to a material increase in growth primarily focus on the logistics of fast-tracking planning permissions, identifying sufficient skilled labour to undertake a resurgence in building, and an increase in the employee participation rate within the economy.

There are inherent risks to all the above. The worst-case scenario would see systemic blockages of planning permissions and the inability to identify and resource the additional workforce required to deliver large-scale IT, housing and infrastructure projects. This would lead to upside risks to inflation, an increased prospect of further Government borrowing and tax rises in the June 2025 Spending Review (pushed back from the end of March), and a tepid GDP performance.

Regarding having a sufficiently large pool of flexible and healthy workers, the initial outlook does not look bright. Research from Capital Economics has alluded to an increase of some 500,000 construction workers being needed to provide any chance of the Government hitting its target of 300,000 new homes being built in each of the next five years (234,000 net additional dwellings in England in 2022/23). But the last time such an increase was needed, and construction employment is currently at a nine-year low, it took 12 years to get there (1996 to 2008). Also note, as of October 2024, job vacancies in the construction sector were still higher than at any time in the 20 years preceding the pandemic.

Currently, it also seems likely that net inward migration is set to fall, so there is likely to be a smaller pool of migrant workers available who, in the past, have filled the requirement for

construction worker demand. The Government plans to heavily promote training schemes, particularly to the one million 16- to 24-year-olds who are neither in education nor work. But it is arguable as to whether the employee shortfall can be made up from this source in the requisite time, even if more do enter the workforce.

Against, this backdrop, there may be a near-term boost to inflation caused by a wave of public sector cash chasing the same construction providers over the course of the next year or so, whilst wages remain higher than the Bank currently forecasts because of general labour shortages, including in social care where Government accepts there is a 150,000 shortfall at present.

Unemployment stands at a low 4.3% (September), whilst wages are rising at 4.3% year on year (including bonuses) and 4.8% (excluding bonuses). The Bank would ideally like to see further wage moderation to underpin any further gradual relaxing of monetary policy. Indeed, over the next six months, the market is currently only pricing in Bank Rate reductions in February and May – which would see Bank Rate fall to 4.25% - but further cuts, thereafter, are highly likely to be even more data-dependent.

On borrowing, a term likely to be used throughout 2025 is “bond vigilante”. Essentially, this represents a generic term for when the market is ill at ease with the level of government borrowing and demands a higher return for holding debt issuance. In the UK, we do not need to go back too far to recall the negative market reaction to the Truss/Kwarteng budget of 2022. But long-term borrowing rates have already gradually moved back to those levels since their recent low point in the middle of September 2024. Of course, the UK is not alone in this respect. Concerns prevail as to what the size of the budget deficit will be in the US, following the election of Donald Trump as President, and in France there are on-going struggles to form a government to address a large budget deficit problem too. Throw into the mix the uncertain outcome to German elections, and there is plenty of bond investor concern to be seen.

Staying with the US, Donald Trump’s victory paves the way for the introduction and extension of tariffs that could prove inflationary whilst the same could be said of further tax cuts. Invariably the direction of US Treasury yields in reaction to his core policies will, in all probability, impact UK gilt yields. So, there are domestic and international factors that could impact PWLB rates whilst, as a general comment, geo-political risks continue to abound in Europe, the Middle East and Asia.

In the past month, the US Core CPI measure of inflation has indicated that inflation is still a concern (3.3% year on year, 0.3% month on month), as has the November Producer Prices Data (up 3.0 year on year against a market estimate of 2.6% year on year, 0.4% month on month against an estimate of 0.2% month on month) albeit probably insufficient to deter the FOMC (Federal Open Market Committee) from cutting US rates a further 0.25% at its December meeting. However, with Trump’s inauguration as President being held on 20 January, further rate reductions and their timing will very much be determined by his policy announcements and their implications for both inflation and Treasury issuance.

Looking at gilt movements in the first half of 2024/25, and you will note the 10-year gilt yield declined from 4.32% in May to 4.02% in August as the Bank’s August rate cut signalled the start of its loosening cycle. More recently, however, 10 year gilt yields have spiked back up to 4.35%.

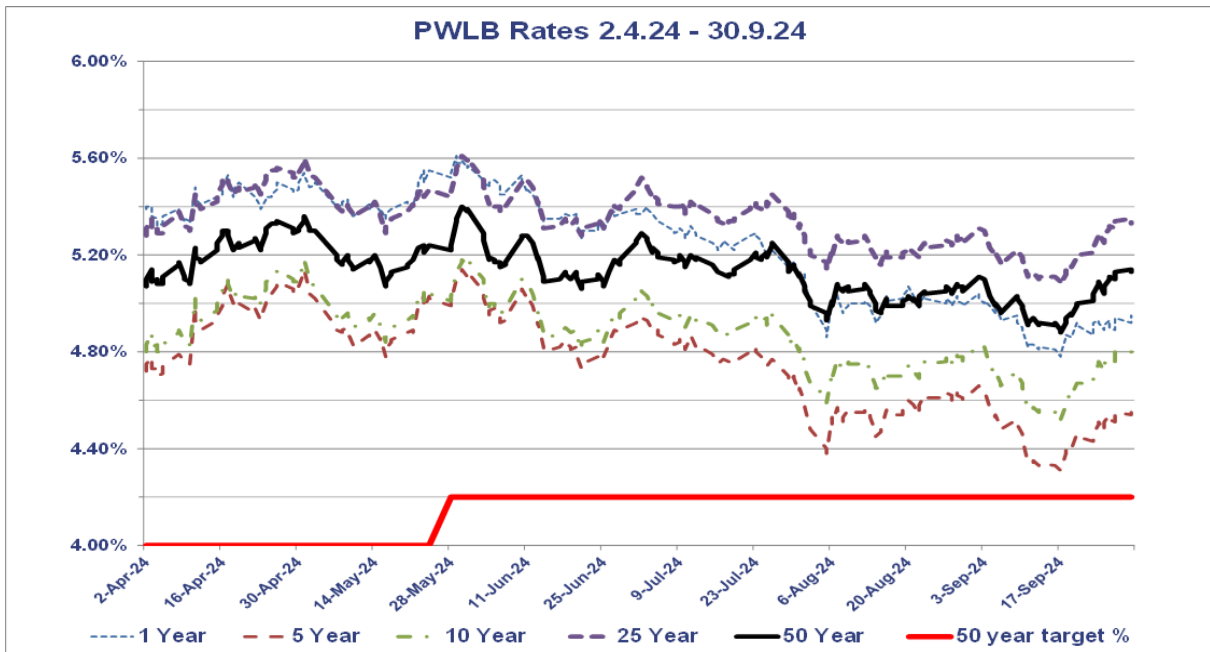
The FTSE 100 reached a peak of 8,380 in the third quarter of 2024 (currently 8.304), but its performance is firmly in the shade of the US S&P500, which has breached the 6,000 threshold on several occasions recently, delivering returns upwards of 25% year on year. The catalyst for any further rally (or not) is likely to be the breadth of Artificial Intelligence’s impact on business growth and performance.

MPC meetings: 9 May, 20 June, 1 August, 19 September, 7 November 2024

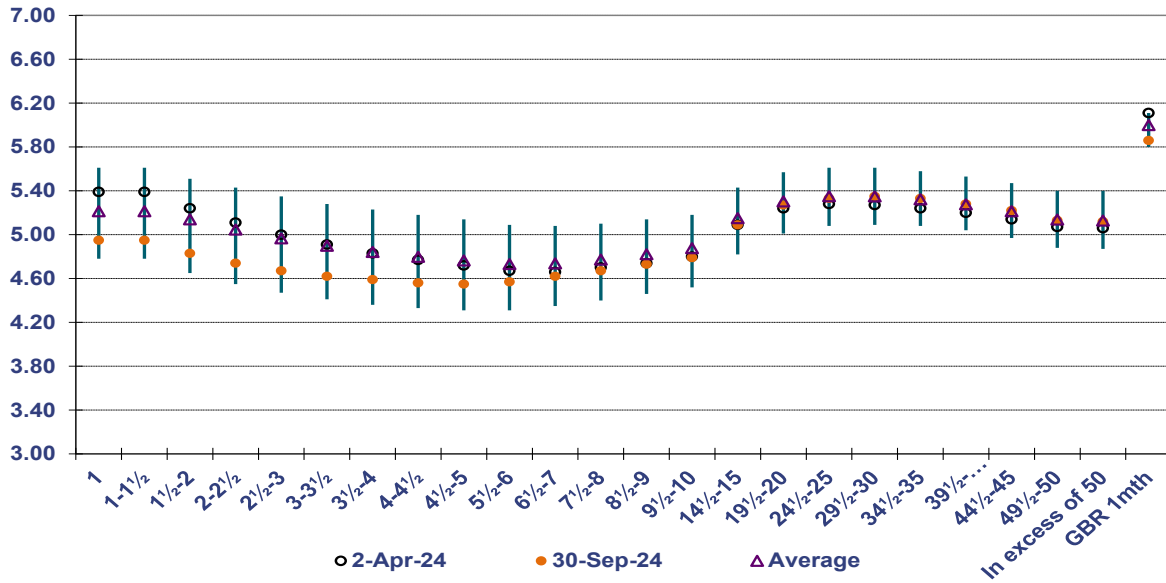
- On 9 May, the Bank of England’s Monetary Policy Committee (MPC) voted 7-2 to keep Bank Rate at 5.25%. This outcome was repeated on 20th June.
- However, by the time of the August meeting, there was a 5-4 vote in place for rates to be cut by 25bps to 5%. However, subsequent speeches from MPC members have supported Governor Bailey’s tone with its emphasis on “gradual” reductions over time.
- Markets thought there may be an outside chance of a further Bank Rate reduction in September, following the 50bps cut by the FOMC, but this came to nothing.
- On 7 November, Bank Rate was cut by 0.25% to 4.75%. The vote was 8-1 in favour of the cut but the language used by the MPC emphasised “gradual” reductions would be the way ahead with an emphasis on the inflation and employment data releases, as well as geo-political events.

In the chart below, despite a considerable gilt market rally in mid-September, rates started and finished the six-month period under review in broadly the same position.

PWLB RATES 02.04.24 - 30.09.24



PWLB Certainty Rate Variations 2.4.24 to 30.9.24



HIGH/LOW/AVERAGE PWLB RATES FOR 02.04.24 – 30.09.24

	1 Year	5 Year	10 Year	25 Year	50 Year
02/04/2024	5.39%	4.72%	4.80%	5.28%	5.07%
30/09/2024	4.95%	4.55%	4.79%	5.33%	5.13%
Low	4.78%	4.31%	4.52%	5.08%	4.88%
Low date	17/09/2024	17/09/2024	17/09/2024	17/09/2024	17/09/2024
High	5.61%	5.14%	5.18%	5.61%	5.40%
High date	29/05/2024	01/05/2024	01/05/2024	01/05/2024	01/05/2024
Average	5.21%	4.76%	4.88%	5.35%	5.14%
Spread	0.83%	0.83%	0.66%	0.53%	0.52%

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
DMADF – UK Government	Yellow	Unlimited	5 Years (6 months max. is set by the DMO ⁽¹⁾ currently)
UK Gilts	Yellow	£2m	1 year
UK Treasury Bills	Yellow	£2m	364 days (max. is set by the DMO*)
Bonds issued by multilateral development banks	Yellow	£2m	1 year
Money Market Funds CNAV	AAA	£5m	Liquid
Money Market Funds LNAV	AAA	£5m	Liquid
Money Market Funds VNAV	AAA	£5m	Liquid
Ultra-Short Dated Bond Funds with a credit score of 1.25	Dark Pink/AAA	£2m	Liquid
Ultra-Short Dated Bond Funds with a credit score of 1.5	Light Pink/AAA	£2m	Liquid
Local Authorities	Yellow	£4m	1 year

Specified Investments	Minimum credit criteria / colour band	£ limit per institution	Maximum maturity period
Term Deposits with Housing Associations	Blue Orange Red Green No Colour	£1m	12 months 12 months 6 months 100 days Not for use
Term Deposits with Banks	Blue Orange Red Green No Colour	£4m	12 months 12 months 6 months 100 days Not for use
Term Deposits Building Societies	Orange Red Green No Colour	£1m	12 months 6 months 100 days Not for use
CDs or Corporate Bonds with Banks and Building Societies	Blue Orange Red Green No Colour	£4m	12 months 12 months 6 months 100 days Not for use
Collective Investment Schemes structured as Open-Ended Investment Companies (OEICs)			
Gilt Funds	UK sovereign rating	£2m	1 Year

(1) 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.

Non-Specified Investments	Minimum Credit Criteria	£ Limit per institution	Max. maturity period
Maturities of any period			
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	Yellow	£5m	Based on cash flow modelling

Non-Specified Investments	Minimum Credit Criteria	£ Limit per institution	Max. maturity period
Maturities in excess of 1 year			
Term Deposits – local authorities	Purple	£4m	2 years
Term Deposits – banks	Purple	£4m	2 years
Term Deposits - building societies	Purple	£1m	2 years
UK Gilts	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). A 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 se 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 25/11/2024)

AAA

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

AA+

- Canada
- Finland
- U.S.A.

AA

- Abu Dhabi (UAE)
- Qatar

AA-

- Belgium
- France
- **U.K.**

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 budget 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

1/100th 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, was called Link Group.

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.

Capital Strategy 2025/26

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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 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 and to local policy framework, summarised in this report.

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.

In 2025/26, the Council is planning capital expenditure of £14.5m, and for future years is summarised below:

Prudential Indicator Capital Expenditure Actual/Estimate	2023/24 Actual £000s	2024/25 Forecast⁽¹⁾ £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
General Fund	13,407	30,745	14,527	5,875	4,318
Total	13,407	30,745	14,527	5,875	4,318

⁽¹⁾ Q2 forecast

The main capital projects in 2025/26 include Community Infrastructure Levy projects £2.7m, One Leisure Refurbishment £1.0m, Vehicle Fleet Replacement £2.4m, Food Waste Collection Equipment £1.8m and Hinchingsbrooke Country Park £2.2m.

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 Project Works Board (or its equivalent).

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:

Capital Financing	2023/24 Actual £000s	2024/25 Forecast⁽¹⁾ £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
External sources	8,724	23,237	8,009	4,207	1,501
Own resources	1,943	300	100	50	50
Internal Borrowing/Debt	2,740	7,208	6,418	1,618	2,767
Total	13,407	30,745	14,527	5,875	4,318

⁽¹⁾ 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:

Replacement of prior years' debt finance	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26⁽¹⁾ Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
MRP and Capital Receipts	2,658	2,824	3,184	3,785	3,864

⁽¹⁾ Q2 forecast

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 £3.2m during 2025/26. Based on the above figures for expenditure and financing, the Council's estimated CFR is as follows:

Prudential Indicator Estimate of Capital Financing Requirement	2023/24 Actual £000s	2024/25 Forecast⁽¹⁾ £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
General Fund services	72,340	76,724	79,958	77,791	76,694
Total CFR	72,340	76,724	79,658	77,791	76,694

⁽¹⁾ 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:

Capital Receipts	2023/24 Actual £000s	2024/25 Forecast ⁽¹⁾ £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Asset sales ⁽²⁾	16	300	100	50	50
Loans repaid	120	0	0	0	0
Total	136	300	100	50	50

⁽¹⁾ Q2 forecast

⁽²⁾ Includes right to buy clawback which ceases in 2028/29

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 2024) has £34.3m borrowing at an average interest rate of 2.8%, and £83.49m treasury investments (bank, MMFs, DMO, property fund) at an average rate of 4.71%.

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 4.75%) and long-term fixed rate loans where the future cost is known but higher (currently 5.1% 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).

Prudential Indicator Gross Debt and the CFR	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Debt	34,272	34,263	34,255	34,255	34,255
Leases	600	600	600	600	600
Total	34,872	34,863	34,855	34,855	34,855
Capital Financing Requirement	72,340	76,724	79,958	77,791	76,694

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.

Borrowing and the Liability Benchmark	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s	2028/29 Budget £000s
Outstanding borrowing	34,263	34,255	34,255	34,255	34,255
Liability benchmark	(17,082)	(20,266)	(24,051)	(27,914)	(31,954)

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.

Prudential Indicators: Authorised limit and Operational Boundary for external debt	2024/25 Limit £m	2025/26 Limit £m
Authorised limit – General	95	95
Authorised limit – Loans	15	15
Authorised limit – CIS	25	25
Authorised limit – total external debt	135	135
Operational boundary – General	75	75
Authorised limit – Loans	15	15
Authorised limit – CIS	25	25
Operational boundary – total external debt	115	115

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.

Treasury management investments	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Near-term investments	62,353	58,000	48,000	46,000	40,000
Longer-term investments	4,000	4,000	4,000	4,000	4,000
Total	66,353	62,000	52,000	50,000	44,000

Further details on treasury investments are in the Council's Treasury Management Strategy 2025/26.

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 £70.3m (31/03/2024) with the largest being Tri-link, Wakefield at £14.7m. The total portfolio provides a gross yield (rental income/valuation) of 5.56% for 2023/24.

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.

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.

Prudential Indicator: Net Income from Commercial and service investments to net revenue stream	2023/24 Actual £000s	2024/25 Forecast⁽¹⁾ £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Total net income from service and commercial investments ⁽¹⁾	2,771	3,046	3,620	3,698	3,747
Net revenue stream	22,170	24,395	26,464	25,165	25,178
Proportion of net revenue stream	12%	12%	14%	15%	15%

⁽¹⁾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 £34.3m as at 31st December 2024, the Council has also set aside as at 31st March 2024 £2.9m to cover risks from NDR Appeals Provision. The Council is also at risk of having to pay for contingent liabilities of £3.1m as at 31st March 2024, including Contaminated Land (£2.4m) 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 2023/24 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.

Prudential Indicator: Proportion of financing costs to net revenue stream	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Net revenue stream	22,170	24,395	26,464	25,165	25,178
Financing costs (£m)	3,644	3,796	4,156	4,757	4,836
Proportion of net revenue stream	16%	16%	16%	19%	19%

Further details on the revenue implications of capital expenditure are set out in the 2025/26 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.

Annex A

Risks inherent in the Council's investments in commercial property

	Risk	Description of risk	Mitigation
A	Falling capital value	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	Rising borrowing costs	Increase in the cost of servicing loan interest	Only use fixed rate borrowing
C	Illiquidity of assets	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>
D	Void risk	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>

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

Investment Strategy 2025/26

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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 (**service investments**), and
- to earn investment income (known as **commercial investments** where this is the main purpose).

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 £53.0m and £66.0m during the 2025/26 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 2025/26 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:

Borrower	31/03/2024 Actual £000s	31/12/2024 Actual £000s	2025/26 Limit £000s
Urban and Civic Ltd	1,984	1,984	Limit in total not across categories
Somersham Parish Council	4	4	
Improvement Loans (DFGs) ⁽¹⁾	300	248	
Employee Loans	1	0	
Rental Deposits	28	25	
Total	2,317	2,261	15,000

⁽¹⁾ These are small loans to householders.

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.

Shares Held	31/12/2024 Invested £000s	31/12/2024 Gain/Loss £000s	31/12/2024 Value £000s	2024/25 Limit £000s
Subsidiary	0	0	0	1,000
Total	0	0	0	1,000

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 Commercial Investments: Property

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 fulling listing of properties see Annex A.

Commercial Investment Property (Summary)	31/03/2023 Value £000s	Gain/(Loss) £000s	31/03/2024 Value £000s
Legacy Properties;			
Huntingdon	21,599	(7)	21,592
St Ives	1,415	29	1,444
St Neots	7,314	(36)	7,278
	30,328	(14)	30,314
CIS Properties			
2 Stonehill	2,481	(205)	2,276
80 Wilbury Way	1,873	35	1,908
Shawlands Retail Park	6,055	(273)	5,783
1400 & 1500 Parkway	4,037	0	4,037
Rowley Arts Centre, St Neots	6,641	(97)	6,544
Little End Road, St Neots	3,321	(33)	3,288
Tri-link, Wakefield	14,748	(62)	14,686
Alms Close	1,447	2	1,449
	40,603	(632)	39,971
Total	70,931	(646)	70,285

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.

The Dun and Bradstreet Credit Reporter are used to provide credit reports on the tenants. 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 tenant's credit. Other sources such as Companies House and news sites provide the Council with extra information to assess and monitor risk.

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.

Proportionality of Investments	2023/24 Actual £000s	2024/25 Forecast £000s	2025/26 Budget £000s	2026/27 Budget £000s	2027/28 Budget £000s
Gross service expenditure	80,918	86,118	84,349	81,950	81,120
Net Investment income	2,771	3,046	3,620	3,698	3,747
Proportion	3%	4%	4%	5%	5%

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	31/03/2024 Actual £000s	31/03/2025 Forecast £000s	31/03/2026 Forecast £000s
Treasury management investments	62,353	58,000	48,000
Service investments: Loans	1,988	1,986	1,984
Service investments: Shares	0	0	100
Property Fund	4,000	4,000	4,000
Commercial investments: Property	70,285	70,285	70,285
Total Investments	138,626	134,271	124,369
Commitments to lend	0	0	0
Guarantees issued on loans	0	0	0
Total Exposure	138,626	134,271	124,369

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.

Investments Funded by Borrowing	31/03/2024 Actual £000s	31/03/2024 Forecast £000s	31/03/2024 Forecast £000s
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
Total Funded by Borrowing	24,255	24,255	24,255

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.

Investment Yields	2023/24 Actual %	2024/25 Forecast %	2025/26 Forecast %
Treasury management investments	5.2	3.0	3.0
Property Fund	4.6	4.5	4.5
Service investments: Loans	7.3	8.2	6.0
Commercial investments: Property ⁽¹⁾	5.6	6.1	7.2
All Investments (simple average)	5.7	4.1	4.4

(1) Based on gross income of Q2 2023/24 forecast £4.29m and 2025/26 budget £5.03m and valuation as at 31/03/2024.

10.4 Commercial Investment Indicators

Commercial Investment Indicators	2023/24 Actual	2024/25 Forecast	2025/26 Forecast
Interest Cover Ratio	1.6	1.7	1.7
Loan to Value Ratio	103.6%	104.9%	104.9%
Gross Rent Multiplier	14.0	12.9	14.0

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. The increase is due to the assumption that Fareham and other vacant units like those at Sudbury and Rowley Centre will be rented out in 2025/26. 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) £000s	31/03/2024 Value £000s
Legacy Properties;			
Huntingdon			
Cinema and Shops	540	12	552
Oak Drive Shops	977	134	1,111
Mayfield Road Shops	750	(8)	742
Pub Site Sapley Square	193	0	193
Oak Tree Health Centre	11,786	0	11786
Clifton Road Industrial Units	1,825	0	1825
Alms Close Industrial Units	1,453	102	1,555
Land Clifton Road	144	0	144
Land St Peters Road	2,930	0	2,930
Land Redwongs Way	380	5	385
Phoenix Court Units	621	(252)	369
	21,599	(7)	21,592
St Ives			
Library Row Shops	532	29	561
Enterprise Centre	883	0	883
	1,415	29	1,444
St Neots			
Queens Gardens Shops	430	78	508
Naseby Gardens Shops	273	0	273
Leys Road Shops	117	9	126
Cambridge Street Shops	140	(8)	132
Cambridge Street Warehouse and Yard	719	0	719
Levellers Lane Industrial Units	5,220	(115)	5,105
Caravan Site Rush Meadows	257	0	257
Café Riverside Park	158	0	158
	7,314	(36)	7,278
Total	30,328	(14)	30,314
CIS Properties			
2 Stonehill, Huntingdon	2,481	(205)	2,276
80 Wilbury Way, Hitchin	1,873	35	1,908
Shawlands Retail Park, Sudbury	6,055	(273)	5,782
1400 & 1500 Parkway, Fareham	4,037	0	4,037
Rowley Arts Centre, St Neots	6,641	(97)	6,544
Little End Road, St Neots	3,321	(33)	3,288
Tri-link, Wakefield	14,748	(62)	14,686
Alms Close, Huntingdon	1,447	2	1,449
	40,603	(632)	39,971
Total	70,931	(646)	70,285

MINIMUM REVENUE PROVISION (MRP) STATEMENT 2025/26

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 1st 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 31.03.24 are **£0**.

Flexible Use of Capital Receipts Strategy 2025/26

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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Bid Title		Capital Expenditure					Associated Revenue Implications					MRP Implications			
		2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
One Leisure Refurbishment & Refresh	Spend Grant/Contribution	1,040,000 (420,000)	0	0	0	0	(70,200)	(48,719)	(193,836)	(237,013)	(237,388)	76,846	80,458	84,240	88,199
Server 2016 Migration	Spend Grant/Contribution	98,450 (77,147)										2,640	2,765	2,894	3,030
Eastfield House Refresh	Spend	101,500										8,183	8,568	8,971	9,392
Pathfinder House Refresh	Spend	295,000										23,784	24,902	26,073	27,298
Civic Suite AV Refresh	Spend	80,000					15,000	15,000	15,000	15,000	15,000	9,916	10,382	10,870	11,380
Stonehill Refurbishment	Spend	300,000										9,169	9,618	10,090	10,584
Food Waste Collection	Spend Grant/Contribution	1,802,468 (1,802,468)										0	0	0	0
Chipper Fleet	Spend	35,000										4,338	4,542	4,755	4,979
Trail Mower	Spend	45,000										5,578	5,840	6,114	6,402
Environmental Improvement	Spend	70,000					92,871	92,871	92,871	92,871	92,871	8,676	9,084	9,511	9,958
Litter Bins Replacements	Spend	28,000	31,000	34,000	37,000	40,000						2,257	4,863	7,833	11,184
CCPV Generator	Spend	135,000										10,884	11,396	11,931	12,492
CCPV Upgrade	Spend	240,000					10,250	21,150	22,450	11,550	0	19,350	20,259	21,212	22,208
Work Safety Signage	Spend	20,000					2,500	2,500	2,500	2,500	2,500	2,479	2,595	2,717	2,845
Fleet Replacement Programme	Spend	374,778	160,000	147,912	74,608	1,014,608						46,452	68,467	90,018	103,496
		2,365,581	191,000	181,912	111,608	1,054,608	50,421	82,802	(61,015)	(115,092)	(127,017)	230,554	263,739	297,228	323,448

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ANNEX A - BUDGET BIDS

	2025/26	2026/27	2027/28	2028/29	2029/30
Chief Digital & Information Officer					
3C ICT Out Of Hours Rota	17,000	17,000	17,000	17,000	17,000
Investment In 3C Digital (Rebranded 3C ICT Shared Service)	100,000	100,000	100,000	100,000	100,000
SIEM Migration To Cloud	21,667	16,667	16,667	16,667	16,667
Chief Digital & Information Officer Total	138,667	133,667	133,667	133,667	133,667
Chief Executive Officer					
Embedding Huntingdonshire Futures	80,427	25,796	2,000	2,000	2,000
Economic Growth activities / events	40,000	40,000	40,000	40,000	40,000
Chief Executive Officer Total	120,427	65,796	42,000	42,000	42,000
Chief Operating Officer					
Funding for Cambridgeshire Fraud Initiative post	(0)	0	0	0	0
Hybrid Mail Increase	50,000	0	0	0	0
Risk of HB subsidy loss due to care suite proposal	(365,000)	0	0	0	0
Street out-reach service	0	0	0	0	0
Chief Operating Officer Total	(315,000)	0	0	0	0
Head of Communications, Engagement & Public Affairs					
Communications Executive - Digital Communications	48,296	49,288	50,299	51,331	52,383
Let's Talk Huntingdonshire	15,200	15,656	16,126	16,609	17,108
Head of Communications, Engagement & Public Affairs Total	63,496	64,944	66,425	67,940	69,491
Head of Customer Services					
Document Centre Team Leader	(54,149)	(55,255)	(56,386)	(57,540)	(58,716)
Head of Customer Services Total	(54,149)	(55,255)	(56,386)	(57,540)	(58,716)
Head of Democratic Services & Monitoring Officer					
Committee Meeting Streaming	10,000	0	0	0	0
Land Charges (LLC1 Impact)	(50,000)	(33,702)	(34,402)	(35,116)	(35,843)
Head of Democratic Services & Monitoring Officer Total	(40,000)	(33,702)	(34,402)	(35,116)	(35,843)
Head of Environmental Services					
CCTV SLA income	(130,000)	(130,000)	(130,000)	(130,000)	(130,000)
Commercial Manager	49,430	(1,715)	(58,221)	(119,858)	(186,654)
EH Apprentice Expenses To Attend Uni	4,000	4,000	4,000	4,000	4,000
Empty Homes Grants Pot	30,000	0	0	0	0
Environmental Health Apprentice	38,447	39,241	40,123	40,878	41,721
Licensing officer	45,603	46,540	0	0	0
Markets Income Baselineing & Pitch Fee Increase	(9,000)	(9,000)	(9,000)	(9,000)	(9,000)

ANNEX A - BUDGET BIDS

	2025/26	2026/27	2027/28	2028/29	2029/30
Parking Income Increases	(103,500)	(290,000)	(290,000)	(290,000)	(290,000)
Pride in Place Team	94,727	96,624	0	0	0
Skip Service	(20,651)	(28,786)	(37,497)	(47,071)	(57,306)
Trade waste income increase	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Watercourse growth	80,000	80,000	0	0	0
Community Recovery	17,000	18,200	19,400	20,600	21,800
KBC Network Upgrade - Sim Cards	(20,320)	(20,320)	(20,320)	(20,320)	(20,320)
Head of Environmental Services Total	45,736	(225,216)	(511,515)	(580,771)	(655,759)
Head of Housing & Regeneration					
Housing Delivery officer	45,125	45,125	0	0	0
Head of Housing & Regeneration Total	45,125	45,125	0	0	0
Head of Human Resources & Officer Development					
HR Headcount increase	38,937	39,715	0	0	0
Increase in L&D budget	30,000	25,000	25,000	25,000	25,000
Head of Human Resources & Officer Development Total	68,937	64,715	25,000	25,000	25,000
Head of Leisure & Health					
4297 - Physical Activity (Prevention) 3	(30,000)	(10,000)	0	0	0
4252 - Physical Activity (Prevention 2)	811	811	631	822	822
4297 - Physical Activity (Prevention 2)	(4,605)	(4,605)	(4,605)	(4,605)	(4,605)
4297 - Physical Activity (Prevention) 3	30,125	10,947	0	0	0
Fitness center capital income generation	(70,200)	(162,600)	(162,600)	(162,600)	(162,600)
Home Energy Role	22,613	0	0	0	0
OL Burgess Bar additional income and staffing	(26,620)	(34,870)	(43,120)	(51,370)	(59,370)
OL Burgess hall additional income and staffing	(30,532)	(42,072)	(53,612)	(65,152)	(76,692)
OL Group Executive & Swim Co-Ordinator	13,030	13,030	13,030	13,030	13,030
OL Membership Retention Supervisor 20 hours	17,394	17,394	17,394	17,394	17,394
OL price increase	(192,381)	(192,381)	(192,381)	(192,381)	(192,381)
Spend of VAT expected in year	464,957	0	0	0	0
One Leisure Future Developments	0	113,882	(31,236)	(74,413)	(74,788)
Head of Leisure & Health Total	194,592	(290,464)	(456,499)	(519,275)	(539,190)
Head of Planning					
Agile Planning Resource	30,000	0	0	0	0
Planning Apprentices x2	75,045	76,598	0	0	0
Principle Planner (DM)	10,183	10,386	10,593	10,803	11,020

ANNEX A - BUDGET BIDS

	2025/26	2026/27	2027/28	2028/29	2029/30
Principle Projects Officer	46,053	47,482	48,939	50,426	51,944
Priority Service - Income	(132,000)	(100,000)	0	0	0
SPPO To Principle Planner (Local Plan)	3,562	3,633	3,705	3,777	3,853
Principle Planner (Strategic) x2	7,124	7,266	7,410	7,554	7,706
PPO To SPPO (Local Plan)	6,203	6,326	6,454	6,584	6,715
Head of Planning Total	46,169	51,691	77,101	79,144	81,238
Head of Policy, Performance & Emergency Planning					
Enhance the response and delivery of Emergency Planning	45,603	46,540	0	0	0
Implementation of a Emergency Planning Operational call out fund incentive scheme (Bronze)	15,625	15,625	15,625	15,625	15,625
Implementation of a Emergency Planning Tactical Rota incentive scheme (Silver)	32,500	32,500	32,500	32,500	32,500
Head of Policy, Performance & Emergency Planning Total	93,728	94,665	48,125	48,125	48,125
Grand Total	407,728	(84,034)	(666,484)	(796,825)	(889,987)

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Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Planning Application Fees - these are set Nationally and were changed on 6th December 2023										
	Prior Approval	Agricultural and Forestry buildings and operations or demolition of buildings		S	Apr-24	N	240.00	0.00	240.00	100.00%
		Communications (Previously referred to as Telecommunications code systems operators)		S	Apr-24	N	588.00	0.00	588.00	2.00%
		Proposed change of use to state funded or registered nursery		S	Apr-24	N	240.00	0.00	240.00	100.00%
		Proposed change of use of agricultural building to a state funded school or registered nursery		S	Apr-24	N	240.00	0.00	240.00	100.00%
		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-24	N	240.00	0.00	240.00	100.00%
		Proposed change of a building from Office (Use Class B1) use to a use falling within Use Class C3 (Dwelling house)		S	Apr-24	N	240.00	0.00	240.00	100.00%
		Proposed change of use from an agricultural building to a Dwelling house (Use Class C3) where there are no associated building operations		S	Apr-15	N	240.00	0.00	240.00	100.00%
		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-24	N	240.00	0.00	240.00	100.00%
		Proposed change of use from storage or Distribution to Dwellinghouses		S	Apr-24	N	240.00	0.00	240.00	100.00%
		Proposed change of use from light industrial to Dwellinghouses		S	Apr-24	N	240.00	0.00	240.00	100.00%
	Full Applications	Householder Applications	Alterations/extensions to a single dwellinghouse, including works within boundary	S	Apr-24	N	528.00	0.00	528.00	105.00%
			Alterations/extensions to two or more dwellinghouses, including works within boundary	S	Apr-24	N	1043.00	0.00	1,043.00	105.00%
		Erection Of Dwellinghouses	Fewer than 10 dwellinghouses	S	Apr-24	N	588.00	0.00	588.00	2.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			Between 10 and 50 dwellinghouses	S	Apr-24	N	635.00	0.00	635.00	2.00%
			More that 50 Dwellinghouses To a maximum of £405,000.	S	Apr-24	N	31385.00	0.00	31,385.00	2.00%
		Erection Of Buildings	No increase in gross floor space or no more than 40 square metres	S	Apr-24	N	298.00	0.00	298.00	2.00%
			More than 40 square metres but less than 1,000 square metres	S	Apr-24	N	588.00	0.00	588.00	2.00%
			Between 1,000 square metres and 3,750 square metres	S	Apr-24	N	635.00	0.00	635.00	2.00%
			More than 3,750 square metres	S	Apr-24	N	31385.00	0.00	31,385.00	2.00%
			plus for each in excess of 3,750square metres up to a maximum of £405,000	S	Apr-24	N	189.00	0.00	189.00	2.00%
	Approval / variation/ discharge of condition	Application for removal or variation of condition following grant of planning permission	Householders	S		N	86.00	0.00	86.00	N/A
			Non-Major Development	S		N	586.00	0.00	586.00	N/A
			Major Development	S		N	2000.00	0.00	2,000.00	N/A
		Request for confirmation that one or more planning conditions have been complied with	Per request for householder	S	Apr-24	N	86.00	0.00	86.00	100.00%
			otherwise per request	S	Apr-24	N	298.00	0.00	298.00	106.00%
	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-24	N	470.00	0.00	470.00	2.00%
			More than 10 but not more than 50 dwellings for each	S	Apr-24	N	635.00	0.00	635.00	2.00%
		More than 50 dwellings		S	Apr-24	N	31385.00	0.00	31,385.00	2.00%
			plus for each in excess of 50 up to a maximum of £405,000 (previously £250,000)	S	Apr-24	N	189.00	0.00	189.00	2.00%
	Other changes of use of a building or land			S	Apr-24	N	588.00	0.00	588.00	2.00%
	Advertising	Relating to the business on the premises		S	Apr-24	N	168.00	0.00	168.00	2.00%
		Advanced signs which are not on or visible from the site, directing the public to a business		S	Apr-24	N	168.00	0.00	168.00	2.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		Other advertisements		S	Apr-24	N	588.00	0.00	588.00	2.00%
					Apr-24					
	Application for permission in principle	Fee for each 0.1 hectare of site area		S	Apr-24	N	512.00	0.00	512.00	2.00%
					Apr-24					
	Application for a non-material amendment following a grant of planning permission	Application in respect of householder development		S	Apr-24	N	44.00	0.00	44.00	2.00%
		Application in respect of other developments		S	Apr-24	N	298.00	0.00	298.00	2.00%
<p>Pre Application Fees - these are set by HDC. Where any development that falls within one or more category the fees should be added together.</p>										
	Householder - Written Advice Only	Householder (Not a Listed Building)		D	Oct-22	S	250.00	50.00	300.00	0.00%
		Householder (Listed Building)		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 - Written Advice Only	Enforcement (Not a Listed Building)		D	Oct-22	S	865.00	173.00	1,038.00	0.00%
		Enforcement (Listed Building)		D	Oct-22	S	1730.00	346.00	2,076.00	0.00%
	Lawful Development Certificate	Lawful Development Certificate Existing/Proposed - Householder		D	Oct-22	S	345.00	69.00	414.00	0.00%
		Lawful Development Certificate Existing/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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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%
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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%
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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-24	S	62.00	12.40	74.40	3.00%
	Refuse Collection									
	Household Bulky Waste		1-3 items	D		N	40.00	0.00	40.00	14.00%
	Household Bulky Waste		4-6 items	D		N	55.00	0.00	55.00	10.00%
	Household Bulky Waste		7-10 items	D		N	80.00	0.00	80.00	7.00%
	Commercial Bulky Waste		Per hour	D		N	150.00	0.00	150.00	0.00%
	Green Bin	Early Bird Deal	Per annum	D		N	50.00	0.00	50.00	0.00%
	Green Bin		Per annum	D		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							

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Markets										
	St Ives Weekly Markets	Casual Trader	10ft Pitch			E	25.00	0.00	25.00	3.00%
		Monday Regular Trader	10ft Pitch			E	20.00	0.00	20.00	15.00%
		Monday Regular Trader (additional)	10ft Pitch			E	12.00	0.00	12.00	13.00%
		Friday Regular Trader	10ft Pitch			E	20.00	0.00	20.00	15.00%
		Friday Regular Trader (additional)	10ft Pitch			E	10.00	0.00	10.00	4.00%
	Huntingdon Weekly Market	Casual Trader	10ft Pitch			E	25.00	0.00	25.00	3.00%
		Wednesday Regular Trader (lower pitch fee)	10ft Pitch			E	15.00	0.00	15.00	12.00%
		Wednesday Regular Trader (higher pitch fee)	10ft Pitch			E	20.00	0.00	20.00	3.00%
		Saturday Regular Trader (lower pitch fee)	10ft Pitch			E	20.00	0.00	20.00	11.00%
		Saturday Regular Trader (higher pitch fee)	10ft Pitch			E	25.00	0.00	25.00	11.00%
	St Ives Bank Holiday Markets	Market Hill regular trader	10ft Pitch			E	27.50	0.00	27.50	6.00%
		Market Hill non - regular trader	10ft Pitch			E	37.50	0.00	37.50	10.00%
		Market Hill casual trader (on the day) RAINING AT 8am	10ft Pitch			E	40.00	0.00	40.00	11.00%
		Market Hill casual trader (on the day) DRY AT 8am	10ft Pitch			E	47.50	0.00	47.50	6.00%
	Electricity supply	per day				S	5.60	1.12	6.72	14.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Fair	Fair Huntingdon	Riverside car park	per day			Z	1,050.00	0.00	1,050.00	0.00%
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%
		HDC operated short stay p&d car parks (up to 4 hours subject to site) under Civil Parking Enforcement legislation	Up to 1 hour	D		S	1.00	0.20	1.20	N/A

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			Up to 1 hour & 15 minutes	D		S	1.17	0.23	1.40	N/A
			Up to 1 hour & 30 minutes	D		S	1.33	0.27	1.60	N/A
			Up to 1 hour & 45 minutes	D		S	1.50	0.30	1.80	N/A
			Up to 2 hours	D		S	1.67	0.33	2.00	N/A
			Up to 2 hours & 15 minutes	D		S	1.83	0.37	2.20	N/A
			Up to 2 hours & 30 minutes	D		S	2.00	0.40	2.40	N/A
			Up to 2 hours & 45 minutes	D		S	2.17	0.43	2.60	N/A
			Up to 3 hours	D		S	2.33	0.47	2.80	N/A
			Up to 3 hours & 15 minutes	D		S	2.50	0.50	3.00	N/A
			Up to 3 hours & 30 minutes	D		S	2.67	0.53	3.20	N/A
			Up to 3 hours & 45 minutes	D		S	2.83	0.57	3.40	N/A
			Up to 4 hours	D		S	3.00	0.60	3.60	N/A
			Daily bay suspension inc events	D		S	8.33	1.67	10.00	N/A
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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%
		HDC operated long stay p&d car parks (up to 23 hours subject to site) under Civil Parking Enforcement legislation	Up to 2 hours	D		S	1.50	0.30	1.80	N/A
			Up to 2 hours & 15 minutes	D		S	1.58	0.32	1.90	N/A
			Up to 2 hours & 30 minutes	D		S	1.67	0.33	2.00	N/A
			Up to 2 hours & 45 minutes	D		S	1.75	0.35	2.10	N/A
			Up to 3 hours	D		S	1.83	0.37	2.20	N/A
			Up to 3 hours & 15 minutes	D		S	1.92	0.38	2.30	N/A
			Up to 3 hours & 30 minutes	D		S	2.00	0.40	2.40	N/A
			Up to 3 hours & 45 minutes	D		S	2.08	0.42	2.50	N/A
			Up to 4 hours	D		S	2.17	0.43	2.60	N/A
			Up to 10 hours	D		S	2.50	0.50	3.00	N/A
			Up to 23 hours	D		S	3.33	0.67	4.00	N/A
			Daily bay suspension inc events	D		S	8.33	1.67	10.00	N/A

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		Huntingdon - Hinchbrooke 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%
	Permit Charges	Resident season ticket permit	6 months	D		S	129.17	25.83	155.00	0.00%
		Resident season ticket permit	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 Historic car 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		S	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 - Hinchbrooke Country Park	6 months	D		S	25.00	5.00	30.00	0.00%
		Huntingdon - Hinchbrooke 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	weekly	D		S	33.33	6.67	40.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
	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	Both Rooms	full day	D		S	270.00	54.00	324.00	0.00%
		Both Rooms	half day	D		S	180.00	36.00	216.00	0.00%
		Tea & Coffee	whole day per person	D		S	4.80	0.96	5.76	0.00%
		Tea & Coffee	half day per person	D		S	3.50	0.70	4.20	0.00%
	Paxton Pits VC	Ranger Present	per hour	D		E	25.00	0.00	25.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		No Ranger Present	per hour	D		E	16.00	0.00	16.00	0.00%
	Rangers price list	Evening activities	per hour	D		N	45.00	0.00	45.00	0.00%
		Guided walk for groups	per hour (Plus travel expenses)	D		N	45.00	0.00	45.00	0.00%
		School visits	per child	D		N	9.00	0.00	9.00	50.00%
		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 negotiable	D		S	100.00	20.00	120.00	852.00%
		Corporate Away Day with Activities and Refreshments	per person varies depending on activites	D		S	37.50	7.50	45.00	7.00%
	Drop in Children Events	minibeast hunting etc	per person	D		S	2.50	0.50	3.00	0.00%
	HCP Mainly	if prizes offered	per person	D		S	3.75	0.75	4.50	6.00%
	HCP Mainly	craft session with refreshments	per person	D		S	10.60	2.12	12.72	0.00%
	HCP Mainly	special events / workshops costed on request		D						
	HCP Mainly	camping - groups such as scouts dofe etc. with insurance only	per person	D		S	2.50	0.50	3.00	(17.00%)
	HCP Mainly	craft fairs	per table	D		S	16.67	3.33	20.00	0.00%
		green willow	0.5m length, bundle 1m (girf bundle)	D		S	2.92	0.58	3.50	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

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							£	£	£	%
			1m length, bundle 1m (girf bundle)	D		S	3.75	0.75	4.50	0.00%
			1.5m length, bundle 1m (girf bundle)	D		S	4.58	0.92	5.50	0.00%
			2m length bundle 1m (girf bundle)	D		S	5.42	1.08	6.50	0.00%
			3m length, bundle 1m (girf bundle)	D		S	6.25	1.25	7.50	0.00%
			3.5m length, bundle 1m (girf bundle)	D		S	7.08	1.42	8.50	0.00%
			Log rounds up to 10cm diameter	D		S	5.00	1.00	6.00	N/A
			Log round up to 30cm diameter	D		S	20.83	4.17	25.00	N/A
			Log rounds over 30cm diameter	D		S	41.67	8.33	50.00	N/A
			Planks (un seasoned) off cuts	D		S	20.00	4.00	24.00	N/A
			Planks (unseasoned) 10/20/price per meter	D		S	10.00	2.00	12.00	N/A
			Planks (unseasoned) 20/40/price per meter	D		S	20.00	4.00	24.00	N/A
			Planks (unseasoned) 30/60/price per meter	D		S	30.00	6.00	36.00	N/A
	charcoal		1.5kg bag	D		S	4.17	0.83	5.00	4.00%
	celebratory trees		planting only	D		S	500.00	100.00	600.00	0.00%
	celebratory woods		planting only	D		S	250.00	50.00	300.00	0.00%
	memorial benches HCP		installation and maintenance	D		S	250.00	50.00	300.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Paxton Pits	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%	
5 YEAR LICENCES already agreed, any new licence holders since 2016 have already been paying £15.75 per foot										
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	20.00%
Facilities	Civic Suite hire	Monday - Friday	Combined room (8am-6pm) per day	D		S	349.55	69.91	419.46	2.00%
			per hour	D		S	75.26	15.05	90.31	50.00%
		Half room(8am-6pm) per day	D		S	199.71	39.94	239.65	2.00%	
			per hour	D		S	51.20	10.24	61.44	2.00%
		Combined room after 6pm per hour	D		S	109.27	21.85	131.12	(3.00%)	
			Half room after 6pm per hour	D		S	72.79	14.56	87.35	45.00%
		Weekends	Combined room (8am-6pm) per day	D		S	559.28	111.86	671.14	2.00%
			per hour	D		S	120.41	24.08	144.49	70.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			Half room (8am - 6pm) per day	D		S	319.53	63.91	383.44	(7.00%)
			per hour	D		S	81.92	16.38	98.30	15.00%
			Combined room after 6pm per hour	D		S	218.54	43.71	262.25	59.00%
			Half room after 6pm per hour	D		S	145.58	29.12	174.70	72.00%
	Pathfinder House Hire Coningsby & Bourn	Monday - Friday	Combined room (8am-6pm) per day	D		S	283.91	56.78	340.69	N/A
			per hour	D		S	57.91	11.58	69.49	N/A
			Half room(8am-6pm) per day	D		S	195.80	39.16	234.96	N/A
			per hour	D		S	39.98	8.00	47.98	N/A
			Combined room after 6pm per hour	D		S	83.96	16.79	100.75	N/A
			Half room after 6pm per hour	D		S	57.97	11.59	69.56	N/A
		Weekends	Combined room (8am-6pm) per day	D		S	454.25	90.85	545.10	N/A
			per hour	D		S	92.65	18.53	111.18	N/A
			Half room (8am - 6pm) per day	D		S	313.28	62.66	375.94	N/A
			per hour	D		S	63.96	12.79	76.75	N/A
			Combined room after 6pm per hour	D		S	115.82	23.16	138.98	N/A
			Half room after 6pm per hour	D		S	79.96	15.99	95.95	N/A
Caravan site licences										
			No charge							
	Relevant Protected Sites	Licence Application	4 - 15 pitches	D	Apr-23	N	366.90	0.00	366.90	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			16 - 39 pitches	D	Apr-23	N	454.40	0.00	454.40	0.00%
			40 - 75 pitches	D	Apr-23	N	505.00	0.00	505.00	0.00%
			76 - 123 pitches	D	Apr-23	N	580.00	0.00	580.00	0.00%
			Over 124 pitches	D	Apr-23	N	629.40	0.00	629.40	0.00%
	Annual Licence Fee		4 - 15 pitches	D	Apr-23	N	216.50	0.00	216.50	0.00%
			16 - 39 pitches	D	Apr-23	N	271.65	0.00	271.65	0.00%
			40 - 75 pitches	D	Apr-23	N	313.00	0.00	313.00	0.00%
			76 - 123 pitches	D	Apr-23	N	366.90	0.00	366.90	0.00%
			Over 124 pitches	D	Apr-23	N	421.85	0.00	421.85	0.00%
	Licence Transfer		4 - 15 pitches	D	Apr-23	N	112.20	0.00	112.20	0.00%
			16 - 39 pitches	D	Apr-23	N	112.20	0.00	112.20	0.00%
			40 - 75 pitches	D	Apr-23	N	112.20	0.00	112.20	0.00%
			76 - 123 pitches	D	Apr-23	N	112.20	0.00	112.20	0.00%
			Over 124 pitches	D	Apr-23	N	112.20	0.00	112.20	0.00%
	Licence Variation		4 - 15 pitches	D	Apr-23	N	224.40	0.00	224.40	0.00%
			16 - 39 pitches	D	Apr-23	N	224.40	0.00	224.40	0.00%
			40 - 75 pitches	D	Apr-23	N	224.40	0.00	224.40	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			76 - 123 pitches	D	Apr-23	N	224.40	0.00	224.40	0.00%
			Over 124 pitches	D	Apr-23	N	224.40	0.00	224.40	0.00%
	Deposit of site rules	Charge for depositing site rules	4 - 15 pitches	D		N	56.10	0.00	56.10	0.00%
			16 - 39 pitches	D		N	56.10	0.00	56.10	0.00%
			40 - 75 pitches	D		N	56.10	0.00	56.10	0.00%
			76 - 123 pitches	D		N	56.10	0.00	56.10	0.00%
			Over 124 pitches	D		N	56.10	0.00	56.10	0.00%
	Cooling Towers and Evaporative Condensers									
		Registrations	No charge	S						
	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%
			Reimbursement of the advertising costs incurred in informing public consultees, recharged in full							

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
	Part B	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%
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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%
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
	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%
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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%
Food Hygiene & Safety										
	Food Premises Approvals	Cost of approval	No charge	S						
	FHRS Rescore Visits	Cost of Visit		D		S	150.00	30.00	180.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
	Health Certificate			D	Apr-23	N	100.00	0.00	100.00	0.00%
	Amendment to original Health Certificate per amendment			D	Apr-23	N	50.00	0.00	50.00	0.00%
	Wet signed hard copy of Health Certificate			D	Apr-23	N	125.00	0.00	125.00	0.00%
	Food examination certificate	Small & simple		D	Apr-23	S	165.00	33.00	198.00	0.00%
		Larger & more complex per hour (min £198)		D		S	60.08	12.02	72.10	0.00%
	Food hygiene courses	Level 2		D		E	60.00	0.00	60.00	0.00%
		Level 3		D		E	299.00	0.00	299.00	0.00%
		CD		D		S	47.08	9.42	56.50	0.00%
	Houses in Multiple Occupation	Initial licence		D	Apr-23	N	605.00	0.00	605.00	0.00%
		Licence Variation	Small & simple No inspection required	D	Apr-23	N	66.88	0.00	66.88	0.00%
		Licence Variation	Larger and more complex inspection required	D	Apr-23	N	160.51	0.00	145.92	0.00%
		Renewal of licence		D	Apr-23	N	220.00	0.00	220.00	0.00%
		Revocation of licence		D		N	110.00	0.00	110.00	0.00%
		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	106.70	0.00	106.70	0.00%
	Accommodation certificate	Issue		D	Apr-23	S	162.47	32.49	194.96	0.00%
Information Requests										
	Environmental Information Enquiry	Contaminated land - site specific		D	Apr-23	N	186.95	0.00	186.95	0.00%
		Simple request		D	Apr-23	N	53.55	0.00	53.55	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Public Health Funerals		Administration charge associated with the organisation of a Public Health Funeral		D	Apr-23	N	500.00	0.00	500.00	0.00%
Pest control										
	Wasps nests	Treatment charge	First nest			S	64.06	12.81	76.87	2.00%
			Subsequent nests treated at the same visit			S	16.40	3.28	19.68	3.00%
	Rats and mice	Treatment charge	First call and maximum of two re-visits to replenish bait			S	82.00	16.40	98.40	3.00%
	Ants, booklice, carpet beetles, fleas, larder beetles and other insects	Treatment charge	First visit			S	68.68	13.74	82.42	3.00%
			Second visit			S	33.83	6.77	40.60	3.00%
	Call out charge or missed appointment					S	30.75	6.15	36.90	2.00%
	Invoicing charge					S	12.81	2.56	15.37	2.00%
	Rat Boxes		Per treatment			S	6.15	1.23	7.38	2.00%
	Mouse Boxes		Per treatment			S	1.03	0.21	1.24	3.00%
	Difenacoum		Per Kilo			S	2.46	0.49	2.95	2.00%
	Rat bait per tray		Per treatment			S	0.62	0.12	0.74	2.00%
	Rat bait per box		Per treatment			S	1.23	0.25	1.48	3.00%
	Rat bait per pipe		Per treatment			S	1.23	0.25	1.48	3.00%
	Brodificoum		Per Kilo			S	6.46	1.29	7.75	2.00%
	Mouse bait per tray		Per treatment			S	1.23	0.25	1.48	3.00%
	Mouse bait per box		Per treatment			S	1.23	0.25	1.48	3.00%
	Brodificoum wax blocks 20gm					S	0.38	0.08	0.46	4.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
	Hourly rate					S	46.13	9.23	55.36	3.00%
	Invoicing charge					S	10.68	2.14	12.82	3.00%
	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	70.00	14.00	84.00	8.00%
		Dog returned directly to owner without kennelling, plus statutory fine	per dog	S / D	Apr-24	S	95.00	19.00	114.00	6.00%
		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	6.00%
	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	8.00%
		Kennelling overnight charge	per dog	S / D	Apr-24	N	35.00	0.00	35.00	17.00%
		Kennelling overnight charge from 2nd Night - 7th Night per Night	per dog	S / D	Apr-24	N	35.00	0.00	35.00	17.00%
		Kennelling overnight charge from 8th Night Owner has lost legal right to claim the dog								
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										
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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%
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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%
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			Provisional Statement	S		N	15,000.00	0.00	15,000.00	0.00%
		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%
	Gambling Act 2005 - Permits & Lotteries									
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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 (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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
			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%
		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

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Licensing Act 2003		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%
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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%
		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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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%
		Premise - E (£125,000 and above) (initial issue)		S		N	635.00	0.00	635.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		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		N	228.18	0.00	228.18	30.00%
		Renewal	3 Yearly Licence	S		N	163.18	0.00	163.18	36.00%
		Knowledge & Competency test (dual Licence)		D		N	65.00	0.00	65.00	8.00%
		Knowledge & Competency test (Private Hire only)		D		N	55.00	0.00	55.00	10.00%
		Replacement badge / Licence		D		N	15.00	0.00	15.00	50.00%
		1 year Licence (where determined by delegation)		D		N	116.18	0.00	116.18	43.00%
		Safeguarding training		D		N	30.00	0.00	30.00	0.00%
	Vehicle Licences	Private Hire - Initial grant (*Incl signs)	1 Year	D		N	304.00	0.00	304.00	19.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		Private Hire - Renewal	1 Year	D		N	232.00	0.00	232.00	19.00%
		Hackney Carriage initial grant (*Incl sign)	1 Year	D		N	304.00	0.00	304.00	19.00%
		Hackney Carriage Renewal	1 Year	D		N	232.00	0.00	232.00	19.00%
		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	15.00	0.00	15.00	0.00%
		Replacement of plates	1 Year	D		N	25.00	0.00	25.00	14.00%
		Transfer of interest	1 Year	D		N	25.00	0.00	25.00	25.00%
		Door signs - magnetic Per pair		D		N	17.00	0.00	17.00	(15.00%)
		Door signs - permanent Per pair		D		N	15.00	0.00	15.00	0.00%
Private Hire Operator's Licences		Initial issue	5 Yearly Licence	D		N	558.60	0.00	558.60	13.00%
		Knowledge & Competency test		D		N	60.00	0.00	60.00	0.00%
		Renewal	5 Yearly Licence	D		N	451.25	0.00	451.25	13.00%
		Renewal yearly Licence where permitted	1 Year	D		N	140.60	0.00	140.60	12.00%
		Change of name / address		D		N	15.00	0.00	15.00	25.00%
		Change of Company Director		D		N	15.00	0.00	15.00	25.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Animal Welfare										
	Animal Boarding Establishments	0 - 5 Animals Application Fee	1 Year	D	Apr-24	N	158.00	0.00	158.00	5.00%
		0 - 5 Animals Licence Fee	1 Year	D	Apr-24	N	133.00	0.00	133.00	3.00%
		6 - 25 Animals Application Fee	1 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
		6 - 25 Animals Licence Fee	1 Year	D	Apr-24	N	206.00	0.00	206.00	3.00%
		26 - 50 Animals Application Fee	1 Year	D	Apr-24	N	181.00	0.00	181.00	3.00%
		26 - 50 Animals Licence Fee	1 Year	D	Apr-24	N	278.00	0.00	278.00	3.00%
		50+ Animals Application Fee	1 Year	D	Apr-24	N	207.00	0.00	207.00	3.00%
		50+ Animals Licence Fee	1 Year	D	Apr-24	N	327.00	0.00	327.00	3.00%
		0 - 5 Animals Application Fee	2 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
		0 - 5 Animals Licence Fee	2 Year	D	Apr-24	N	194.00	0.00	194.00	3.00%
		6 - 25 Animals Application Fee	2 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
		6 - 25 Animals Licence Fee	2 Year	D	Apr-24	N	230.00	0.00	230.00	3.00%
		26 - 50 Animals Application Fee	2 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
		26 - 50 Animals Licence Fee	2 Year	D	Apr-24	N	290.00	0.00	290.00	3.00%
		50+ Animals Application Fee	2 Year	D	Apr-24	N	206.00	0.00	206.00	3.00%
		50+ Animals Licence Fee	2 Year	D	Apr-24	N	350.00	0.00	350.00	3.00%
		0 - 5 Animals Application Fee	3 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		0 - 5 Animals Licence Fee	3 Year	D	Apr-24	N	230.00	0.00	230.00	3.00%
		6 - 25 Animals Application Fee	3 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
		6 - 25 Animals Licence Fee	3 Year	D	Apr-24	N	255.00	0.00	255.00	3.00%
		26 - 50 Animals Application Fee	3 Year	D	Apr-24	N	181.00	0.00	181.00	3.00%
		26 - 50 Animals Licence Fee	3 Year	D	Apr-24	N	314.00	0.00	314.00	3.00%
		50+ Animals Application Fee	3 Year	D	Apr-24	N	206.00	0.00	206.00	3.00%
		50+ Animals Licence Fee	3 Year	D	Apr-24	N	375.00	0.00	375.00	3.00%
		0 - 5 Animals	Licence Variation	D	Apr-24	N	158.00	0.00	158.00	3.00%
		6 - 25 Animals	Licence Variation	D	Apr-24	N	170.00	0.00	170.00	3.00%
		26 - 50 Animals	Licence Variation	D	Apr-24	N	181.00	0.00	181.00	3.00%
		50+ Animals	Licence Variation	D	Apr-24	N	206.00	0.00	206.00	3.00%
		0 - 5 Animals	Re - Inspect	D	Apr-24	N	99.00	0.00	99.00	3.00%
		6 - 25 Animals	Re - Inspect	D	Apr-24	N	122.00	0.00	122.00	3.00%
		26 - 50 Animals	Re - Inspect	D	Apr-24	N	145.00	0.00	145.00	3.00%
		50+ Animals	Re - Inspect	D	Apr-24	N	170.00	0.00	170.00	3.00%
	Dog Breeding	0 - 5 Animals Application Fee	1 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
		0 - 5 Animals Licence Fee	1 Year	D	Apr-24	N	134.00	0.00	134.00	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
	6 - 25	Animals Application Fee	1 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
	6 - 25	Animals Licence Fee	1 Year	D	Apr-24	N	206.00	0.00	206.00	3.00%
	25+	Animals Application Fee	1 Year	D	Apr-24	N	181.00	0.00	181.00	3.00%
	25+	Animals Licence Fee	1 Year	D	Apr-24	N	265.00	0.00	265.00	3.00%
	0 - 5	Animals Application Fee	2 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
	0 - 5	Animals Licence Fee	2 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
	6 - 25	Animals Application Fee	2 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
	6 - 25	Animals Licence Fee	2 Year	D	Apr-24	N	231.00	0.00	231.00	3.00%
	25+	Animals Application Fee	2 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
	25+	Animals Licence Fee	2 Year	D	Apr-24	N	290.00	0.00	290.00	3.00%
	0 - 5	Animals Application Fee	3 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
	0 - 5	Animals Licence Fee	3 Year	D	Apr-24	N	206.00	0.00	206.00	3.00%
	6 - 25	Animals Application Fee	3 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
	6 - 25	Animals Licence Fee	3 Year	D	Apr-24	N	254.00	0.00	254.00	3.00%
	25+	Animals Application Fee	3 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
	25+	Animals Licence Fee	3 Year	D	Apr-24	N	303.00	0.00	303.00	3.00%
	0 - 5	Animals Licence Variation		D	Apr-24	N	158.00	0.00	158.00	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		6 - 25 Animals	Licence Variation	D	Apr-24	N	170.00	0.00	170.00	3.00%
		25+ Animals	Licence Variation	D	Apr-24	N	182.00	0.00	182.00	3.00%
		0 - 5 Animals	Re - Inspect	D	Apr-24	N	99.00	0.00	99.00	3.00%
		6 - 25 Animals	Re - Inspect	D	Apr-24	N	125.00	0.00	125.00	3.00%
		25+ Animals	Re - Inspect	D	Apr-24	N	148.00	0.00	148.00	3.00%
	Selling animals as pets	Animals as pets Application Fee	1 Year	D	Apr-24	N	165.00	0.00	165.00	0.00%
		Animals as pets Licence Fee	1 Year	D	Apr-24	N	129.00	0.00	129.00	0.00%
		For each species of any Dangerous Wild Animal if applicable	1 Year	D	Apr-24	N	59.00	0.00	59.00	0.00%
		Animals as pets Application Fee	2 Year	D	Apr-24	N	165.00	0.00	165.00	0.00%
		Animals as pets Licence Fee	2 Year	D	Apr-24	N	129.00	0.00	129.00	0.00%
		For each species of any Dangerous Wild Animal if applicable	2 Year	D	Apr-24	N	59.00	0.00	59.00	0.00%
		Animals as pets Application Fee	3 Year	D	Apr-24	N	165.00	0.00	165.00	0.00%
		Animals as pets Licence Fee	3 Year	D	Apr-24	N	129.00	0.00	129.00	0.00%
		For each species of any Dangerous Wild Animal if applicable	3 Year	D	Apr-24	N	59.00	0.00	59.00	0.00%
		Animals as pets	Licence Variation	D	Apr-24	N	165.00	0.00	165.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		Animals as pets	Re - Inspect	D	Apr-24	N	96.00	0.00	96.00	0.00%
Hiring out Horses	0 - 5	Animals Application Fee	1 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
	0 - 5	Animals Licence Fee	1 Year	D	Apr-24	N	145.00	0.00	145.00	3.00%
	6 - 25	Animals Application Fee	1 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
	6 - 25	Animals Licence Fee	1 Year	D	Apr-24	N	254.00	0.00	254.00	3.00%
	25+	Animals Application Fee	1 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
	25+	Animals Licence Fee	1 Year	D	Apr-24	N	303.00	0.00	303.00	3.00%
	0 - 5	Animals Application Fee	2 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
	0 - 5	Animals Licence Fee	2 Year	D	Apr-24	N	206.00	0.00	206.00	3.00%
	6 - 25	Animals Application Fee	2 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
	6 - 25	Animals Licence Fee	2 Year	D	Apr-24	N	267.00	0.00	267.00	3.00%
	25+	Animals Application Fee	2 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
	25+	Animals Licence Fee	2 Year	D	Apr-24	N	328.00	0.00	328.00	3.00%
	0 - 5	Animals Application Fee	3 Year	D	Apr-24	N	158.00	0.00	158.00	3.00%
	0 - 5	Animals Licence Fee	3 Year	D	Apr-24	N	254.00	0.00	254.00	3.00%
	6 - 25	Animals Application Fee	3 Year	D	Apr-24	N	170.00	0.00	170.00	3.00%
	6 - 25	Animals Licence Fee	3 Year	D	Apr-24	N	290.00	0.00	290.00	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		25+ Animals Application Fee	3 Year	D	Apr-24	N	182.00	0.00	182.00	3.00%
		25+ Animals Licence Fee	3 Year	D	Apr-24	N	364.00	0.00	364.00	3.00%
		0 - 5 Animals	Licence Variation	D	Apr-24	N	158.00	0.00	158.00	3.00%
		0 - 5 Animals	Re - Inspect	D	Apr-24	N	99.00	0.00	99.00	3.00%
		6 - 25 Animals	Licence Variation	D	Apr-24	N	170.00	0.00	170.00	3.00%
		6 - 25 Animals	Re - Inspect	D	Apr-24	N	122.00	0.00	122.00	3.00%
		25+ Animals	Licence Variation	D	Apr-24	N	182.00	0.00	182.00	3.00%
		25+ Animals	Re - Inspect	D	Apr-24	N	145.00	0.00	145.00	3.00%
	Exhibiting / Performing Animals	Any number of animals Application Fee	3 Year	D	Apr-24	N	153.00	0.00	153.00	0.00%
		Any number of animals Licence Fee	3 Year	D	Apr-24	N	165.00	0.00	165.00	0.00%
		Any number of animals	Licence Variation	D	Apr-24	N	141.00	0.00	141.00	0.00%
	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%
	Zoo licences	Administration fee	per application		Apr-23	N	54.18	0.00	54.18	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
		Officer time	per application		Apr-23	N	0.00	0.00	0.00	#DIV/0!
		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		Street Trading Consents - 1 Day		D	Apr-24	N	67.00	0.00	67.00	0.00%
		Street Trading Consents - 1 Month		D	Apr-24	N	249.00	0.00	249.00	0.00%
		Street Trading Consents - 6 Months		D	Apr-24	N	1,364.00	0.00	1,364.00	0.00%
		Street Trading Consents - Annual		D	Apr-24	N	2,136.00	0.00	2,136.00	0.00%
		Street Trading Consents - Seasonal		D	Apr-24	N	692.00	0.00	692.00	0.00%
		Street Trading Licences		D	Apr-24	N	1,920.00	0.00	1,920.00	0.00%
Scrap dealers income		Site licence	Every 3 years	D	Apr-24	N	480.00	0.00	480.00	0.00%
		Mobile collector	Every 3 years	D	Apr-24	N	330.00	0.00	330.00	0.00%
		Collectors licence with existing licence with another LA		D	Apr-24	N	289.00	0.00	289.00	0.00%
		Variation of licence (person)		D	Apr-24	N	121.00	0.00	121.00	0.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT +	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
<p style="color: red;">Land Charges - Questions 16, 21 & 22 are set by County, but have not been approved yet.</p>										
	Land Charges	Basic search fee		S / D		N	133.00	0.00	154.50	4.00%
		Basic commercial search fee		S / D		N	175.50	0.00	205.50	2.00%
	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		S	107.50	21.50	129.00	5.00%
		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		S	150.00	30.00	180.00	3.00%
		Several parcels of land - each additional parcel		D		S	57.80	11.56	69.36	0.00%
	CON 29O					S	6.45	1.29	7.74	1.00%
		Question 8		D		S	15.00	3.00	18.00	0.00%
		Question 16 (County)		D		S	19.00	3.80	22.80	12.00%
		Question 21 (County)		D		S	19.00	3.80	22.80	12.00%
		Question 22 (County)		D		S	33.00	6.60	39.60	14.00%
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Detail	Rate per	Statutory (S) Discretionary (D)	Date of last change	VAT *	Net charge	VAT	Total Charge	% Change from 2024/25
							£	£	£	%
Electoral Registration										
	Statutory fees	Open register - data	Admin	S		N	20.00	0.00	20.00	0.00%
			plus per thousand entries(or part)	S		N	1.50	0.00	1.50	0.00%
		Open register - paper	Admin	S		N	10.00	0.00	10.00	0.00%
			plus per thousand entries(or part)	S		N	5.00	0.00	5.00	0.00%
		These rates of charge equally apply to the sale of monthly alterations to the electoral register.								
		Overseas electors - data	Admin	S		N	20.00	0.00	20.00	0.00%
			plus per 100 entries(or part)	S		N	1.50	0.00	1.50	0.00%
		Overseas electors - paper	Admin	S		N	10.00	0.00	10.00	0.00%
			plus per 100 entries(or part)	S		N	5.00	0.00	5.00	0.00%

* **Key to VAT Indicators**

S = Standard Rated

N = Non-Business (outside scope of VAT)

Z = Zero Rated

E = Exempt

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Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge		Change from 2024/25
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£

%

Leisure & Health

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SWIMMING

CASUAL			
Swim Session (under 3's)		0.00	0.00%
Swim Session (3 to 15 years)		3.50	3.00%
Swim Session (16 to 59 years)		5.40	4.00%
Aqua Classes (Aquafit / Aqua Natal)		6.70	3.00%
Family Swim Pass (2 adults and 3 children)		16.50	3.00%
Swim Session (Nonmem adult)		6.70	3.00%
SWIM MEMBERSHIPS			
Monthly Aqua Membership (Student)		18.10	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Monthly Aqua Membership (16+ and 60+ years)	28.90	3.00%
	Monthly Aqua Membership Business (16+ and 60+ years)	26.00	3.00%
	Annual Aqua Membership (16+ and 60+ years)	294.60	3.00%
	Annual Aqua Membership Business (16+ years)	264.80	3.00%
	30 day swim pass	36.60	3.00%
	Lifeguard	22.10	3.00%
	JUNIOR & BABY SWIMMING LESSONS		
	30 minutes - Monthly Direct Debit	33.30	3.00%
	45 minutes - Monthly Direct Debit	46.60	3.00%
	60 minutes - Monthly Direct Debit	60.70	3.00%
	30 minutes - 15 Week Block Cash	8.90	3.00%
	45 minutes - 15 Week Block Cash	11.70	3.00%
	60 minutes - 15 Week Block Cash	15.70	3.00%
	30 min crash course	7.90	4.00%
	45 min crash course	11.70	3.00%
	360 min crash course	15.70	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
ADULT SWIM LESSONS			
	60 minutes - Pay As You Go	14.50	4.00%
	30 minutes - Block (per lesson)	6.90	3.00%
	45 minutes - Block (per lesson)	10.00	3.00%
	60 minutes - Block (per lesson)	12.80	3.00%
PRIVATE LESSONS			
	1 to 1 Private Lesson (30 minutes)	23.80	3.00%
	2 to 1 Private Lesson (30 minutes)	33.30	3.00%
 DRYSIDE AND OUTDOOR ACTIVITIES			
LEO'S FUNZONE			
	Under 1's	0.00	0.00%
	1 to 9 years (Huntingdon)	2.60	4.00%
	1 to 9 years (St Neots)	2.60	4.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Concessionary Membership	0.00	0.00%
	ROLLER SKATING		
	Roller Skating Session (St Ives)	5.50	4.00%
	Roller Skating Session (St Neots)	5.50	4.00%
	TENPIN BOWLING		
	2 person bowling session	12.20	3.00%
	4 person bowling session	24.30	3.00%
	6 person bowling session	36.60	3.00%
	60 minute bowling	152.50	3.00%
	90 minute bowling	213.50	3.00%
	FITNESS CLASSES		

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Fitness Class Pass	59.80	3.00%
	Fitness Class (50 minutes)	6.60	3.00%
	Fitness Class (30 minutes)	4.40	2.00%
	Fitness Class (50 minutes) - Non Member	7.75	3.00%
	Fitness Class (30 minutes) - Non Member	5.40	2.00%
	Teen Fitness Class (11 to 15 years)	3.10	3.00%
	Teen Fitness Class (11 to 15 years) - Non Member	3.80	3.00%
	Right Start classes	4.70	4.00%
	Cyclone stand alone DD	19.40	3.00%
	Cyclone session	4.30	2.00%
	Cyclone session - Non Member	5.50	4.00%
TABLE TENNIS			
	Table Tennis (anytime) - per table	7.70	3.00%
	Table Tennis (anytime) - per table - Non Member	8.80	4.00%
SQUASH COURTS			

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Squash Court (anytime)	8.80	4.00%
	Squash Court (anytime) - Non Member	10.50	3.00%
	Squash Pass (block of 5 squash courts)	44.30	3.00%
TENNIS COURTS			
	Tennis Court (anytime) 1hr	7.70	3.00%
	Tennis Court (anytime) 1hr - Non Member	8.80	4.00%
	Tennis Court (anytime) 1.5hrs	11.00	3.00%
	Tennis Court (anytime) 1.5hrs - Non Member	13.20	3.00%
	Tennis Court (annual pass)	44.30	3.00%
BADMINTON COURTS			
	Badminton Court (anytime)	12.20	3.00%
	Badminton Court (anytime) - Non Member	16.50	3.00%
	Badminton Pass (block of 5 badminton courts)	61.00	3.00%
	Courts for kids (up to 18!)	3.30	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Short Tennis	12.20	3.00%
	Short Tennis - Non Member	16.50	3.00%
	SPORTS HALL		
	Huntingdon - Whole Hall (3 courts)	53.00	3.00%
	Ramsey - Whole Hall (3 courts)	53.00	3.00%
	St Ives - Whole Hall (6 courts)	83.20	3.00%
	St Ives - Half Hall (3 courts)	46.80	3.00%
	St Neots - Whole Hall (5 courts)	62.90	(10.00%)
	NETBALL COURTS		
	St Ives - Netball Court	27.80	3.00%
	OUTDOOR SYNTHETIC PITCHES		
	Huntingdon - 3G 5-a-side Pitch	38.70	3.00%
	Ramsey - 3G quarter	36.60	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Ramsey - 3G half	72.10	3.00%
	Ramsey - 3G full	100.00	3.00%
	St Ives - 3G Full Pitch	100.00	3.00%
	St Ives - 3G Half	72.10	3.00%
	St Ives - 3G Quarter Pitch	38.80	3.00%
	St Ives - Large Astro Pitch	72.10	3.00%
	St Ives - Half Large Astro Pitch	55.50	3.00%
	St Neots - 3G quarter	38.80	9.00%
	St Neots - 3g half	72.10	3.00%
	St Neots - 3g whole	100.00	3.00%
	St Neots - Small Astro Pitch	42.20	3.00%
	holiday offer 3g ALL SITES	22.20	3.00%
	OUTDOOR FACILITIES (invoiced)		
	Grass Football Pitch - Seniors	55.10	3.00%
	Rounders	28.70	3.00%
	Cricket Nets (3 nets)	26.50	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Cricket Net (single)	8.80	4.00%
	Cricket Net (single) - Non Member	11.00	3.00%
	Cricket Green	121.60	3.00%
	Athletics Arena (without set-up)	40.80	3.00%
	Athletics Arena (with set-up)	54.10	3.00%
	annual track pass	38.70	3.00%
NEW MEMBERSHIPS			
	JOINING FEE		
	One Plan	17.50	9.00%
	Student Induction	17.50	9.00%
	Self-employed PT - Session rate 30 mins	3.30	3.00%
	Self-employed PT - Session rate 60 mins	6.70	3.00%
	OLAL Annual	360.00	New Charge

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Diamond Membership		
	Monthly Direct Debit	55.00	0.00%
	Monthly Direct Debit - Joint	100.00	0.00%
	Annual	550.00	0.00%
	Annual - Joint	1000.00	0.00%
	Platinum Membership		
	Monthly Direct Debit	44.30	3.00%
	Monthly Direct Debit - Joint	77.80	3.00%
	Annual	443.00	(3.00%)
	Annual - Joint	778.00	4.00%
	Business - single Monthly Direct Debit	39.90	3.00%
	Business - Joint Monthly Direct Debit	72.10	3.00%
	Business - Annual	399.00	0.00%
	Business - Joint Annual	721.00	12.00%
	Corporate - Annual	376.00	3.00%
	OLAL Platinum DD	36.00	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	with a campaign applied	29.80	3.00%
	with a concessionary applied	23.00	2.00%
	SOLO (Huntingdon, St Ives & St Neots)		
	Monthly Direct Debit	37.70	3.00%
	Annual	377.00	1.00%
	Business - Monthly Direct Debit	34.00	3.00%
	Business - Annual	340.00	1.00%
	Casual gym sess PEAK	8.30	2.00%
	SOLO (Ramsey)		
	Monthly Direct Debit	32.00	3.00%
	Annual	320.00	0.00%
	Business - Monthly Direct Debit	23.80	3.00%
	Business - Annual	238.00	(18.00%)
	Casual gym sess PEAK	6.10	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge		Change from 2024/25
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£

%

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STUDENT (Huntingdon, St Ives & St Neots)	
Monthly Direct Debit	27.70
Casual	4.40
Casual (Block of 10 sessions)	44.30

3.00%
2.00%
3.00%

STUDENT (Ramsey)	
Monthly Direct Debit	22.10
Casual	3.90
Casual (Block of 10 sessions)	38.50

3.00%
5.00%
2.00%

OLD MEMBERSHIPS (BEFORE 1ST APRIL 2015)

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	OFF PEAK MEMBERSHIP		
	Single - Monthly Direct Debit	38.60	3.00%
	Single - Annual	386.00	1.00%
	Joint - Monthly Direct Debit	63.30	3.00%
	Joint - Annual	633.00	4.00%
	PREMIER		
	Single - Monthly Direct Debit	44.30	3.00%
	Business Monthly Direct Debit	39.90	3.00%
	Single - Annual	443.00	(3.00%)
	Joint - Annual (family advantage?)	770.30	3.00%
	Premier Business Annual	399.00	1.00%
	GYM ONLY		
	Single - Monthly Direct Debit	41.00	3.00%
	Single - Annual	407.80	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Joint - Monthly Direct Debit	66.10	3.00%
	Joint - Annual	661.30	3.00%
CHILDREN'S PARTIES			
	LEO'S FUNZONE		
	Leo's Funzone Party	3.80	3.00%
	Exclusive Hire (one hour) up to 40 children	165.40	3.00%
	Exclusive Hire (two hours) up to 40 children	221.50	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
HUNTINGDON			
	Leo's Bouncy Kingdom (up to 5 years) up to 40 children	121.50	3.00%
	Floats Fun Pool Party (all ages) up to 40 children	121.50	3.00%
	Inflatable Fun Pool Party (under 8's) up to 35 children	149.50	3.00%
	Inflatable Fun Pool Party (8+ years) up to 45 children	149.50	3.00%
	Indoor Football Party (all ages) up to 25 children	62.90	7.00%
	Outdoor Football Party (5 to 12 years) up to 25 children	38.80	3.00%
	Roller Skating Party (all ages) up to 40 children	121.50	3.00%
RAMSEY			
	Floats Fun Pool Party (all ages) up to 55 children	121.50	3.00%
	Inflatable Fun Pool Party (8+ years) up to 40 children	149.50	3.00%
	Bouncy Castle & Soft Play (up to 5 years) up to 30 children	121.50	3.00%
	Party Food Area	27.80	3.00%
	indoor football party	60.60	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	ST IVES		
	Inflatable Fun Pool Party (8+ years) up to 40 children	149.50	3.00%
	Floats Fun Pool Party (all ages) up to 65 children	121.50	3.00%
	Roller Skating Party (all ages) up to 40 children	121.50	3.00%
	Bouncy Castle Party (4+ years) up to 30 children	149.50	3.00%
	Indoor Football Party (all ages) up to 40 children	62.90	7.00%
	Outdoor Football Party (all ages) up to XX people	38.80	3.00%
	ST NEOTS		
	Floats Fun Pool Party (all ages) up to 80 children	121.50	3.00%
	Inflatable Fun Pool Party (under 8's) up to 50 children	160.00	3.00%
	Inflatable Fun Pool Party (8+ years) up to 70 children	160.00	3.00%
	Snake SLide/extra lifeguard	11.05	3.00%
	Indoor Football Party (all ages) up to 30 children	62.90	7.00%
	Outdoor Football Party (all ages) up to 30 children	38.80	3.00%
	Roller Skating Party (6+ years) up to 50 children	121.50	3.00%
	Bouncy Castle & Soft Play (2 to 8 years) up to 30 children	121.50	3.00%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
<u>ACTIVE LIFESTYLES</u>			
	Exercise Referral Daytime (12 weeks)	62.00	3.00%
	Exercise Referral Anytime (12 weeks)	83.50	3.00%
	Exercise Referral Anytime inc. classes (3 mths dd	29.80	3.00%
	Active Lifestyles 10 session pass	42.00	5.00%
	Right Now Classes (e.g. Yoga Stretch & Relax)	5.20	4.00%
	Walking Sports	3.40	3.00%
	Walking Sports Pass	32.00	3.00%
	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	63.00%

ONE LEISURE CONCESSIONARY MEMBERSHIP SCHEME

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge	Change from 2024/25
		£	%
	Impressions - DD Membership (Gym, Swim) - SOLO ANY SITE	18.00	3.00%
	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%
	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%

Huntingdonshire District Council - Fees and Charges as at April 2025

Service	Element	Total Charge		Change from 2024/25
		£		%
	Escape	20.00		0.00%
	Leos Funzone etc.	0.00		0.00%
	One Card	0.00		0.00%

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Public
Key Decision - No

HUNTINGDONSHIRE DISTRICT COUNCIL

Title/Subject Matter:	Pay Policy Statement 2025/2026
Meeting/Date:	Employment Committee – 25 February 2025, Full Council - 26 February 2025
Executive Portfolio:	Cllr Lara Davenport (LD), Executive Councillor for Climate, Transformation and Workforce
Report by:	Interim Head of HR (LH)
Ward(s) affected:	N/A

Executive Summary:

The Localism Act 2011, requires for each local authority to produce and publish an annual Pay Policy Statement. The purpose of the Pay Policy Statement is to ensure transparency and accountability with regards to our approach to setting pay.

The Statement must be agreed by Full Council and published on our Website by 31st March 2025. It must set out the authority's policies relating to the remuneration of its chief officers, the remuneration of its lowest-paid employees and the relationship between the remuneration of chief officers and of other employees. Including the ratio of pay of the top earner and that of the median earner.

The Pay Policy Statement attached sets out the Council's current policies and standard practices and should satisfy the requirements of the Localism Act 2011. Much of the information required is already published by the Council on its website.

Once adopted, the Pay Policy Statement will be publicised on the Council's website along with the data on senior salaries that is already published (under the Code of Recommended Practice for Local Authorities on Data Transparency 2011) through the Annual accounts.

The Statement will be submitted to the Employment Committee at their meeting on 25 February 2025, and their views will be reported to the Council.

The Council is

RECOMMENDED

To approve the Pay Policy Statement for 2025/26.

1. PURPOSE OF THE REPORT

- 1.1 The report draws Employment Committee and then the Council's attention to the Annual Pay Policy Statement for 2025/26.

2. WHY IS THIS REPORT NECESSARY/BACKGROUND

- 2.1 The Localism Act 2011 requires each local authority to produce an annual Pay Policy Statement. The purpose of the Pay Policy Statement is to ensure transparency and accountability with regards to our approach to setting pay.
- 2.2 Employment Committee are asked to review and agree the Pay Policy statement, which can then be taken to full council, before publication on our website by 31 March 2025.

3. KEY IMPACTS / RISKS

- 3.1 It is a statutory requirement for the council to publish this Annual Pay Policy statement.

4. WHAT ACTIONS WILL BE TAKEN/TIMETABLE FOR IMPLEMENTATION

- 4.1 Employment Committee to review 25 February, Full Council to review 26 February. Publication on HDC Website by 31 March 2025.

5. LIST OF APPENDICES INCLUDED

Appendix 1 –2025/26 Pay Policy Statement HDC

CONTACT OFFICER

Name/Job Title: Leanne Harfield, Interim Head of HR
Tel No: 01480 388569
Email: leanne.harfield@huntingdonshire.gov.uk

PAY POLICY STATEMENT 2025 - 2026

1. Introduction and scope

- 1.1. This Pay Policy Statement is produced in accordance with the Localism Act 2011 and sets out Huntingdonshire District Council's approach, to ensure transparency and accountability with regards to setting pay.
- 1.2. The Pay Policy Statement identifies:
 - The method by which salaries and severance payments are determined.
 - The detail and level of remuneration of the council's most senior managers, that is the Managing Director and the Senior Leadership Team, which accords with the requirements of the Localism Act 2011.
 - The detail and level of remuneration for the lowest level of post.
 - The ratio of pay of the top earner and that of the median earner.
- 1.3. The localism Act refers to posts of Chief Executive, Chief Officer and Deputy Chief Officer (those that report to a Chief Officer). Whilst the Council does not employ any post with the designation Chief Officer or Deputy Chief Officer, it is considered for the purposes of this legislation that the definition relates to posts of Managing Director as Head of Paid Service; Directors: Assistant Directors; and Heads of Service.
- 1.4. This policy applies to those employed on Huntingdonshire District Council's terms and conditions of employment, whose remuneration (including rates of pay and terms and conditions) are determined by and within the control of the authority. It therefore doesn't apply to staff that transferred to the Council under TUPE as they retain their previous terms, conditions, and policies.
- 1.5. This updated Pay Policy Statement will be published on the Council's website as soon as possible following Full Council Approval and by 31 March 2025.
- 1.6. This Statement will be reviewed annually and amended as necessary to reflect the prevailing legislation at the time. The information and data in this Statement is current as of 30 January 2025. This Pay Policy Statement reflects the pay arrangements for the year up to 31 March 2026.

2. Remuneration

- 2.1. When determining the pay and remuneration of all employees, Huntingdonshire District Council will comply with the Equality Act 2010.

Appendix 1.

2.2. The salary scale is determined by the Job-evaluated grade and any salary progression is subject to exceptional performance and subject to affordability as outlined in the Councils Pay Policy.

2.3. The Council may apply a locally agreed cost of living pay award to the salaries.

2.4. The Council does not pay bonuses or offer any benefits in kind.

3. Senior Management Pay

3.1. Chief Executive Officer

The Chief Executive Officer is the Council's Head of Paid Service. This salary is currently paid in line with the Council's pay scales grade MD (£138,169 - £155,560). Under current arrangements, any change to the pay level of the role of CEO needs to be agreed by the Leader. The salary will attract a cost of living increase.

Head of Paid Service appointments are approved by Full Council following the recommendation of such an appointment by a panel which must include the relevant Executive Councillor and appointment salary for this post will be within the pay grade MD.

The Chief Executive Officer (Head of Paid Service) is additionally the Council's Returning Officer and Electoral Registration Officer. The responsibility of this role is one of a personal nature distinct from duties as an employee of the Council. Election fees are paid for these additional duties, and they are paid separately to salary.

The fees for UK Parliamentary, Police and Crime Commissioner and national referendums are set by the Government and so does not constitute a cost to the Council. The fees for the County Council election are set by the County Council and the fees for the Combined Authority Mayoral election are set by the Combined Authority. Fees for UK Parliamentary and District elections are pensionable. Fees for local elections are paid in accordance with a scale of fees and charges as agreed by Cambridgeshire Chief Executives.

Other Officers, including Senior Officers in the scope of this policy, may receive additional payment for specific election duties.

3.2 Other Senior Managers Pay

The Council's pay scales for these posts are locally agreed and as follows:

Directors

The salary scale is AD within the range £91,209 - £102,804

Assistant Directors:

The salary is a spot salary on SM plus grade £84,584

Heads of Service

The salary scale is SM within the range of £70,337 - £79,613

Section 151 Officer and Monitoring Officer

A Statutory Responsibility Allowance is paid to the Council's Section 151 Officer and the Deputy Section 151 Officer. The Section 151 Officer is paid an annual allowance of £5,000 in addition to their salary for these responsibilities and the Deputy Section 151 Officer is paid an annual allowance of £2,500.

The role of Monitoring Officer is undertaken by the joint Head of Legal, shared with Cambridge City Council and South Cambridgeshire District Council under the 3C shared services arrangement.

4 Remuneration of other employees

4.1 Terms and Conditions are in accordance with local agreements and the NJC conditions of service for Local Government Services, with the exception of section 5.2, 5.4 part 2.

4.2 The pay spine used by the Council is locally agreed and any cost of living, discussed locally will be applied to the pay scales. Pay progression within grades, for employees is based on exceptional performance and affordability in line with the Council's Pay policy.

4.3 All posts are evaluated using the Inbucon evaluation scheme.
Apprentices are paid above the statutory minimum National Apprenticeship Wage.

4.4 Attraction and Retention - Salaries on appointment to all posts are determined in accordance with the Council's Pay Policy. New appointments will normally be made at the minimum point of the relevant grade, although appointing managers have discretion to vary where necessary to secure the best candidate and in line with relevant council policy.

4.5 Pay supplements – The council may in exceptional circumstances and if specific criteria are met, use Market Supplements to make additional Payments to reflect the market rate, for those roles where evidence exists of recruitment and retention issues. This policy applies to all roles and requires Director approval and is reviewed regularly to ensure compliance with relevant legislation and in accordance with the Council's Pay Policy.

4.6 All temporary appointments, acting up arrangements, secondments and honorarium payments are approved in accordance with the Council's policies and procedures. Such payments are only made on an exception basis on the submission of a business case and at the discretion of the appropriate Chief Officer.

4.7 Business Mileage costs are aligned to the HMRC benchmark Rates.

4.8 Pay protection – in line with the Council's redundancy policy and to mitigate redundancy for employees at risk who accept a post that is one grade lower

than their current grade, pay protection will apply for a period of one year (6 months at full pay, 6 months at half pay). Where a business case demonstrates a benefit to the council, and to mitigate against potential redundancies, the council may consider the application of pay protection two grades lower than current grade and pay protection in this instance will apply for 6 months (3 months full pay and 3 months half pay).

5. Lowest paid employees

5.1 For the purposes of the Pay Policy Statement, the Council's pay scales define the lowest paid employees as those whose salary falls within the lowest grade A, spinal column 4, with a salary of £22,286. Apprentices are not included within the definition of lowest paid employees.

6. Pay multiples

- 6.1 The idea of publishing the ratio of the pay of an organisation's top earner to that of its median earner (the person in the middle of all earners) has been recommended to support the principles of Fair Pay (Will Hutton 2011) and for transparency.
- 6.2 The council's Median Salary is based on the salary which is the numerical 'mid-point' when the organisations salaries are arranged from top to bottom in order of size. It is based purely on the actual salary assigned to the post (assuming the post is worked at 1 Full Time Equivalent). Salaries of vacant posts, Variable members of staff, contractors, and other non-employees are not used for the purposes of this calculation.

As at 30 January 2025, the Council's full time equivalent **Median Pay**, was £27,580 (equating to spinal column point 16 on the Council's pay scale).

6.3 Pay Ratio The ratio of pay of the top earner in 2024/25, Chief Executive Officer, and that of the median earner is 1 to 5.1. It is the Council's policy that the salary of the CEO will be no greater than 8x the median earner of the Council's workforce.

7 Pension provisions

- 7.1 The Local Government Pension Scheme (LGPS) is open to all employees up to 75 years of age and with a contract of more than 3 months' duration. Details are set out on the LGPS website.
- 7.2 No additional pension payment to the Local Government Pension Scheme is made to Chief Officers.
- 7.3 Employees have a right to belong to the Local Government Pension Scheme. The employee contribution rates, which are defined by statute, currently range between 5.5 per cent and 11.4 per cent of pensionable pay depending on full time equivalent salary levels. The employer contribution rate is fixed at 17.3%.

8 Severance provisions for all employees including Chief Officers

- 8.1 HDC Severance payments are made in accordance with the Council's Redundancy Policy as approved by Employment Panel in August 2014 and applicable legislation and are the same for all staff unless they are protected by TUPE.
- 8.2 Employees with more than two years' service will be entitled to redundancy pay in line with local government guidelines and statutory calculations. Where an employee is entitled to a redundancy payment, the calculation is based on the employee's actual weekly pay.
- 8.3 Settlement agreements will only be used in exceptional circumstances where they represent best value for the Council.

9 Publication of pay data

- 9.1 In accordance with the requirements of the Local Government Transparency Code 2015 and the Localism Act 2011. Details of the remuneration paid to all members of the Council Leadership Team can be found in the Council's annual statement of accounts.
- 9.2 In line with the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017 which became effective 31st March 2017, the Council's publishes its Gender Pay Gap reporting annually on the Council's website. The next report will be finalised and published in line with regulations by 30 March 2025.
- 9.3 The Localism Act 2011 requires relevant authorities to prepare a Pay Policy Statement for each subsequent financial year. Our next Statement is scheduled to be for 2026/27 and will be submitted to Full Council for approval by 31 March 2026.
- 9.4 Should it be necessary to amend this Pay Statement again during the year that it applies, an appropriate resolution will be made by Full Council.

Summary:

Date	January 2025
Related Legislation	Localism Act 2011
Replaces	Pay Policy Statement 2024/2025
Policy Author	Leanne Harfield, Interim Head of HR
Applies to	All employees of Huntingdonshire District Council



Reports from Constituent Council Representatives on the Combined Authority

The following meetings have taken place in December 2024

Environment and Sustainable Communities Committee, 11 December 2024

Councillor L Davenport-Ray

Decision Summary Link: [Environment and Sustainable Communities Committee \(December\)](#)

Combined Authority Board, 13 December 2024

Councillor S J Conboy

Decision Summary Link: [Combined Authority Board \(December\)](#)

Investment Committee, 16 December 2024

Councillor S Wakeford

Decision Summary Link: [Investment Committee \(December\)](#)



Any key decision/s set below will come into force and may be implemented after 5.00pm on the fifth clear working day after publication of the decision, unless they are called-in [see note on call in below], with the exception of any key decision on a matter dealt with under the special urgency provisions set out in the Constitution which may be implemented immediately.

1	Apologies for Absence
	Apologies were received from the Chair, Cllr Smith and from the Business Board Representative, Tim Jones.
2	Declaration of Interests
	No declarations of interests were made.
3	Minutes of the previous meeting
	The minutes of the meeting on 25 October 2024 were approved as an accurate record. The action log was noted by the Committee.
4	Public Questions
	No public questions were received.
5	Combined Authority Forward Plan
	RESOLVED: A. To note the Combined Authority Forward Plan.
7	Fenland Soil
	RESOLVED: A. To note the presentation from Fenland Soil.
8	Director's Highlight Report
	RESOLVED: A. To note the Director's Highlight Report.
9	Local Nature Recovery Strategy Update
	RESOLVED: A. To note that a consultation draft of the Local Nature Recovery Strategy (LNRS) will be presented to the Environment & Sustainable Committee for approval for consultation at its June meeting that follows the end of the election period in May. B. That the Committee proceed to oversee and approve a revised LNRS timetable with an eight-week consultation commencing July and target date of adoption by 31 December 2025.

10	Climate Programme Delivery
	RESOLVED: A. To note the progress on the Climate Action Plan review B. To note the progress on the Climate Programme and on funding projects in line with the Single Assurance Framework C. To note the update on the launch of the Opportunity Fund bidding round.
11	GSENZH Overview of Programmes, Finance and Governance
	RESOLVED: A. To note the report.
12	Budget and Performance Report
	RESOLVED: A. To note the financial position of the Environment and Sustainable Communities Division for the financial year 24/25 to the end of the second quarter, September 2024.
13	Work Programme
	RESOLVED: A. To note the Committee Work Programme.
14	Date of Next Meeting
	The date of the next meeting was confirmed as Wednesday 29 January 2025.

Notes:

- a) Statements in **bold type** indicate additional resolutions made at the meeting.
- b) Five Members of the Overview and Scrutiny Committee may call-in a key decision of the Mayor, the Combined Authority Board or an Officer for scrutiny by notifying the Monitoring Officer, except for any key decision on a matter dealt with under the special urgency provisions set out in the Constitution which may be implemented immediately.



Any key decision/s set below will come into force and may be implemented after 5.00pm on the fifth clear working day after publication of the decision, unless they are called-in [see note on call in below], with the exception of any key decision on a matter dealt with under the special urgency provisions set out in the Constitution which may be implemented immediately.

1 Apologies for Absence

Apologies were received from Darryl Preston, John O'Brien, Councillor Bridget Smith (Councillor John Williams substituting) and Councillor Dennis Jones (Councillor Angus Ellis substituting).

2 Declaration of Interests

There were no declaration of interests made.

3 Proposal for Local Bus Fare Cap [KD2024/068]

It was resolved to:

- A To retain the bus fare cap at £2 per single journey for those participating operators in the Combined Authority area from 1 January 2025 to 31 March 2025.
- B To delegate authority to the Assistant Director for Transport (Public Transport Services) to engage with local operators to ensure the new local fare cap is implemented.
- C To note that any consideration on extending the fare cap beyond 31 March 2025 will be part of the 2025/26 budget setting report in January 2025.

Notes:

- a) Statements in **bold type** indicate additional resolutions made at the meeting.
- b) Five Members of the Overview and Scrutiny Committee may call-in a key decision of the Mayor, the Combined Authority Board or an Officer for scrutiny by notifying the Monitoring Officer, except for any key decision on a matter dealt with under the special urgency provisions set out in the Constitution which may be implemented immediately.



Any key decision/s set below will come into force and may be implemented after 5.00pm on the fifth clear working day after publication of the decision, unless they are called-in [see note on call in below], with the exception of any key decision on a matter dealt with under the special urgency provisions set out in the Constitution which may be implemented immediately.

1 Apologies for Absence

Apologies were received from the Mayor (Cllr Anna Smith substituting), Cllr Nick Thulbourn (Cllr Mohammed Jamil substituting), Cllr Simon Smith (Cllr Richard Robertson substituting) and Cllr Haq Nawaz.

2 Declaration of Interests

Councillor Richard Robertson declared a potential interest in item 5 as a trustee of an organisation who may apply for a grant from the social impact fund.

Regarding item 4, in the interest of transparency, Councillor Alan Sharp declared that the Littleport Business and Community Centre report went through the Finance and Assets Committee at East Cambridgeshire District Council, which he chairs.

3 Minutes of the previous meeting

The minutes from the meeting held on 21 October 2024 were approved as an accurate record.

The Action Log was noted.

4 Investment Committee Concept Papers - Littleport Business and Community Centre

The Investment Committee resolved:

- A To note and comment upon the Littleport Business and Community Centre concept papers prior to their presentation CPCA Board at its meeting on 22 January 2025.

5 Single Assurance Framework Business Case Approvals - Investment Committee Decisions

The Investment Committee resolved:

- A To approve the Full Business Case and £1.5m Capital to deliver the Peat Soil Affected Roads project
- B To approve the Full Business Case and £1m Revenue to deliver the Greater Cambridge Impact Investment Fund project
- C To approve the Full Business Case and £2.15m Capital to deliver the Delivery of Digital Connectivity Strategy 2025-29 (year one) project

6 Single Assurance Framework Business Case Approvals - Chief Executive Decisions

The Investment Committee resolved:

- A To note the Chief Executive business case decisions for projects less than £1m under the Single Assurance Framework.

7 Single Assurance Framework: Reporting of Most Complex Programmes and Projects

The Investment Committee resolved:

- A To note the performance report on major projects and risk

8 Appointment of Investment Committee member to the Social Impact Investment Fund Panel

On being nominated by Councillor Anna Smith and seconded by Councillor Richard Robertson it was unanimously resolved to appoint Councillor Sam Wakeford as the Investment Committee member to sit on the Social Impact Fund Panel

9 Work Programme

The Investment Committee resolved:

- A To note the Investment Committee's Work Programme

10 Date of Next Meeting

The date of the next meeting was confirmed as Monday 13 January 2025.

Notes:

- a) Statements in **bold type** indicate additional resolutions made at the meeting.
- b) Five Members of the Overview and Scrutiny Committee may call-in a key decision of the Mayor, the Combined Authority Board or an Officer for scrutiny by notifying the Monitoring Officer, except for any key decision on a matter dealt with under the special urgency provisions set out in the Constitution which may be implemented immediately.



Reports from Constituent Council Representatives on the Combined Authority

The following meetings have taken place in January 2025

Investment Committee, 13 January 2025

Councillor S Wakeford

Decision Summary Link: [Investment Committee \(January\)](#)

Overview and Scrutiny Committee, 16 January 2025

Councillors N Hunt and J Neish

Decision Summary Link: [Overview and Scrutiny Committee \(16 January\)](#)

Skills and Employment Committee, 20 January 2025

Councillor S Wakeford

Decision Summary Link: [Skills and Employment Committee \(January\)](#)

Combined Authority Board, 22 January 2025

Councillor S Conboy

Decision Summary Link: [Combined Authority Board \(January\)](#)

Transport and Infrastructure Committee, 24 January 2025

Councillor S Wakeford

Decision Summary Link: [Transport and Infrastructure Committee \(January\)](#)

Overview and Scrutiny Committee, 27 January 2025

Councillors N Hunt and J Neish

Decision Summary Link: [Overview and Scrutiny Committee \(27 January\)](#)

Environment and Sustainable Communities Committee, 29 January 2025

Councillor L Davenport-Ray

Decision Summary Link: [Environment and Sustainable Communities Committee \(January\)](#)

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MEETINGS OF THE COUNCIL'S COMMITTEES AND PANELS SINCE THE LAST ORDINARY MEETING

DECEMBER 2024

16. DEVELOPMENT MANAGEMENT COMMITTEE

- ❖ 2 Applications requiring reference to Development Management Committee
- ❖ Appeal Decisions

JANUARY 2025

20. DEVELOPMENT MANAGEMENT COMMITTEE

- ❖ 4 Applications requiring reference to Development Management Committee
- ❖ Appeal Decisions

27. SENIOR OFFICERS COMMITTEE

- ❖ Recruitment of Corporate Director (Communities) (Exempt)

29. CORPORATE GOVERNANCE COMMITTEE

- ❖ Community Governance Review – Glatton and Conington
- ❖ Approval for Publication of the Annual Governance Statement 2023/24 and Annual Financial Report 2023/24
- ❖ Local Audit Strategy Update
- ❖ Corporate Risk Register
- ❖ Internal Audit Update Report
- ❖ Preparation of Internal Audit Plan for 2025/26
- ❖ Outstanding Internal Audit Actions
- ❖ Corporate Governance Committee Progress Report
- ❖ Future Internal Audit Provision (Exempt)

FEBRUARY 2025

5. OVERVIEW AND SCRUTINY PANEL (PERFORMANCE AND GROWTH)

- ❖ Work Programme
- ❖ 2025/26 Revenue Budget and Medium-Term Financial Strategy (2026/27 to 2029/30) including the Capital Programme
- ❖ 2025/26 Treasury Management, Capital and Investment Strategies

6. OVERVIEW AND SCRUTINY PANEL (ENVIRONMENT, COMMUNITIES AND PARTNERSHIPS)

- ❖ Work Programme
- ❖ Business Rates – Discretionary Rate Relief Policy
- ❖ Hydrotreated Vegetable Oil Trial
- ❖ Procurement of Vehicles and Containers for Weekly Food Waste Collection Service

11. CABINET

- ❖ Final 2025/26 Budget and Medium-Term Financial Strategy (2026/27 to 2029/30) including the Capital Programme
- ❖ Treasury Management Capital and Investment Strategies
- ❖ Business Rates – Discretionary Rate Relief Policy
- ❖ Hydrotreated Vegetable Oil (HVO) trial
- ❖ Procurement of Vehicles and Containers for Weekly Food Waste Collection Service
- ❖ Local Development Scheme February 2025

17. DEVELOPMENT MANAGEMENT COMMITTEE

- ❖ 4 Applications requiring reference to Development Management Committee
- ❖ Appeal Decisions

25. EMPLOYMENT COMMITTEE

- ❖ Workforce Information Report Quarter Three 2024-25
- ❖ Pay Policy Statement 2025/26
- ❖ Gender Pay Gap Report – March 2024
- ❖ Workforce Strategy Update
- ❖ HR Policy Update – Flexible Working Scheme
- ❖ Representatives of Employees
- ❖ Leisure Update (Exempt)
- ❖ Workforce Strategy and Due Diligence for Local Government Reorganisation (Exempt)