

# Council

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10 February 2026

A meeting of the **Council** of North Norfolk District Council will be held in the Council Chamber - Council Offices on **Wednesday, 18 February 2026 at 6.00 pm.**

At the discretion of the Chairman, a short break will be taken after the meeting has been running for approximately one and a half hours

Members of the public who wish to ask a question or speak on an agenda item are requested to arrive at least 15 minutes before the start of the meeting. It will not always be possible to accommodate requests after that time. This is to allow time for the Committee Chair to rearrange the order of items on the agenda for the convenience of members of the public. Further information on the procedure for public speaking can be obtained from Democratic Services, Tel:01263 516010, Email:Democratic.Services@north-norfolk.gov.uk.

Anyone attending this meeting may take photographs, film or audio-record the proceedings and report on the meeting. Anyone wishing to do so should inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed. This meeting is livestreamed: [NNDC eDemocracy - YouTube](#)

**Emma Denny**  
**Democratic Services & Governance Manager**

**To:** Cllr T Adams, Cllr P Bailey, Cllr M Batey, Cllr K Bayes, Cllr D Birch, Cllr H Blathwayt, Cllr J Boyle, Cllr A Brown, Cllr S Bütkofer, Cllr C Cushing, Cllr N Dixon, Cllr P Fisher, Cllr A Fitch-Tillett, Cllr T FitzPatrick, Cllr A Fletcher, Cllr W Fredericks, Cllr M Gray, Cllr M Hankins, Cllr C Heinink, Cllr P Heinrich, Cllr V Holliday, Cllr N Housden, Cllr K Leith, Cllr R Macdonald, Cllr G Mancini-Boyle, Cllr P Neatherway, Cllr L Paterson, Cllr S Penfold, Cllr P Porter, Cllr J Punchard, Cllr C Ringer, Cllr C Rouse, Cllr L Shires, Cllr M Taylor, Cllr E Tooke, Cllr J Toye, Cllr K Toye, Cllr A Varley, Cllr L Vickers and Cllr L Withington

Members of the Management Team, appropriate Officers, Press and Public



**If you have any special requirements in order  
to attend this meeting, please let us know in advance**

If you would like any document in large print, audio, Braille, alternative format or in a different language please contact us

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## A G E N D A

### 1. APOLOGIES FOR ABSENCE

To receive apologies for absence, if any.

### 2. MINUTES

1 - 10

To confirm the minutes of the meeting of the Council held on 17 December 2025.

### 3. ITEMS OF URGENT BUSINESS

To determine any other items of business which the Chairman decides should be considered as a matter of urgency pursuant to Section 100B (4)(b) of the Local Government Act 1972.

### 4. TO RECEIVE DECLARATIONS OF INTERESTS FROM MEMBERS

11 - 16

Members are asked at this stage to declare any interests that they may have in any of the following items on the agenda. The Code of Conduct for Members requires that declarations include the nature of the interest and whether it is a disclosable pecuniary interest (see attached guidance and flowchart)

### 5. CHAIRMAN'S COMMUNICATIONS

To receive the Chairman's communications, if any.

### 6. LEADER'S ANNOUNCEMENTS

To receive any announcements from the Leader.

### 7. PUBLIC QUESTIONS AND STATEMENTS

To consider any questions or statements received from members of the public.

### 8. APPOINTMENTS TO COMMITTEES, SUB-COMMITTEES, WORKING PARTIES & PANELS

To approve the recommendation from the Overview & Scrutiny Committee to appoint Cllr C Rouse as a substitute to the Norfolk Health Overview Select Committee.

To receive any other nominations from the Group Leaders.

### 9. PAY POLICY STATEMENT 2026 - 2027

17 - 30

<b>Executive Summary</b>	Section 38 of the Localism Act 2011 ("The Act") required the Council to produce an annual pay policy statement ("the statement") for the start of each financial year. The attached statement is drawn up in compliance with the Act to cover the period 2026/2027. It is a legal requirement
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	the Full Council formally signs off this statement and the responsibility cannot be devolved to any other person or committee.
<b>Options considered</b>	There are no other options to consider as part of this paper.
<b>Consultation(s)</b>	No consultation is required.
<b>Recommendations</b>	<b>To adopt the attached Pay Policy Statement and to publish the statement for 2026/2027 on the NNDC Website.</b>
<b>Reasons for recommendations</b>	To comply with the requirements of the Localism Act.
<b>Background papers</b>	Pay Policy Statement 2027/2027

<b>Wards affected</b>	N/A
<b>Cabinet member(s)</b>	Cllr Tim Adams
<b>Contact Officer</b>	Susan Sidell, HR Manager, susan.sidell@north-norfolk.gov.uk

## 10. CAR PARK ORDER 2026

31 - 38

<b>Executive Summary</b>	The proposed car parking charges for 2026 were agreed at Full Council on 17 December 2025. A new car parking order, consolidating the existing orders as well as introducing new charges has been advertised. The closing date for objections was 5 February 2026. In all 119 responses were received.
<b>Options considered</b>	Option 1 – Introduce the Car Parking Order 2026  Option 2 – Continue with the current car parking order.
<b>Consultation(s)</b>	The period for public objections ran from 15 January 2026 to 5 February 2026. The order was made available via our website. The notice of proposals was advertised in the local paper on 15 January 2026 and also displayed on every car park.
<b>Recommendations</b>	<ol style="list-style-type: none"> <li>That the Council introduces the Car Parking Order 2026 on 7 April 2026 as advertised.</li> <li>That the Council considers it appropriate to make the order subject to minor changes to wording within the Car</li> </ol>

	Parking Order 2026.
<b>Reasons for recommendations</b>	Car parking income represents a significant income source to the Council and as such has a substantial contribution to make to the Council's long term financial sustainability. The objections do not constitute substantive reasons for not bringing the order into force.
<b>Background papers</b>	Report to Full Council on 17 December 2025.

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr Shires, Portfolio Holder for Finance, Estates & Property Services
<b>Contact Officer</b>	Daniel King, Assistant Director Finance & Assets

## 11. RECOMMENDATIONS FROM CABINET 2ND FEBRUARY 2026 39 - 150

The following recommendations were made by Cabinet at the meeting held on 2<sup>nd</sup> February:

### 1. Cabinet Agenda item 8: Capital Strategy 2026 -2027

RESOLVED

To recommend to Full Council that the Capital Strategy 2026/27 is approved

The Overview & Scrutiny Committee considered this item at the meeting held on 11<sup>th</sup> February. The Chair will report any recommendations verbally to Full Council as this agenda was published before the Committee meeting

### 2. Cabinet Agenda item 9: Treasury Management Strategy 2-26 – 2027

RESOLVED

To recommend to Full Council that the Treasury Management Strategy 2026/27 is approved

The Governance, Risk & Audit Committee considered this item at the meeting held on 12<sup>th</sup> February. The Chair will report any recommendations verbally to Full Council as this agenda was published before the Committee meeting

### 3. Cabinet Agenda item 10: Non-Domestic Rates Policy 2026 - 2027

RESOLVED to recommend to Full Council:

- a) That the Revenues Manager continues to have delegated authority to make decisions up to the NNDC cost value of £4k as indicated in Appendix A.
- b) That the Revenues Manager continues to have delegated authority to make Hardship Relief decisions up to the NNDC cost value of £4k as indicated in Appendix C.
- c) That the Rate Relief Policy is revised as indicated in Appendix A, B and C.

The Overview & Scrutiny Committee considered this item at the meeting held on 11<sup>th</sup> February. The Chair will report any recommendations verbally to Full Council as this agenda was published before the Committee meeting

**4. Cabinet Agenda item 12: Medium Term Financial Strategy 2026/27 – 2029/30**

RESOLVED

To recommend that Full Council approves the Medium Term Financial Strategy for 2026/27 – 2029/30

The Overview & Scrutiny Committee considered this item at the meeting held on 11<sup>th</sup> February. The Chair will report any recommendations verbally to Full Council as this agenda was published before the Committee meeting

**12. RECOMMENDATIONS FROM THE OVERVIEW & SCRUTINY COMMITTEE 11 FEBRUARY 2026**

To consider any further recommendations to Full Council made by the Overview & Scrutiny Committee at the meeting on 11<sup>th</sup> February (which have not already been covered by Agenda item 9).

*Please note that the Full Council agenda was published before the Overview & Scrutiny Committee meeting took place, so recommendations could not be included in the agenda. The Chair will provide a verbal update at the meeting (if required).*

**13. BUDGET & COUNCIL TAX 2026 - 2027**

151 - 214

<b>Reasons for recommendations</b>	It is a statutory requirement to set the budget each year. To enable the Council to set a balanced budget.
<b>Background papers</b>	Budget reports and briefings, precepts (NCC, Police and Parishes)  Draft Revenue Budget Report for 2026/27 presented to Cabinet on 2 February 2026

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr Lucy Shires
<b>Contact Officer</b>	Don McCallum Director of Resources and s151 Officer <a href="mailto:Don.McCallum@north-norfolk.gov.uk">Don.McCallum@north-norfolk.gov.uk</a>

Executive Summary	<p>This report presents for approval the budget for 2026/27 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2026/27. The report also includes the Chief Finance Officer's report on the robustness of the estimates and adequacy of reserves.</p> <p>It is worth noting that this budget has been prepared based on the draft Local Government Finance Settlement. Due to report publishing timing constraints, it was not possible to update all underlying financial reports in time for the Full Council on 18 February 2026. However, extensive analysis has been undertaken comparing the draft Local Government Finance Settlement funding to the final Local Government Finance Settlement with the only difference being an additional £1,225 being received through the settlement for the 2026/2027 budget compared to the draft position.</p>
Options considered.	<p>It is a statutory requirement to set the budget each year, whilst there are options around the content of the budget presented for approval, the budget now recommended reflects the recommendations made by Cabinet at its meeting on 2 February 2026.</p>
Consultation(s)	<p>The Overview and Scrutiny Committee have reviewed items within the draft budget papers on 28 January 2026 and will have the opportunity to review this report at its meeting on 11 February 2026.</p> <p>Public and business consultations have also taken place on the Council's website and on all the Council's other social media platforms.</p>
Recommendations	<p>That having considered the Chief Finance Officer's report on the robustness of the estimates and the adequacy of the proposed financial reserves, the following be approved:</p> <ol style="list-style-type: none"> <li>1. The 2026/27 revenue budget as outlined at Appendix A;</li> </ol>

	<ol style="list-style-type: none"> <li>2. The service budgets detailed in Appendix B;</li> <li>3. The statement of the movement in reserves as detailed at Appendix C, including;             <ol style="list-style-type: none"> <li>3.1. To approve the use of the Communities reserve to fund a revenue budget of £4,000 per Member to allow the award of small local grants.</li> <li>3.2. To approve the creation of an £0.75m Ear Marked Reserve to mitigate the Revenue costs of Local Government Reorganisation.</li> </ol> </li> <li>4. The updated Capital Programme and financing for 2026/27 to 2028/29 as shown in Appendix D;</li> <li>5. The new capital bids recommended for approval as detailed at Appendix E;</li> <li>6. That Members note the current financial projections for the period 2026/27 to 2029/30 that form the Medium Term Financial Strategy as presented as a Cabinet recommendation from its meeting on 2 February 2026;</li> <li>7. That the minimum Level of the General Fund Reserve of £2.1m for 2026/27 to 2027/28;</li> <li>8. The Local Council Tax Support Scheme (LCTS) for 2026/27 as set out in paragraphs 3.18 to 3.19;</li> <li>9. That Members undertake the Council Tax and statutory calculations set out at Appendix F, and set the Council Tax for 2026/27;</li> <li>10. The demand on the Collection Fund for 2026/27 is as follows:             <ul style="list-style-type: none"> <li>• £8,285,376 for District purposes which reflects the recommended Council Tax increase of 2.96% (£5.13) for the district element for a Band D equivalent property</li> <li>• £4,318,242 for Parish/Town Precepts,</li> </ul> </li> </ol>
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## 14. PORTFOLIO REPORTS

215 - 286

To receive reports from Cabinet Members on their portfolios.

Cllr T Adams - Executive Support & Legal Services

Cllr H Blathwayt – Coast

Cllr J Boyle – Housing and People Services

Cllr A Brown – Planning & Enforcement

Cllr C Ringer – IT, Environmental & Waste Services

Cllr L Shires – Finance, Estates & Assets

Cllr J Toye – Sustainable Growth

Cllr A Varley – Climate Change & Net Zero

Cllr L Withington – Community, Leisure & Outreach (Including Health & Wellbeing)

*Members are reminded that they may ask questions of the Cabinet Member on their reports and portfolio areas but should note that it is not a debate.*

***No member may ask more than one question plus a supplementary question, unless the time taken by members' questions does not exceed 30 minutes in total, in which case, second questions will be taken in the order that they are received (Constitution, Chapter 2, part 2, section 12.2)***

## 15. QUESTIONS RECEIVED FROM MEMBERS

None Received.

## 16. OPPOSITION BUSINESS

None Received.

## 17. NOTICE(S) OF MOTION

287 - 292

The following Notices of Motion have been received:

### 1. Motion against the proposed closure of Corpusty School

Proposed by Cllr A Brown, seconded by Cllr C Ringer

### 2. Sheringham Sixth Form Provision and Post-16 Educational Inequality

Proposed by: Cllr Liz Withington, seconded by C Ringer

## 18. EXCLUSION OF PRESS AND PUBLIC

To pass the following resolution – if necessary:

“That under Section 100A(4) of the Local Government Act 1972 the press and public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of

exempt information as defined in paragraph(s) \_ of Part 1 of Schedule 12A (as amended) to the Act."

**19. PRIVATE BUSINESS**

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# Agenda Item 2

## COUNCIL

**Minutes of the meeting of the Council held on Wednesday, 17 December 2025 in the Council Chamber - Council Offices at 6.00 pm**

<b>Members Present:</b>	Cllr T Adams Cllr K Bayes Cllr J Boyle Cllr C Cushing Cllr P Fisher Cllr T FitzPatrick Cllr M Gray Cllr C Heinink Cllr V Holliday Cllr P Neatherway Cllr P Porter Cllr L Shires Cllr J Toye Cllr A Varley Cllr L Withington	Cllr M Batey Cllr H Blathwayt Cllr A Brown Cllr N Dixon Cllr A Fitch-Tillett Cllr A Fletcher Cllr M Hankins Cllr P Heinrich Cllr K Leith Cllr S Penfold Cllr C Rouse Cllr M Taylor Cllr K Toye Cllr L Vickers
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**Also in attendance:**

### 77 APOLOGIES FOR ABSENCE

Cllr R Macdonald, Cllr G Mancini-Boyle, Cllr L Paterson, Cllr J Punchard, Cllr C Ringer, Cllr E Tooke and Cllr S Bütkofer

### 78 MINUTES

The minutes of the meeting of Full Council held on 19th November 2025 were agreed as a correct record.

### 79 TO RECEIVE DECLARATIONS OF INTERESTS FROM MEMBERS

### 80 ITEMS OF URGENT BUSINESS

### 81 CHAIRMAN'S COMMUNICATIONS

The Chair and Vice-Chair had attended the following civic events:

20<sup>th</sup> November- Commemoration of Hampden X3023, Templewood, Northrepps.  
11<sup>th</sup> December- Priscilla Bacon Reflect and Remember Carol Service, Norwich Cathedral

The Chair spoke about the Chairman's Charity, The Norfolk Wheely boat (Poppy) and thanked Members for donations so far. He reminded them of the annual Christmas charity collection and urged them to give generously.

### 82 LEADER'S ANNOUNCEMENTS

The Leader, Cllr T Adams, announced the appointment of Cllr L Shires as Deputy

Leader of the Council and thanked Cllr W Fredericks for her service in the role previously, recognising the support and energy she had brought to the position and her portfolio during a period of challenge and change.

He noted the delays in the Mayoral elections and expressed personal disappointment at the announcement believing that it undermined LGR and impacted local funding and influence. It remained unclear whether Devolution arrangements would be subject to any further review, but he believed that economic investment spending would be reduced by at least 2/3<sup>rd</sup> in the interim.

Cllr Adams welcomed the progress that had been made towards achieving a 7 day a week, hourly train service at West Runton and thanked both Members and the Bittern Line Community Rail Partnership for their efforts in this regard.

Cllr Adams thanked Members and staff for their service to the Council and local communities over the last year and took the opportunity to wish everyone an enjoyable and restful Christmas period.

### **83 PUBLIC QUESTIONS AND STATEMENTS**

None received.

### **84 PETITIONS**

The Chair invited Cllr Adams to speak regarding the petition received in connection with the Sheringham bus shelter. Cllr Adams noted that this matter was not the responsibility of NNDC with the issues being within the remit of Norfolk County Council and Sheringham Town Council, however, he confirmed NNDC's willingness to engage in discussions with the relevant parties and the community to resolve the issues and noted the importance of Sheringham obtaining the funding originally allocated to it. He stated that any proposals needed to ensure the preservation of the bus shelter.

### **85 APPOINTMENTS TO COMMITTEES, SUB-COMMITTEES, WORKING PARTIES AND OUTSIDE BODIES**

Cllr Adams informed members that Cllr W Fredericks would replace Cllr J Boyle on the Governance Risk and Audit Committee.

The Chair of the Overview & Scrutiny Committee, Cllr V Holliday, confirmed that the Committee had nominated her to be the representative on the Norfolk Health Overview Select Committee.

#### **Resolved unanimously**

To appoint Cllr V Holliday as the Council's representative on the Norfolk Health Overview Select Committee.

### **86 PORTFOLIO REPORTS**

The Chair invited members to ask questions. He reminded them that it was not a debate and that the session was limited to 30 minutes.

Cllr P Porter asked Cllr A Varley, Portfolio Holder for Climate Change & Net Zero for details of the total sum spent to date on projects aimed at net zero objectives and

details of how much NNDC had saved in revenue costs to date and how many years it would take to recoup the investment. Cllr Varley confirmed he would provide the information in a written response, he noted that NNDC had invested its own funds but had also been able to leverage third party funding, most notably in connection with retro fitting at Fakenham leisure centre, solar panels at North Walsham and works at the Reef in Sheringham.

Cllr C Cushing asked the leader, Cllr Adams, whether NNDC media coverage (including information on the NNDC website and an event at the Norfolk show) of Local Government Reform was within the government guidelines, noting that the Publicity Code of Practice required content to be objective, balanced, factual and not to be used to unfairly influence opinion. Cllr Adams noted that some authorities had paid for material to be distributed by post which NNDC had not done. He stated he was entirely satisfied NNDC was within the guidelines and noted that Councils across Norfolk had broadly engaged with similar activities perhaps with the exception of the content of the NCC produced 'Your Norfolk' magazine which had focussed on promoting one option. Cllr Cushing expressed surprise with this position.

Cllr K Leith asked Cllr Varley if there was anything Members could do to assist in promoting the Norfolk Warm Home Scheme. Cllr Varley thanked Officers for their work and suggested Members could be community champions sharing key information on this initiative. The scheme provided access to households who otherwise couldn't afford it, for insulation, solar panels and heat pumps, saving them money on future heating bills.

Cllr Holliday asked Cllr Boyle, Portfolio Holder for Housing & People Services to confirm that no one would be disadvantaged by the introduction of the new housing allocations scheme. She noted that to date, close to 1000 individuals who had been invited to reapply under the new scheme, had not done so. Cllr Boyle confirmed that individuals who had not reapplied were being contacted to confirm that they were not being missed off. She was comfortable that everything was being done to ensure no-one was disadvantaged. Cllr Holliday asked a supplementary question, asking for clarification as to why, when NNDC has 29 units for temporary accommodation (page 29 of report), 19 households were stated as housed in the report. Cllr Boyle confirmed she would clarify and provide a written response.

Cllr S Penfold asked Cllr Adams whether he agreed the announcement that the UK was to rejoin the ERASMUS programme was good news as it would open opportunities for students across North Norfolk. Cllr Adams welcomed the announcement and hoped that young North Norfolk residents would access this scheme, believing there would be personal as well as social and economic benefits.

Cllr K Bayes asked Cllr J Toye, Portfolio Holder for Sustainable Growth, to provide 'concrete' examples of achievements of the North Norfolk Skills Employment Forum. Cllr Toye explained that the Forum was within its first year and had undertaken workshops to identify workstreams and to bring relevant people on board, those activity strands were now being undertaken and noted the importance of the Forum delivering tangible benefits moving forward.

Cllr N Dixon asked Cllr Varley to advise whether NNDC had any evidence as to whether any hedging was planted under the 110,000 tree planting strategy, given that previous questions had indicated that no records were available in respect of trees planted and that hedging was an important way to improve bio-diversity. Cllr

Varley explained that NNDC facilitated residents, town and parish councils and local community groups whose responsibility it then was to maintain the trees and hedging, therefore he felt it would not be possible to obtain the data requested.

Cllr L Vickers asked a question of Cllr Adams in the absence of Cllr C Ringer, in connection with the new duties under the Renters Rights Act 2025, requesting information on the additional resources required to meet the obligations and confirmation whether the funding of £32,000 allocated by the Government would be sufficient. Cllr Adams stated that a written response would be provided, noting that work was ongoing to ascertain additional responsibilities.

Cllr T FitzPatrick asked a follow up question to that asked by Cllr Dixon, addressed to Cllr Varley. He noted the lack of data on the survival rate of trees planted under the 110,000 tree planting scheme and therefore asked for a policy position on the need to maintain clear accountable evidence in order to demonstrate the achievements and support of the declared climate emergency and the net zero corporate plan objective. Cllr Varley reiterated that the NNDC facilitated the project and then it was for the residents and community groups to maintain the trees and hedges and said once again that he therefore didn't feel it was appropriate to waste officer's time to obtain the data.

## **87 RECOMMENDATIONS FROM CABINET 01 DECEMBER 2025**

### **1. Agenda item 9: Car Park Fees & Charges**

The Chair invited Cllr Shires, Portfolio Holder for Finances, Estates & Assets, to introduce this item.

Cllr Shires began by thanking the Overview & Scrutiny Committee for their dedication in supporting the discussions.

Cllr Shires identified that Options 1 and 6 remained as the substantive proposal, however she wished to put forward a 3<sup>rd</sup> recommendation and apologised for the late inclusion. She reminded members that last year car parking charges had been introduced at the Hornbeam Rd car park in North Walsham and she suggested a new £3 per day flat rate fee, reviewing it at 6 and 12 months. She noted this was comparable to local NCP charges and may identify demand from local bus travellers.

It was proposed by Cllr Shires, seconded by Cllr P Heinrich and

#### **Resolved unanimously**

To reduce the Hornbeam Rd car parking charges to £3 a day on a trial basis to be reviewed after 6 and 12 months.

Members then voted on the substantive proposal, as amended and

#### **Resolved unanimously**

To approve:

- a) No increase to standard car parking up to and including 24 hour tariffs but increase car parking fees for resort and coastal car in line with CPI inflation of 3.8%.
- b) Increase season ticket fees by 3.8%

- c) To reduce the Hornbeam Rd car parking charges to £3 a day on a trial to be reviewed at 6 and 12 months
- d) For the Asset Management Officer, in consultation with the s151 Officer to proceed with the consultation in relation to the Off Street Parking Places Order.

The Chair proposed that the next two recommendations from Cabinet were taken en bloc:

It was therefore **RESOLVED**

Agenda Item 10: Fees & Charges 2026-2027

To approve:

- a) The fees and charges from 1st April 2026 as included in Appendix A.
- b) That delegated authority be given to the Section 151 Officer, in consultation with the Portfolio Holder for Finance and relevant Directors/Assistant Director to agree the fees and charges not included within Appendix A as required (outlined within the report).

Agenda Item 11: Council Tax Discounts & Premiums Determinations 2026 -2-27

That under Section 11A of the Local Government Finance Act 1992 and in accordance with the provisions of the Local Government Finance Act 2012 and other enabling powers that:

- 1) The discounts for the year 2026-27 and beyond are set at the levels indicated in the table at paragraph 3.1.
- 2) To continue to award a local discount of 100% in 2026-27 for eligible cases of hardship under Section 13A of the Local Government Finance Act 1992 (as amended) and that the Revenues Manager has delegated authority to make Discretionary Reductions under the Hardship Policy up to the value of £4k as indicated in the associated policy in Appendix B.
- 3) That an exception to the empty property levy charges may continue to be made by the Revenues Manager in the circumstances laid out in section 4.2 of this report.
- 4) The long-term empty-property premiums for the year 2026-27 (subject to the empty premium exceptions shown in Appendix C) are set at the levels indicated in the table at paragraph 4.2.
- 5) To continue to award a local discount of 100% in 2026-27 for eligible cases of care leavers under Section 13A of the Local Government Finance Act 1992 (as amended).
- 6) Those dwellings that are specifically identified under regulation 6 of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 will retain the 50% discount as set out in paragraph 2.1 of this report.
- 7) Those dwellings described or geographically defined at Appendix A which in the reasonable opinion of the Revenues Manager are judged not to be structurally capable of occupation all year round and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947, will be entitled to a 35% discount.
- 8) A new second homes premium of 100% as detailed in paragraph 4.3 (subject to the second home premium exceptions shown in Appendix C) continues to be applied in 2026-27

The Chair invited Cllr Brown, Portfolio Holder for Planning & Enforcement, to introduce the following Cabinet recommendation:

## Cabinet 01 December - Agenda Item 12: Adoption of the North Norfolk Local Plan

Cllr Brown thanked Officers, the Planning Inspector, members of the Planning Policy & Built Heritage Working Party and Members generally for their efforts over the past years to get the Local Plan to this point.

He suggested that this report provided an opportunity to control and influence development in the district to 2040. He identified that it had been a consistent part of the Corporate Plan to have a policy led (as opposed to a developer driven) planning system and cited the nationally recognised record of NNDC defending planning appeals to support that approach.

Given the many changes imposed on NNDC, he suggested it was now an appropriate time to adopt the new Plan which was the result of 10 years of work by officers and members, noting that the Plan had been through 5 rounds of consultations, 2 examination sessions, numerous Working Party discussions as well as Cabinet and Full Council reviews.

He commented on the general cross-party support during this process and the Council approval of the draft plan submission in April 2023 which gained 39 votes for approval with one 1 abstention. This Plan now included the 68 modifications the Inspector required to ensure the Plan was sound and legal.

Cllr Brown noted that the Plan would be particularly challenging for some Members, most notably in wards where village expansion was to be permitted. He believed that NNDC had both a legal and moral responsibility to the district as a whole to manage development within the constraints and requirements placed on NNDC by central Government.

He reminded Members that if the Plan was adopted prior to March 2026, the district would be bound to deliver lower levels of new housing numbers (15 year average of 557 new homes per year) as opposed to a higher average (932 new homes on average over a 15 year period) if it did not adopt the Plan. In addition, Cllr Brown identified other risks if the Plan was not adopted, namely additional financial costs, Local Government Reform uncertainties, planning measures in the proposed Planning and Infrastructure Act and changes to the National Planning Policy Framework (NPPF).

He suggested that a Local Plan would never satisfy everyone and would always be a compromise however he believed that approval would leave a legacy and proposed the recommendation to adopt the Plan and requested a recorded vote.

Cllr Adams recognised the significant achievement in delivering the Plan and thanked all those involved in its development. He expressed disappointment in some of the determinations of the Inspector, including at the land to the west of Clifton Park, resulting in the loss of established bio-diversity, coastal erosion and potential odour issues. He feared that due to Government pursuit of housing numbers the price could be paid for years to come. Cllr Adams recognised the need for strategic consideration given the risk of a higher housing allocation. Cllr Adams also spoke on behalf of Cllr R Macdonald, and expressed his concern at the impact to Roughton, in terms of development on farmland and the potential for major development on the parish boundary edge and itself being a small growth village. Cllr Adams recognised that despite his concern over local sites within the Plan, should the Plan not be adopted, the impact would be significant, he therefore

supported and seconded the recommendation.

Cllr N Dixon applauded the tremendous efforts of everyone involved in the development of the Plan. He wished to note a factual error in the small growth village section of the report. He stated that Tunstead did not meet the listed criteria of small growth villages. He added that this issue had been raised but not resolved. He noted that Tunstead was in the advanced stage of development of a Neighbourhood plan at which point the Parish Council was open to discussing a significant allocation in the Parish, but that until that was in place it was appropriate to freeze the 42 unit housing allocation until the error was addressed. On that basis he would then be fully supportive of adopting the Local Plan.

The Chair invited Officer Withington to assist on this matter, he explained that the options were to adopt the Local Plan as modified by the Inspector or not to adopt it. The main modification made by the Inspector related to the addition of a further 11 small growth villages including Tunstead and the Inspector had concluded that Tunstead did meet the criteria. Therefore, its inclusion was not an error. The Officer noted the development of the Neighbourhood Plan and was expecting the first version early in the New Year.

Cllr P Heinrich thanked all those involved in developing the Plan over many years, recognising that whilst not perfect it protected the unique environment of the area against what he felt was the unnecessary additional housing requirement. He expressed that he did not believe the 2 large developments at NW16 (North Walsham) and Cromer/Roughton made sense and didn't offer the much needed affordable or social housing. However, he felt a flawed Local Plan was better than a developers' free for all which he believed to be the alternative and therefore on that basis he supported the adoption of the Plan

Cllr Holliday thanked the Planning Policy team for their work and understood the imperative for adopting the Plan. On behalf of her residents she wished to express concern and reservations at an allocation included in Blakeney and its status as a growth village.

Cllr J Toye expressed the importance of adopting the Plan and recognised that despite there being allocations he didn't support, it was better to have the Plan than not and thanked Cllr Brown for his efforts and supported the adoption.

Cllr Bayes referred to the village of Catfield and asked for clarification as to whether the development at Milestone contributed to the allocation in the new Plan. Officer Withington confirmed that if planning permission had already been granted then that development would not contribute towards the indicative allocation as that would come into place on adoption.

Cllr Shires thanked Members as well as Officers. She expressed concern at the proposed NW16 development given the pressures already on the town of North Walsham. She noted that the issues of concern could be considered and addressed during the planning application process. She did, however, understand the significance of the Local Plan and therefore would be supporting its adoption.

Cllr C Rouse expressed his reservation particularly with regard to the land north of Valley Lane in Holt and the biodiversity impact but recognised the need for the Plan and said he would be supporting its adoption.

The Chair thanked Officers present and past and said he believed that the Plan

reflected the best option possible.

**RESOLVED unanimously**

- 1) To note the outcome of the Inspector's Report into the examination of the North Norfolk Local Plan, dated 31 October 2025 (Appendix 1 & 2);
- 2) To adopt the modified Local Plan which incorporates the Main Modifications as the appropriate basis for the future planning of the whole District (Appendix 3);
- 3) To notes that all policies of the North Norfolk Core Strategy 2008 and the Site Allocations; Development Plan Document 2011 (the current Local Plan) will be superseded by the new Local Plan upon adoption. This is subject to the provisions of paragraph 9.3 of this report that: 'Upon adoption there is a six-week window under section 113 of the Planning and Compulsory Purchase Act 2004 during which an aggrieved party can challenge the decision to adopt a Local Plan on legal and procedural grounds'
- 4) To note that Cabinet has delegated authority to the Assistant Director for Planning to publish the Adoption Statement and accompanying documents, making the North Norfolk Local Plan part of the Adopted Development Plan for North Norfolk;
- 5) To note that Cabinet has delegated authority to the Planning Policy Manager to make any further necessary non-material modifications and any further updates to the Policies Map as required.

**88 RECOMMENDATIONS FROM THE OVERVIEW & SCRUTINY COMMITTEE 10 DECEMBER 2025**

Cllr V Holliday, Chair of the Overview & Scrutiny Committee, provided an update. She confirmed that the Committee had supported the Cabinet recommendations before the Council at this meeting, except the Local Plan which the Committee didn't see. On those recommendations she raised 2 issues discussed by the Committee, specifically the importance of consistent hourly parking fees in local market towns and the need to ensure that the use of cash was not made too inconvenient for those who continued to use cash.

**89 PROGRAMME OF MEETINGS 2026-2027**

Cllr Adams proposed the recommendation which was seconded by Cllr J Toye

**Resolved unanimously**

That Full Council approved the Programme of Meetings for 2026-2027

**90 PIER SUBSTRUCTURE WORKS**

Cllr L Shires, Portfolio Holder for Finance, Estates & Property Services introduced this item. She noted that discussions surrounding the Pier were often contentious and reminded Members that the Pier was a Grade 2 listed structure which would be 125 years old next year. The report highlighted that, whilst the Pier remained safe, it needed some remedial works which were identified after the budget had been set and therefore weren't included in the capital programme and pushing the work into the capital programme for next year would be costly. Therefore, bringing this matter to the Council before the next budget ensured that those additional costs would not be incurred.

Cllr FitzPatrick noted that regular costs for maintenance were identified and suggested it would be appropriate to undertake a full structural survey and put in place a programme of maintenance that would preserve the structure in a better way than ad hoc repairs. Cllr Adams confirmed that a full structural survey had highlighted the need for this work and these were undertaken as a matter of course and then informed the work planned, together with the regular staff inspections of the structure.

Cllr Bayes asked whether the work had undertaken procurement. The Chief Executive confirmed the Officers advice regarding procurement at paragraph 7.1 of the report.

Cllr Penfold referred to page 219 noting the works would be undertaken in January 2025, and clarified that this should, of course, refer to 2026.

It was proposed by Cllr L Shires, seconded by Cllr T Adams and

**RESOLVED unanimously**

To approve a budget of £250k to be added to the 2025/26 capital programme, funded by borrowing, to allow the commencement of urgent high-priority substructure works to Cromer Pier.

That delegated authority is granted to the Assets and Property Programme Manager, in consultation with the S151 Officer, to award a contract for the delivery of the works up to the approved budget.

**91      QUESTIONS RECEIVED FROM MEMBERS**

**92      OPPOSITION BUSINESS**

**93      NOTICE(S) OF MOTION**

**94      EXCLUSION OF PRESS AND PUBLIC**

**95      PRIVATE BUSINESS**

The meeting ended at 7.18 pm.

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Chairman

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# Agenda Item 4

## Registering interests

Within 28 days of becoming a member or your re-election or re-appointment to office you must register with the Monitoring Officer the interests which fall within the categories set out in **Table 1 (Disclosable Pecuniary Interests)** which are as described in "The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012". You should also register details of your other personal interests which fall within the categories set out in **Table 2 (Other Registerable Interests)**.

**"Disclosable Pecuniary Interest"** means an interest of yourself, or of your partner if you are aware of your partner's interest, within the descriptions set out in Table 1 below.

**"Partner"** means a spouse or civil partner, or a person with whom you are living as husband or wife, or a person with whom you are living as if you are civil partners.

1. You must ensure that your register of interests is kept up-to-date and within 28 days of becoming aware of any new interest, or of any change to a registered interest, notify the Monitoring Officer.
2. A 'sensitive interest' is as an interest which, if disclosed, could lead to the councillor, or a person connected with the councillor, being subject to violence or intimidation.
3. Where you have a 'sensitive interest' you must notify the Monitoring Officer with the reasons why you believe it is a sensitive interest. If the Monitoring Officer agrees they will withhold the interest from the public register.

## Non participation in case of disclosable pecuniary interest

4. Where a matter arises at a meeting which directly relates to one of your Disclosable Pecuniary Interests as set out in **Table 1**, you must disclose the interest, not participate in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest, just that you have an interest. Dispensation may be granted in limited circumstances, to enable you to participate and vote on a matter in which you have a disclosable pecuniary interest.
5. Where you have a disclosable pecuniary interest on a matter to be considered or is being considered by you as a Cabinet member in exercise of your executive function, you must notify the Monitoring Officer of the interest and must not take any steps or further steps in the matter apart from arranging for someone else to deal with it

## Disclosure of Other Registerable Interests

6. Where a matter arises at a meeting which **directly relates** to one of your Other Registerable Interests (as set out in **Table 2**), you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting but otherwise must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

## Disclosure of Non-Registerable Interests

7. Where a matter arises at a meeting which **directly relates** to your financial interest or well-being (and is not a Disclosable Pecuniary Interest set out in Table 1) or a financial interest or well-being of a relative or close associate, you must disclose the interest. You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation. If it is a 'sensitive interest', you do not have to disclose the nature of the interest.
8. Where a matter arises at a meeting which **affects** –
  - a. your own financial interest or well-being;
  - b. a financial interest or well-being of a relative, close associate; or
  - c. a body included in those you need to disclose under Other Registrable Interests as set out in **Table 2**

you must disclose the interest. In order to determine whether you can remain in the meeting after disclosing your interest the following test should be applied

9. Where a matter **affects** your financial interest or well-being:
  - a. to a greater extent than it affects the financial interests of the majority of inhabitants of the ward affected by the decision and;
  - b. a reasonable member of the public knowing all the facts would believe that it would affect your view of the wider public interest

You may speak on the matter only if members of the public are also allowed to speak at the meeting. Otherwise you must not take part in any discussion or vote on the matter and must not remain in the room unless you have been granted a dispensation.

If it is a 'sensitive interest', you do not have to disclose the nature of the interest.

10. Where you have a personal interest in any business of your authority and you have made an executive decision in relation to that business, you must make sure that any written statement of that decision records the existence and nature of your interest.

**Table 1: Disclosable Pecuniary Interests**

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the [Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012](#).

<b>Subject</b>	<b>Description</b>
<b>Employment, office, trade, profession or vocation</b>	Any employment, office, trade, profession or vocation carried on for profit or gain. [Any unpaid directorship.]
<b>Sponsorship</b>	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
<b>Contracts</b>	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the

	<p>councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council—</p> <p>(a) under which goods or services are to be provided or works are to be executed; and</p> <p>(b) which has not been fully discharged.</p>
<b>Land and Property</b>	<p>Any beneficial interest in land which is within the area of the council.</p> <p>‘Land’ excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.</p>
<b>Licenses</b>	<p>Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer</p>
<b>Corporate tenancies</b>	<p>Any tenancy where (to the councillor’s knowledge)—</p> <p>(a) the landlord is the council; and</p> <p>(b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.</p>
<b>Securities</b>	<p>Any beneficial interest in securities* of a body where—</p> <p>(a) that body (to the councillor’s knowledge) has a place of business or land in the area of the council; and</p> <p>(b) either—</p> <p>(i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or</p> <p>(ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were</p>

	spouses/civil partners has a beneficial interest exceeds one hundredth of the total issued share capital of that class.
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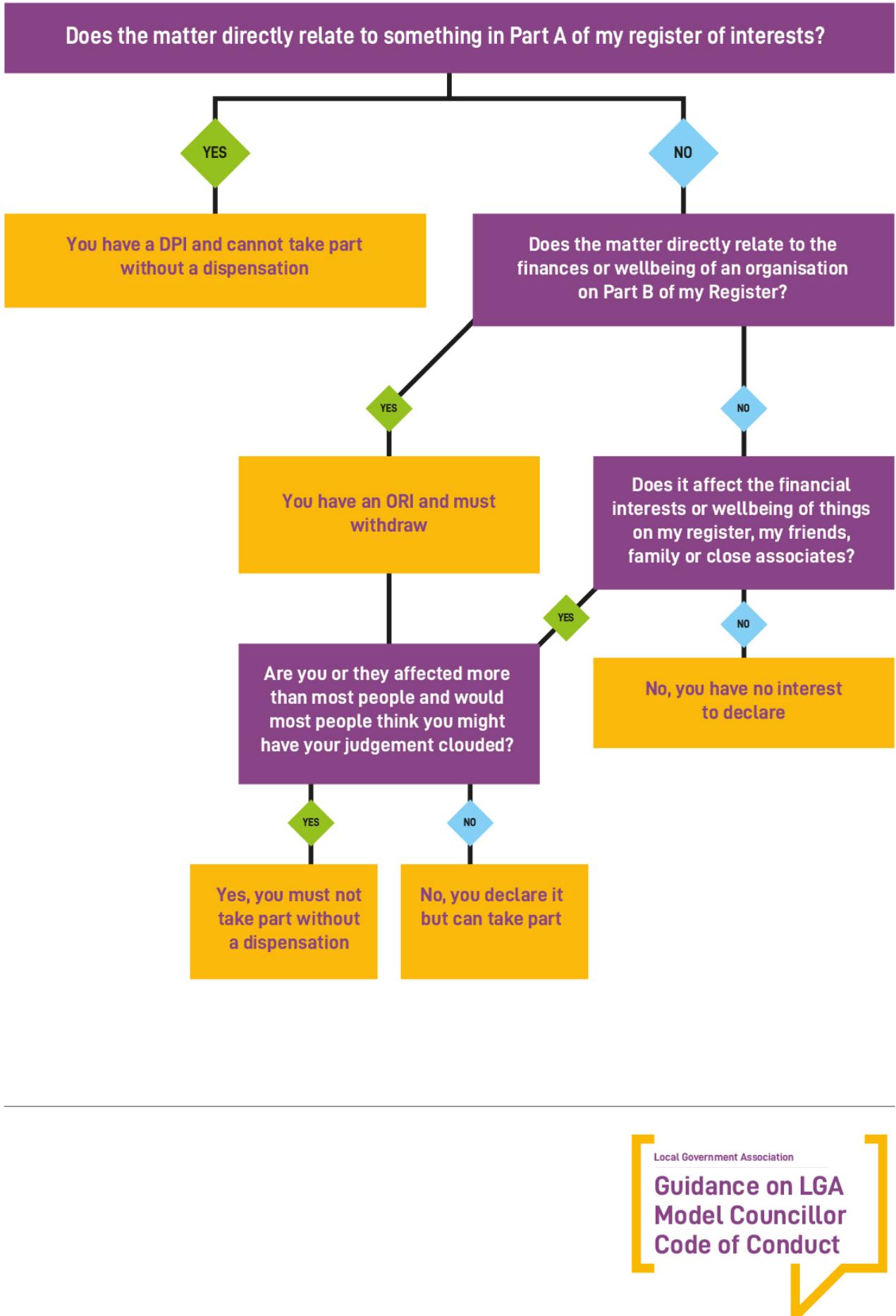
\* 'director' includes a member of the committee of management of an industrial and provident society.

\* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

**Table 2: Other Registrable Interests**

You have a personal interest in any business of your authority where it relates to or is likely to affect:

- a) any body of which you are in general control or management and to which you are nominated or appointed by your authority
- b) any body
  - (i) exercising functions of a public nature
  - (ii) any body directed to charitable purposes or
  - (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union)



# Agenda Item 9

<b>Pay Policy Statement 2026-2027</b>	
<b>Executive Summary</b>	Section 38 of the Localism Act 2011 ("The Act") required the Council to produce an annual pay policy statement ("the statement") for the start of each financial year. The attached statement is drawn up in compliance with the Act to cover the period 2026/2027. It is a legal requirement the Full Council formally signs off this statement and the responsibility cannot be devolved to any other person or committee.
<b>Options considered</b>	There are no other options to consider as part of this paper.
<b>Consultation(s)</b>	No consultation is required.
<b>Recommendations</b>	<b>To adopt the attached Pay Policy Statement and to publish the statement for 2026/2027 on the NNDC Website.</b>
<b>Reasons for recommendations</b>	To comply with the requirements of the Localism Act.
<b>Background papers</b>	Pay Policy Statement 2027/2027

<b>Wards affected</b>	N/A
<b>Cabinet member(s)</b>	Cllr Tim Adams
<b>Contact Officer</b>	Susan Sidell, HR Manager, susan.sidell@north-norfolk.gov.uk

<b>Links to key documents:</b>	
Corporate Plan:	N/A
Medium Term Financial Strategy (MTFS)	N/A
Council Policies & Strategies	Pay Policy Statement

<b>Corporate Governance:</b>	
Is this a key decision	No
Has the public interest test been applied	N/A
Details of any previous decision(s) on this matter	N/A

## **1. Purpose of the report**

- 1.1. To achieve sign off for the pay policy statement in order to comply with Section 30 (1) of the Localism Act 2011.

## **2. Introduction & Background**

- 2.1. Section 38 (1) of the Localism Act 2011 (“the Act”) requires English and Welsh local authorities to produce a pay policy statement (“the statement”) for each financial year. The statement is signed off by Full Council immediately before the commencement of the year to which it relates.

## **3. Proposals and Options**

- 3.1. The statement must set out:

- The local authority's policy on the level and elements for renumeration for each Chief Officer
- A local authority's policy on the renumeration of its lowest-paid employees (together with its definition of “lowest-paid employees” and its reasons for adopting that definition)
- A local authority's policy on the relationship between the renumeration of its Chief Officers and other officers
- A local authority's policy on other specific aspects of Chief Officer's renumeration, renumeration on recruitment, increases and additions to renumeration, use of performance related pay and bonuses, termination payments and transparency.

- 3.2. With regard to the processes for approving the statement, it must:

- Be approved formally by Full Council and cannot be delegated to any sub-committee. This includes any amendments in each financial year
- Be approved by the end of March each year
- Be published on the authority's website and in any other manner that the Council thinks appropriate as soon as it is reasonably practicable after it is approved or amended
- Be complied with when the authority sets the terms and conditions for a Chief Officer

- 3.3. For the purpose of the statement the term 'Chief Officer' in a local authority context is defined as set out in the Local Government and Housing Act 1989 as:

- The Head of Paid Service (Chief Executive Officer)
- The Monitoring Officer
- A Statutory Chief Officer and non-statutory Chief Officer (Section 2 of that Act)

- 3.4. This definition of Chief Officer is wider than that contained within the Constitution when the term 'Chief Officer' indicates the senior posts which sit on Corporate Leadership Team i.e. the Director of Resources (S151), and Director for Service Delivery and Deputy Chief Executive.

#### **4. Living Wage Supplement**

4.1 The Council has paid a living wage supplement to affected posts since 1 January 2015 and the Joint Staff Consultative Committee recommended reviewing this payment on an annual basis. The supplement currently paid reflects the latest published rate for the 'real' living wage.

#### **5. Travel Policy**

5.1 The travel policy is attached at Appendix A. No permanent changes have been made since the last update, which was reviewed in August 2023.

#### **6. Financial Implications and Risks**

6.1 There are no increased risks as a result of setting and publishing the Pay Policy Statement. The report and the statement outline arrangements for 2026/2027, subject to any national pay award.

##### **Comments from the S151 Officer:**

***The S151 Officer (or member of the Finance team on their behalf) will complete this section.***

*Chief Executive Comment: This is required for Sections 38 to 43 of the Localism Act 2011*

#### **7. Legal Implications**

7.1. Not agreeing to the statement may amount to a breach of contract in terms of the nationally agreed pay increase.

##### **Comments from the Monitoring Officer**

***The Monitoring Officer (or member of the Legal team on behalf of the MO) will complete this section. They will outline any legal advice provided.***

*Chief Executive Comment: This is required for Sections 38 to 43 of the Localism Act 2011*

#### **8. Risks**

8.1. Please see 7.1 above

## **9. Net ZeroTarget**

9.1. There are no net zero implications arising from this statement.

## **10. Equality, Diversity & Inclusion**

10.1 The Equality Act 2010 places requirements upon the public sector bodies to ensure that its policies and procedures promote equality, this document supports that requirement.

## **11. Community Safety issues**

11.1. There are no Community Safety Issues arising from this statement.

### **Conclusion and Recommendations**

The statement meets the statutory requirements of the Localism Act and it is therefore recommended that the statement be approved.

## **Pay Policy Statement 2026/27**

### **1. Context**

1.1 This policy statement has been produced in accordance with Sections 38 to 43 of the Localism Act 2011 ("the Act"), which, from 2012 onwards, requires all local authorities to publish an annual statement of their policy for the relevant financial year.

2. The statement sets out the Council's policy with regards to:

- The remuneration of their most senior employees, which the Act defines as:
  - The Head of Paid Service (Chief Executive),
  - The Monitoring Officer,
  - The Chief Officers (or Directors)
- The remuneration of their lowest-paid employees; and
- The relationship between the remuneration of Chief Officers and that of other employees.

Remuneration for the purposes of this statement includes three elements:

- Basic salary
- Pension
- All other allowances arising from employment

2.1 The Secretary of State has produced guidance on the provisions in the Act relating to transparency and accountability in local pay, which local authorities must have regard to in preparing and approving their annual pay policy statements. This Pay Policy Statement takes full account of this guidance as well as the provisions of the Act.

2.2 The policy statement also refers to information which the Council already publishes under other legislation:

- Information on the level of remuneration paid to senior managers, as required by the Accounts and Audit (England) Regulations 2011 (Statutory Instrument 2011/817).
- Policy on the exercise of its discretions over payments upon termination of employment under the Local Government Pension Scheme, as required by Regulation 66 of the Local Government Pension Scheme (Administration) Regulations 2008
- Policy on the exercise of its discretions over payments upon termination of employment under the Local Government (Early Termination of Employment) (Discretionary Compensation) (England and Wales) Regulations 2006, as required by Regulation 7 of those regulations.

2.3 This Pay Policy Statement must be reviewed on an annual basis and a new version of the policy will be submitted to Full Council for approval by 31 March immediately preceding the financial year to which it relates.

2.4 The Pay Policy statement can also be amended during the course of the financial year, but only by a resolution of the Full Council. If it is amended during the year to which it relates, the revised version of the statement must be published as soon as possible after the amendment is approved by Full Council.

2.5 This policy statement was considered by Full Council on 18<sup>th</sup> February 2026. It is available on the Council's website. The Council's website also includes separately published data on salary information relating to Senior Officers and this can be viewed on our website.

2.6 For the purpose of the pay policy statement the term 'Chief Officer' in a local authority context is defined as set out in the Local Government and Housing Act 1989:

- a) The Head of Paid Service (i.e. the Chief Executive) as designated under section 4 of that Act;
- b) The Monitoring Officer designated under section 5(1) of that Act;
- c) A statutory Chief Officer and non-statutory Chief Officer under section 2 of that Act;
- d) A deputy Chief Officer mentioned in section 2 of that Act.

### **3. Remuneration subject to national and local determination**

#### **3.1 Pay Awards**

Pay awards are determined nationally in accordance with the Joint Negotiating Committee for Chief Executives (JNCCE), Joint Negotiating Committee for Chief (JNCCO) and the National Joint Council (NJC) for staff paid under the national spinal column points covered by internal grades 4-12.

The spinal column points were last increased in April 2025.

#### **3.2 Car Allowances**

The council pays car allowances for the use of private vehicles on council business in accordance with the National Joint Council agreement on pay and conditions of service. The current rates are:

<b>Essential User Rates</b>	
Lump sum per annum (Monthly payment pro rata)	£963.00
Per mile – up to 10,000	45 p
Per mile – over 10,000	25 p
<b>Casual User Rates</b>	
Per mile – up to 10,000	52.2 p
Per mile – over 10,000	25 p

### **4. The Local Government Pension Scheme and policy with regard to the exercise of discretions**

4.1 Pension provision is an important part of the renumeration package.

All employees may join the Local Government Pension Scheme (LGPS). The scheme is a statutory scheme with contributions from employees and from employers. For more comprehensive details of the LGPS please see:

[www.norfolkpensionfund.org](http://www.norfolkpensionfund.org)

### **5. Remunerating the Lowest Paid in the Workforce**

5.1 The Council applies terms and conditions of employment that have been negotiated and agreed through appropriate collective bargaining mechanisms (national or local) or as a consequence of Council decisions, these are then incorporated into contracts of employment. The lowest pay

point in use by the Council for employees on the council's pay scale is spinal column point (SCP) 2. This relates to an annual salary of £24,413 (full time equivalent (FTE) and can be expressed as an hourly rate of pay of £12.6539. This rate was effective from 1 April 2025 and remains in place at the date of this statement. Employees on this pay point are defined as our lowest paid employees. This pay point and salary has been determined by the National Joint Council (NJC). Full Council agreed to pay a Living Wage supplement where rates of pay were below the 'real living wage'. The 'real living wage' is currently £13.45 per hour and should any employee be paid below this rate the supplement would be received. See Appendix C for pay scales for staff on grades 4-12. Continuation of the Living Wage supplement will be reviewed and determined annually.

- 5.2 The Council employs a number of apprentices and the salary for these staff complies with the National Minimum Wage.

## **6. The Relationship between Chief Officer Remuneration and that of other employees**

- 6.1 The highest paid salary point in the Council is that of the Chief Executive and Head of Paid Service at £125,431 as at 1 April 2025. The median for Chief Officers is £97,715 and for non-Chief Officers is £38,220. This gives a ratio of 1:2.56. The Council does not have a policy on maintaining, reaching or applying a specific pay multiple. However, the Council is conscious that remuneration at all levels needs to be adequate to secure and retain high quality employees but not be seen as excessive.

## **7. Other Aspects of Chief Officer Remuneration**

- 7.1 Other aspects of Chief Officer remuneration are appropriate to be covered by this policy statement. These other aspects are defined as remuneration on recruitment, pay increases, additions to pay, performance related pay, earn back, enhancements of pension entitlements and termination payments. These elements are shown in Appendix A.

## **8. Pay Awards**

- 8.1 Pay awards are determined nationally in accordance with the Joint Negotiating Committee (JNC) for Chief Executives, the Joint Negotiating Committee (JNC) for Chief Officers and the National Joint Committee (NJC) for staff paid under the national spinal column points covered by internal grades 4-12.

## **9. Job Evaluation and Pay Bands**

- 9.1 All employees including Chief Officers have their basic pay grade/band determined by a job evaluation scheme (the Inbucon Scheme) which ensures that different jobs having the same value are paid at the same rate/within the same pay band. The "job score" determines the pay band for the post within which there is provision for progression by way of annual pay increases until the top of the pay scale is reached.

## **10. Allowances on appointment**

- 10.1 The Council does make use of "Golden Hello" incentive payments for hard to fill roles.
- 10.2 Where it is necessary for a newly appointed employee to relocate to take up appointment the Council may make a contribution towards relocation expenses.

The same policy applies to Chief Officers and other employees in that payment will be made against a range of allowable costs for items necessarily incurred in selling and buying a property and moving to the area.

Details of the full scheme can be found in the Council's Relocation Policy.

## **11. Termination Payments**

### **11.1 Redundancy**

The Council has a single redundancy scheme which applies to all employees without differentiation.

The redundancy payment is based on age and length of continuous local government service which is used to determine a multiplier which is then applied to actual pay; the Council uses the statutory Redundancy pay calculation method, but bases weekly pay on contractual pay rather than the capped statutory method. The maximum number of years service taken into account is 30 and the resulting maximum potential payment is 45 weeks pay for anyone aged 61 or older.

Details of the full scheme can be found in the Council's Redundancy Policy.

### **11.2 Other Termination**

The Council does not provide further payment to employees leaving the Council's employment other than in respect of accrued leave which by agreement is untaken at the date of leaving, or other contractual entitlement.

The Council does however recognise that situations may arise, and where the need for expediency is such, that it may be in the best interests of the authority for it to make individual payments relating to the termination of employment. In such cases these will be approved in line with the Council's Constitution.

## **12. Professional Fees and Subscriptions**

12.1 The Council will meet the cost of employees' professional fees and/or subscriptions where these are relevant to the office or employment, and are included in HM Revenues & Customs 'List 3', in accordance with section 343 and 344 Income Tax (Earnings and Pensions) Act 2003. This applies to both Chief Officers and other officers.

## **13. Returning Officer Fees**

13.1 The Council's appointed Returning Officer receives a Returning Officer fee in respect of County, District and Parish Council elections. The fee for undertaking this role in Norfolk is calculated in accordance with a formula provided annually by a panel made up of the chairmen of the Independent Renumeration panels of each of the 8 Norfolk principal councils, and based on a recommendation by the County Electoral Officers' Group. Fees for conducting Parliamentary Elections are determined by way of a Statutory Instrument, for the role of Acting Returning Officer.

## **14. Tax Avoidance**

14.1 The Council is committed to tackling all forms of tax avoidance and therefore encourages the direct employment of staff and pays them via the payroll system. In a few circumstances where it

is more appropriate to engage people on a self-employed basis, the Council will utilise the procurement policy and the Employment Status for Tax guidelines to ensure that the correct employment status is identified before being engaged. When a need arises for an 'interim' appointment, the Council may consider the use of an agency.

## **15. Re-engagement of ex North Norfolk District Council staff within the scope of this policy**

15.1 All permanent / fixed term posts are advertised in accordance with the Council's recruitment practices and procedures and appointment is made on merit. Interim management appointments are made in accordance with the Council's procurement policy.

## **16. Setting Salaries**

### **16.1 For the post of Chief Executive**

All salaries are determined by way of Job Evaluation.

The appointment to the post of Chief Executive shall be by resolution of the Council on the recommendation of the Employment and Appeals Committee, in line with the Council's Constitution.

### **16.2 For Chief Officer Posts**

All salaries are determined by way of Job Evaluation.

The appointment to Chief Officer posts shall be by resolution of the Council on the recommendation of the Employment and Appeals Committee, in line with the Council's Constitution.

## **17. Publication and Access to information**

17.1 The Publication of and access to information relating to the renumeration of Chief Officers will be set out in this document and published on the Council's website.

## **18. Gender Pay Gap**

18.1 We are an employer, required by law to carry out Gender Pay Reporting under the Equality Act 2010 (Gender Pay Gap Information) Regulation 2017.

Using a snapshot date of 31 March 2025 the Mean Gender Pay Gap was 10.151%.

Full details of these reporting requirements are published on the Council's website.

## **19. Review**

19.1 The Localism Act 2011 requires relevant authorities to prepare a Pay Policy Statement for each subsequent financial year. The next statement will be submitted to Full Council for approval by 31 March 2027.

19.2 As necessary, the Council may by resolution amend the pay policy statement at times other than that of the prescribed annual statement.



Appendix A – Other aspects of Officer Remuneration as at 1 April 2026							
Post	Salary grade	Expenses / car allowances	Bonuses / PRP / Earn Back	Honoraria / Acting Up	Market/Salary Supplements	Election Fees	Severance Arrangements
Chief Executive Officer	1	Travel and other expenses are reimbursed through normal Council procedures. Car allowances are paid in accordance with the rates set out in Council's Travel Policy (see Appendix D)	The current terms and conditions of employment do not provide for any of the above elements	Honoraria and acting up payments do not apply	None	Returning Officer fees for national elections are set by Central Government. Local election fees are paid in accordance with a scale of fees which is based on national election rates and agreed locally. Election fees are paid separately.	The Council's normal policies regarding redundancy and early/flexible retirement apply to the postholder
Director for Resources – S151 Officer	2	As above	As above	As above	None	As above (where applicable)	As above
Director of Service Delivery and Deputy Chief Executive	2	As above	As above	As above	£5,742 per annum, pro rata	As above (where applicable)	As above
Monitoring Officer (Assistant Director for Legal and Governance)	4	As above	As above	As above	£5,742 per annum, pro rata	As above (where applicable)	As above
Data Protection Officer	6	As above	As above	As above	£3,405 per annum, pro rata	As above (where applicable)	As above
Deputy Data Protection Officer	6	As above	As above	As above	£2270 per annum, pro rata	As above (where applicable)	As above
Deputy S151 Officer	4	As above	As above	As above	£2645 per annum, pro rata	As above (where applicable)	As above
Deputy Monitoring Officer	5	As above	As above	As above	£2645 per annum, pro rata	As above (where applicable)	As above

<b>Aspects of Officer Remuneration (inc Chief Officers)</b>	<b>Council Policy</b>
Recruitment and Retention	<p>All posts in the Council are evaluated using the Council's job evaluation scheme. Each grade comprises a range of pay points (spinal column points). Employees will receive an annual increment (and in some cases, 6 months after starting work with the Council), subject to the top of their grade not being exceeded.</p> <p>The post will be advertised and appointed to at the appropriate approved salary for the post in question and individuals will be placed on the appropriate SCP within the pay grade for the post that they are appointed to.</p> <p>Where the Council is unable to recruit to a post at its designated grade, it will consider the use of temporary market supplements or 'Golden Hello's'. Golden Hello's are re-payable in whole or in part in certain circumstances should the officer leave before an agreed period has been served.</p> <p>In areas of skills shortages (locally or nationally) the Council will consider the use of retention payments.</p> <p>Access to appropriate elements of the Council's relocation scheme may also be granted in line with the policy when new starters move to the area.</p> <p>All staff are covered by the Council's appraisal scheme.</p> <p>The above applies to all employees.</p> <p>The rules regarding appointment to a Chief Officer role are set out in the Constitution.</p>
Pay Increases	<p>The Council will apply any pay increases that are agreed by the relevant national negotiating bodies. The Council will also apply any pay increases that are as a result of Council decisions to significantly increase the duties and responsibilities of the post in question beyond the normal flexing of duties and responsibilities that are expected in senior posts.</p> <p>This applies to all employees.</p>
Additions to Pay	<p>The Council would not make additional payments beyond those specified in the terms and conditions of employment and this policy statement.</p> <p>This applies to all employees.</p>
Professional Subscriptions	<p>These are payable where they are required for the post and should be limited to one subscription per Officer.</p> <p>This applies to all employees.</p>
Employee Assistance Programme (EAP)	<p>Access to the EAP scheme is available to all employees and elected Members.</p>
Contract for Services	<p>Where the Council remains unable to appoint Chief Officers on recruitment, or there is a need to provide interim support to cover for a vacant substantive Chief Officer post, the Council may, where necessary, consider engaging individuals under 'contracts for service'. These will be sourced through a relevant procurement process ensuring the Council is able to demonstrate value for money from competition in securing the relevant service.</p>
Redundancy and payments on termination	<p>The Council has a single policy statement on discretionary payments which applies to all employees.</p> <p>Where termination of employment is subject to a settlement agreement, that agreement may include a negotiated payment in exchange for which the employee undertakes not to pursue claims against the Council. This is always subject to the completion of a business case and appropriate authorisation as laid out in the above policy.</p>
Pension contribution rates	<p>Staff who opt to join the Local Government Pension Scheme (LGPS) pay current contribution rates between 5.5% to 12.5%. The employer contribution rate is currently 14.5% and this is the same rate for all staff.</p>

**Appendix B**  
**Salary grades for Chief Officers (1 April 2025)**

Grade	SCP	Annual Salary	Monthly Amount	Hrly Rate	Wkly Rate
<b>3</b>	321	£70,981.00	£5,915.08	£36.7913	£1,361.28
	322	£72,898.00	£6,074.83	£37.7850	£1,398.05
	323	£79,816.00	£6,651.33	£41.3708	£1,530.72
	324	£81,569.00	£6,797.42	£42.2794	£1,564.34
	325	£84,324.00	£7,027.00	£43.7074	£1,617.17

<b>2</b>	311	£86,395.00	£7,199.58	£44.7808	£1,656.89
	312	£92,726.00	£7,727.17	£48.0623	£1,778.31
	313	£95,051.00	£7,920.92	£49.2675	£1,822.90
	314	£97,665.00	£8,138.75	£50.6224	£1,873.03
	315	£100,379.00	£8,364.92	£52.0291	£1,925.08

<b>1</b>	300	£122,846.00	£10,237.17	£63.6743	£2,355.95
	301	£125,431.00	£10,452.58	£65.0142	£2,405.53

**Appendix C**  
**Salary grades 4-12 (1 November 2025)\***

Grade	SCP	Salary	Hrly Rate	Wkly Rate
<b>Grade 12</b>	1	<b>Not used</b>		
	2	<b>24,413</b>	12.6539	468.19
	3	<b>24,796</b>	12.8524	475.54
	4	<b>25,185</b>	13.0541	483.00
<b>Grade 11</b>	5	<b>25,583</b>	13.2603	490.63
	6	<b>25,989</b>	13.4708	498.42
	7	<b>26,403</b>	13.6854	506.36
	8	<b>26,824</b>	13.9036	514.43
<b>Grade 10</b>	9	<b>27,254</b>	14.1265	522.68
	10	<b>27,694</b>	14.3545	531.12
	11	<b>28,142</b>	14.5867	539.71
	12	<b>28,598</b>	14.8231	548.45
	13	<b>29,064</b>	15.0646	557.39
<b>Grade 9</b>	14	<b>29,540</b>	15.3114	566.52
	15	<b>30,024</b>	15.5622	575.80
	16	<b>Not used</b>		
	17	<b>31,022</b>	16.0795	594.94
	18	<b>Not used</b>		
<b>Grade 8</b>	19	<b>32,061</b>	16.6181	614.87
	20	<b>32,597</b>	16.8959	625.15
		<b>Not used</b>		
		<b>Not used</b>		

<b>REAL LIVING WAGE</b>	
<b>£13.45 per hour</b>	
<b>£25,949.00</b>	
to be paid as a salary supplement to any employee on SCP5 or below	

<b>APPRENTICE RATES</b>	
<b>Under 18's</b>	<b>£14,567.00</b>
<b>18 - 20</b>	<b>£19,293.00</b>
<b>21 +</b>	<b>£23,557.00</b>

	23	<b>34,434</b>	17.8481	660.38
	24	<b>35,412</b>	18.3550	679.14
	25	<b>36,363</b>	18.8479	697.37
	26	<b>37,280</b>	19.3232	714.96
	27	<b>38,220</b>	19.8104	732.98
Grade 7	28	<b>Not used</b>		
	29	<b>39,862</b>	20.6615	764.48
	30	<b>40,777</b>	21.1358	782.02
	31	<b>41,771</b>	21.6510	801.09
	32	<b>42,839</b>	22.2046	821.57
	33	<b>44,075</b>	22.8452	845.27
	34	<b>45,091</b>	23.3719	864.76
Grade 6	35	<b>46,142</b>	23.9166	884.91
	36	<b>47,181</b>	24.4552	904.84
	37	<b>48,226</b>	24.9968	924.88
	38	<b>49,282</b>	25.5442	945.14
	39	<b>Not used</b>		
Grade 5	40	<b>51,356</b>	26.6192	984.91
	41	<b>52,413</b>	27.1670	1005.18
	42	<b>53,460</b>	27.7097	1025.26
	43	<b>Not used</b>		
	<b>Locally Agreed Rates</b>			
Grade 5	44	<b>55,596</b>	28.8169	1066.23
	45	<b>56,797</b>	29.4394	1089.26
Grade 4	331	<b>59,827</b>	31.0099	1147.37
	332	<b>61,331</b>	31.7895	1176.21
	333	<b>62,847</b>	32.5753	1205.29
	334	<b>67,789</b>	35.1368	1300.06
	335	<b>69,341</b>	35.9413	1329.83

# Agenda Item 10

Car Park Order 2026	
<b>Executive Summary</b>	The proposed car parking charges for 2026 were agreed at Full Council on 17 December 2025. A new car parking order, consolidating the existing orders as well as introducing new charges has been advertised. The closing date for objections was 5 February 2026. In all 119 responses were received.
<b>Options considered</b>	Option 1 – Introduce the Car Parking Order 2026  Option 2 – Continue with the current car parking order.
<b>Consultation(s)</b>	The period for public objections ran from 15 January 2026 to 5 February 2026. The order was made available via our website. The notice of proposals was advertised in the local paper on 15 January 2026 and also displayed on every car park.
<b>Recommendations</b>	<ol style="list-style-type: none"> <li>1. That the Council introduces the Car Parking Order 2026 on 7 April 2026 as advertised.</li> <li>2. That the Council considers it appropriate to make the order subject to minor changes to wording within the Car Parking Order 2026.</li> </ol>
<b>Reasons for recommendations</b>	Car parking income represents a significant income source to the Council and as such has a substantial contribution to make to the Council's long term financial sustainability. The objections do not constitute substantive reasons for not bringing the order into force.
<b>Background papers</b>	Report to Full Council on 17 December 2025.

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr Shires, Portfolio Holder for Finance, Estates & Property Services
<b>Contact Officer</b>	Daniel King, Assistant Director Finance & Assets

Links to key documents:	
Corporate Plan:	A strong, responsible and accountable Council
Medium Term Financial Strategy (MTFS)	Income raised from car parking is a significant funding stream for the Council and this will continue to be factored in as such when formulating the MTFS.
Council Policies & Strategies	

<b>Corporate Governance:</b>	
Is this a key decision	Yes
Has the public interest test been applied	N/A
Details of any previous decision(s) on this matter	17 December 2025 – Full Council No increase to standard car parking up to and including 24 hour tariffs but increase car parking fees for resort and coastal car in line with CPI inflation of 3.8%.

## 1. Introduction & Background.

- 1.1. Cabinet recommended the revised car parking charges for 2026/27 at the meeting on 1 December 2025 and Full Council approved these on 17 December 2025. Subsequently, the legal process of preparing and advertising the order took place. This order revokes all previous Off-street Parking places orders.
- 1.2. The statutory process for making a Car Parking Order requires a local authority to allow at least 21 days for any person to make a written representation to the draft proposals and to place the proposed order on deposit for public inspection during the objection period. At the end of the consultation period, a Council's duty is to 'consider all representations duly made and not withdrawn' and before making the final order a local authority may modify the order in consequence of the objections. This report provides Members with a summary of the objections.

## 2. Representations

- 2.1. The period for public objections ran from 15 January 2026 to 5 February 2026. The order was made available via our website. The notice of proposals was advertised in the local paper on 15 January 2026 and also displayed on every car park. In total 119 responses were received.
- 2.2. In order to assess the responses received from the consultation work has been undertaken to categorise these into themes of response received. However please note that a comment can fall into more than one category if it covers multiple issues; therefore, category percentages will sum to more than 100%. "None of the above" are items that don't fit any of your five categories.

Theme	Count	%
Hornbeam Road concerns	22	19%
Tourism & Local Trade	61	51%
Pricing	64	54%
Consultation	9	8%
Eating/cooking restrictions unclear or unreasonable	18	15%
None of the above	15	13%

- 2.3. The consultation responses are summarised below by theme, together with contextual officer comments intended to assist Members' understanding of the

issues raised. These comments provide factual and operational context only and do not seek to pre-empt Members' decision-making. The weight to be given to this context, when considered alongside the consultation responses received, is a matter for Members.

## **2.4. Hornbeam Road Concerns**

- 2.4.1. A significant number of responses specifically referenced Hornbeam Road and surrounding residential streets. Respondents reported that the introduction of parking charges has led to displacement parking into nearby roads, resulting in congestion, obstructed driveways, reduced visibility, and concerns over road safety. Several respondents stated that the car park itself is now under-used while pressure on surrounding streets has increased.
- 2.4.2. Officers acknowledge the strength of feeling expressed by residents in relation to Hornbeam Road and the impact that parking behaviour may have on the surrounding estate. It is also noted that on-street parking and wider highway matters are the responsibility of Norfolk County Council as the highway authority; however, the local impacts raised through consultation are drawn to Members' attention for consideration alongside this context. NNDC Car park usage and performance are monitored on an ongoing basis, and strategic decisions are taken on a car park-by-car-park basis to address operational issues. In the case of Hornbeam Road, the current Parking Order proposes a change to a fixed 24-hour charge of £3, with the intention of improving utilisation of the car park and reducing displacement parking. Any changes implemented through the Parking Order would continue to be monitored as part of routine car park performance review, with any future adjustments subject to further consideration in line with the Council's usual governance arrangements.

## **2.5. Tourism and Local Trade**

- 2.5.1. Many respondents raised concerns about the impact of parking charges on tourism and local businesses, particularly in coastal and town centre locations. Responses suggested that higher charges discourage visitors, shorten stays, and reduce footfall, with some respondents stating that visitors may choose alternative towns or retail parks with cheaper or free parking. Small independent businesses were cited as being particularly affected.
- 2.5.2. Officers note the concerns raised regarding the potential impact of parking charges on tourism, town centres, and local businesses. Members may wish to note that the Car Parking Order 2026 does not include increases to charges in the Council's standard car parks, and prices remain the same as described in the Car Parking Order 2025.

## **2.6. Pricing**

- 2.6.1. Pricing was one of the most frequently raised issues. Respondents expressed concern about the scale of increases, the affordability of charges for short stays, and the level of season ticket prices. Some respondents stated that the increases were disproportionate or above inflation, while others highlighted the structure of tariffs, including non-rounded charges and practical difficulties with payment.

2.6.2. Officers note the concerns raised regarding the level of parking charges. It is noted the proposed increases were developed having regard to changes in operating and maintenance costs over time and are broadly aligned with cumulative inflation (CPI) over the period since the last review.

## **2.7. Consultation**

2.7.1. A number of responses commented on the consultation process itself. These included concerns about the clarity of information provided, the length and complexity of the consultation documents, and a perceived lack of explanation or justification for the proposed changes. Some respondents felt that decisions had already been made prior to consultation.

2.7.2. Officers note the comments received regarding the consultation process and the clarity of information provided. The consultation was carried out in accordance with the statutory requirements for Parking Orders, and all representations received have been summarised and presented in this report. This feedback will be taken into account in the design of future consultations, with the aim of improving structure, readability, and accessibility where possible.

## **2.8. Eating / cooking restrictions unclear or unreasonable**

2.8.1. A smaller but notable number of responses objected to restrictions on eating or cooking in vehicles within car parks. Respondents described the wording as unclear or overly restrictive, particularly for seaside locations and for individuals with medical or dietary needs. Several responses requested clearer and more proportionate restrictions focused on antisocial behaviour rather than general use.

2.8.2. Officers note the comments received regarding restrictions on eating in vehicles. The intent of the relevant provision within the Parking Order has always been to prevent camping or the occupation of parking spaces in a manner that inhibits normal turnover, such as sleeping in vehicles or spreading across multiple spaces for picnicking, rather than to prevent occupants from remaining within their vehicle to consume food. In light of the feedback received, officers are proposing a minor amendment to the wording of the Order to clarify this intent by removing the reference to eating, while retaining the prohibition on sleeping or camping. This clarification is intended to avoid ambiguity and ensure the Order is applied proportionately, without altering the underlying purpose of the provision. In conjunction with this, a minor amendment to the payment wording is also proposed to improve clarity regarding when the parking charge becomes payable. These proposed clarifications are presented for Members' consideration alongside the consultation responses received.

## **2.9. None of the above**

2.9.1. A small number of responses did not raise objections falling within the above themes, including responses that were supportive of the proposals, raised unrelated issues, or provided general comments without reference to specific aspects of the Parking Order.

2.9.2. Officers note that a small number of responses did not raise issues falling within the main themes identified, including some supportive comments and general observations. These responses have been recorded and considered alongside all other representations received.

### 3. Proposals and Options

3.1. Following consideration of the consultation responses, it is proposed to amend the following sections of the Car Parking Order 2026. Changes to the below word doesn't erode the principle behind the provision but would permit people eating in their vehicles as highlighted as a concern in 2.8.1 of this report. For ease of reference please refer to highlighted wording which are being proposed to be removed.

Section	Current Wording	Proposed Wording
Section 11(3)	No person shall use any part of a Parking Place, or any vehicle <b>left in a Parking Place:</b> (a) for sleeping or camping purposes; (b) for eating or cooking purposes;	No person shall use any part of a Parking Place (a) for sleeping or camping purposes; (b) for eating or cooking purposes;
Section 5(3)	The Driver of a vehicle using a Parking Place shall, <b>on leaving the vehicle</b> upon arrival at the Parking Place, and subject to the provisions of Article 7) pay the appropriate Parking Charge (subject to a Parking Charge being payable).	The Driver of a vehicle using a Parking Place shall, upon arrival at the Parking Place, and subject to the provisions of Article 7) pay the appropriate Parking Charge (subject to a Parking Charge being payable).

### 4. Corporate Priorities

- 4.1. The proposals and recommendations contained within this report directly contribute towards the "A Strong, Responsible and Accountable" element of the Corporate Plan.
- 4.2. This area represents a fundamental external income stream for the Council and as such can contribute significantly to helping sustain the Council's medium term financial position.

### 5. Financial and Resource Implications

- 5.1. These proposed changes are anticipated to generate in the region of £152k additional income in 2026/2027, rising to 167k per annum thereafter. A budget of £15k was established to cover the cost of implementing the changes to the

current charges to include new signage and installation, advertising of the CPO, car park leaflets and reprogramming of the car park machines.

**Comments from the S151 Officer:**

***The S151 Officer (or member of the Finance team on their behalf) will complete this section.***

**6. Legal Implications**

- 6.1. The statutory process for making a Car Parking Order requires a local authority to allow at least 21 days for any person to make a written representation to the draft proposals and to place the proposed order on deposit for public inspection during the objection period.
- 6.2. The Council has advertised the consultation within the local press and had a section of the internet to support the provision of consultation responses.
- 6.3. At the end of the consultation period, a Council's duty is to 'consider all representations duly made and not withdrawn' and before making the final order a local authority may modify the order in consequence of the objections. This report provides Members with a summary of the objections. Anything beyond minor amendments to the Car Parking Order would require a further consultation.
- 6.4. The Council's legal team have been involved throughout the Car Parking Order 2026 process.

**Comments from the Monitoring Officer**

***The Monitoring Officer (or member of the Legal team on behalf of the MO) will complete this section. They will outline any legal advice provided.***

**7. Risks**

- 7.1. There is a financial risk to the Council if the new charging regime is not introduced on 7 April 2025, which would result in the loss of potential additional income. Members should, however, note that it is possible to delay the making of an order for up to two years from the start of the objection period.

**8. Net ZeroTarget**

- 8.1. The works will be undertaken in accordance with relevant Council policies.

**9. Equality, Diversity & Inclusion**

- 9.1. There are no direct equality and diversity issues or sustainability issues arising from the car parking order although parking in towns has wider implications in relation to accessibility.

## **10. Community Safety issues**

- 10.1. There are no issues relating to community safety arising from this car park order.

## **Conclusion and Recommendations**

The statutory consultation on the proposed Car Parking Order has been completed in accordance with the relevant legislative requirements. A range of representations were received, raising concerns and observations across several themes, including pricing, local impacts, tourism and trade, consultation clarity, and specific operational provisions within the Order. These representations have been summarised within this report to ensure Members are fully informed of the matters raised.

Officers have carefully considered the issues identified through consultation and, where appropriate, have proposed minor clarifications to the wording of the Order to improve clarity and proportionality, without altering its underlying purpose. In particular, proposed amendments seek to clarify the application of certain restrictions.

Members are now asked to consider the consultation responses alongside the contextual information provided within this report, including operational, financial, and legal considerations, and to determine whether it is appropriate to make the Car Parking Order as advertised. In doing so, Members are required to have regard to the representations received and to decide whether any modifications to the Order are necessary or whether it should be confirmed.

It is recommended that following is approved by Council:

1. That the Council introduces the Car Parking Order 2026 on 7 April 2026 as advertised.
2. That the Council considers it appropriate to make the order subject to minor changes to wording within the Car Parking Order 2026.

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# Agenda Item 11

<b>Capital Strategy Report 2026-27</b>	
<b>Executive Summary</b>	This report sets out the Council's Capital Strategy for the year 2026/27. It sets out the Council's approach to the deployment of capital resources in meeting the Council's overall aims and objectives while providing the strategic framework for the effective management and monitoring of the capital programme.
<b>Options considered</b>	This report must be prepared to ensure the Council complies with the CIPFA Treasury Management and Prudential Codes.
<b>Consultation(s)</b>	Section 151 Officer
<b>Recommendations</b>	That the Capital Strategy 2026/27 is approved by Full Council
<b>Reasons for recommendations</b>	The Council is required to approve a Capital Strategy to demonstrate compliance with the Codes and establishes the strategic framework for the management of the capital programme.
<b>Background papers</b>	CIPFA Prudential Code (Treasury Management in the Public Services: Code of Practice 2021 Edition).  CIPFA Prudential Code (Capital Finance in Local Authorities: Code of Practice 2021 Edition).

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr. Lucy Shires
<b>Contact Officer</b>	James Moore/Claire Waplington Technical Accountant/Chief Technical Accountant

## 1 Purpose of the report

- 1.1 The CIPFA Prudential Code for Capital Finance in Local Authorities 2021 and Treasury Management in the Public Services Code of Practice and Cross-Sectoral Guidance Notes 2021 Edition require Local Authorities to publish a Capital Strategy each year. Under the provisions of the Local Government Act 2003, Local Authorities are required to operate within the guidance of the Prudential Code (the Code) with regard to capital investment decisions.

## 2 Introduction & Background

- 2.1 This Capital Strategy sets out the Council's approach and process to the deployment of capital resources in meeting the Council's overall aims and objectives. It also provides a strategic framework for the effective management and monitoring of the capital programme, within which the Council will work in formulating the strategies for individual services. It is a primary document for all capital decision making, together with the Corporate Plan and other strategies.

### **3 Proposals & Options**

3.1 Sections 5 – 9 of this report outline the Council’s full Capital Strategy for the 2026/27 financial year.

### **4 Corporate Priorities**

4.1 The Corporate Plan sets out what the Council intends to do between 2023 and 2027. It focuses on five priorities which will influence how we move forward:

- Our Greener Future
- Developing Our Communities
- Meeting Our Housing Needs
- Investing In Our Local Economy & Infrastructure
- A Strong, Responsible & Accountable Council

The Council’s capital works can be used to help deliver these priorities.

### **5 Capital Expenditure**

5.1 All capital projects are considered and prioritised as part of the Council’s overall budget process, with affordability in relation to the Medium-Term Financial Strategy (MTFS) being a key consideration. The revenue implications and funding of any approved bids are included within the Council’s revenue budget forecasts to identify the resultant effects on future Council Tax levels.

5.2 The business case and options appraisal methodology are applied to all significant projects (those with a capital cost of over £50,000). The options appraisal should be undertaken by the relevant manager (project leader) initially and referred to a director if of significant value/political implications.

5.3 The business case considers the full options appraisal as evidence to support the recommended option as required. The options analysis will cover elements such as risk, sensitivity and cost benefit analysis and will seek to identify the option that delivers maximum benefit at the lowest or most appropriate cost.

5.4 Projects that generate future income streams for the Council, for example industrial estates and other Commercialisation projects are also viewed positively within the evaluation process. The Asset Management Plan framework helps to identify these assets in order to ensure the revenue implications are again fully accounted for in the decision-making process for the disposal of assets.

5.5 The Current approved Capital Programme is attached with this report as a supporting Appendix.

### **6 Medium- and Long-Term Funding Strategy**

6.1 There are a number of sources of funding available to the Council for capital schemes (capital grants/contributions, capital receipts, borrowing etc). Revenue funding is also available via a Revenue Contribution to Capital Outlay (RCCO); however, it should be noted that the scope for using revenue resources for capital purposes is limited. Using these funding sources can have a significant cost to the Revenue budgets which must be balanced from making additional savings if the costs cannot be fulfilled from annual budget increases.

6.2 The current Capital Programme is funded from external grants and contributions, capital receipts (funds from the disposal of assets), from the Council’s own reserves, Revenue Contributions to Capital Outlay (RCCO), internal and external borrowing. Whilst capital funding is available to

invest in new assets or in improving existing assets, the impact on the revenue account due to the loss of income available for investing and any borrowing interest costs must be a consideration.

- 6.3 The Council has access to short or long-term borrowing if required to finance capital expenditure. Although business cases for new capital projects are modelled on the assumption that borrowing will be required during the year of expenditure (to reflect a 'worst case scenario' in terms of cost), the decision to borrow externally is ultimately a treasury one and is made closer to the time when expenditure is actually incurred, taking into account available cash balances, the opportunity cost of investments, and the exposure to interest rate and credit risks.
- 6.4 It is a requirement of the CIPFA code that the Council considers alternative means of financing if required. The Council is aware of the opportunities that may be realisable through a Private Finance Initiative (PFI). The Procurement Strategy includes guidance on appraising Private Public Partnerships in the context of service delivery and emphasises that obtaining 'value for money' means choosing the optimum combination of whole life costs and benefits to meet the customer's requirements. This is not necessarily the lowest initial price option and requires an assessment of the ongoing revenue/resource implications as well as initial capital investment.
- 6.5 The Council recognises the importance of attracting 'new money' into the district and wherever possible supports match funding requests. When identifying and planning new schemes, the Council will try to maximise all external sources of finance without reducing the effectiveness of the scheme.

## **7 Asset Management and Commercial Activities**

- 7.1 The Council has a diverse range of land and property held to meet its Corporate Objectives and values as outlined in the Council's Corporate Plan. Land and property assets can play a key role in reducing Council budget deficits and generating both capital and revenue income. The Council can use its assets more effectively to meet tough financial targets both through reducing costs and generating income.
- 7.2 In the main the Council will adopt a "buy and hold" strategy for property investments. This is where the Council purchases an asset and lets it to generate revenue income, whilst retaining it for the long term. A long-term investment is considered to be of 10 years and over. Whilst it cannot be guaranteed, in the long term a good overall rate of return is anticipated allowing for a cyclical property market.
- 7.3 In terms of development opportunities, the Council may seek to "buy and hold" assets for the medium term where it sees a strategic advantage of doing so, for example land assembly for town center regeneration or acquiring land to develop in a phased approach to minimise risk of oversupply and for cash flow purposes.
- 7.4 The Council may also seek to "buy and sell on" an asset in the short to medium term of between 1 – 5 years. For example, where there is opportunity to secure good terms or a low price enabling a surplus to be made from a sale or redevelopment.
- 7.5 Further information can be found in the Council's Land and Property Acquisition Policy.
- 7.6 The Council seeks to achieve a spread of risk across a greater number of assets and by acquiring properties across the range of commercial property types, including: retail, leisure/tourism, office and industrial assets.
- 7.7 The Council has a small portfolio of commercial assets to rent within the district. These are identified within the Asset Management Plan as being held by the Council primarily for the purpose of generating income to support the Council's revenue budgets. Whilst generating income, returns and financial independence to support the delivery of services, there are a number of benefits to the Council, the community, tourist and business sector from the Council commercial portfolio including promoting strategic regeneration, increasing business rate and council tax income and supporting tourism. These purchases are to be considered alongside the

Council's Corporate Plan.

- 7.8 Where assets are identified as being surplus to requirements and not achieving required financial or service delivery performance targets, they can be considered for disposal to provide useable capital receipts, which can then be redirected to achieve the Council's objectives by funding new projects in the Capital Programme. Further information can be found in the Council's Disposal Policy.
- 7.9 The Council's Property Services Team has historically managed the Council property portfolio with support of the Finance team, Eastlaw and Economic Development. Different types of commercial property require different levels of resource to manage effectively. Business Centres with easy in and out terms, tend to be more management intensive due to the relatively high turnover of tenants, in comparison to the longer leases of industrial units, where typically tenants have responsibility for full maintenance/repairs and insuring.

7.10 Asset management undertaken includes:

- Rent collection and rent arrears management
- Service charge reviews and collection
- Building and grounds maintenance, testing of appliances and monitoring
- Tenant liaison
- Marketing and re-letting empty units
- Negotiating terms of rent reviews and new leases
- Expiry of leases, lease renewals and terminations
- Dilapidations

An increase to the portfolio will require additional resource to manage effectively which could be achieved by additional staff for internal management or appointing experienced commercial agents for external management. Assets held outside of the district would require external resource to manage the assets effectively. The Council will arrange regular surveys across its asset portfolio in order to identify areas for investment in terms of repairs and ongoing maintenance. This will provide information for future year's Revenue budgets and ensure the ongoing viability of the asset portfolio.

- 7.11 Successful delivery of the Council's vision for Capital investment relies on the skills and culture of the organisation being appropriate. Members, Statutory Officers, and those with decision making powers need to keep their knowledge up to date through; CPD schemes, workshops with professional advisors, other relevant bodies and networking with other authorities to share best practice. Information should be disseminated between parties within the organisation when appropriate.

## **8 Debt Management and MRP Statement**

- 8.1 Where a local authority finances capital expenditure by debt, it must put aside resources to repay that debt in later years. The amount charged to the revenue budget for the repayment of debt is known as the Minimum Revenue Provision (MRP). There has been no statutory minimum amount to be applied since 2008, although the Local Government Act 2003 does require authorities to have regard to the Department for Communities and Local Government's Guidance on Minimum Revenue Provision (revised April 2024)
- 8.2 The Guidance requires that the Council approve an Annual MRP Statement in advance of each financial year and identifies a number of options for calculation of a prudent provision for MRP. Whilst there are four alternative methods available for this calculation, only two apply to new borrowing under the Prudential system for which no Government support is being given, i.e. borrowing which is intended to be self-financed.
- 8.3 All Council decisions made in relation to capital expenditure will be reviewed on their own merits and the most equitable treatment will be introduced in respect of the financing of these schemes. For the purposes of existing schemes and those proposed for the coming financial years where borrowing has been assumed, the Council will be applying the Asset Life Basis (annuity). This

allows MRP to be charged to the revenue account across the estimated life of the assets that are being funded, in accordance with the regulations, spreading the cost over a longer period of time and reducing the burden on the Council's Revenue budget. The risk of this method is that MRP costs will escalate over time, leading to higher MRP costs in the long-term. The forecasted MRP costs should be reviewed and considered by the treasury and voluntary contributions (VRP) should be made in earlier years if feasible to reduce the future costs.

## 9 Prudential Indicators

9.1 Under the Prudential Code the Council is required to set and approve a range of performance indicators each year in line with the budget and Treasury Management Strategy, and to monitor them during the year. Under these arrangements local authorities are allowed to enter into borrowing to support capital spending as long as they are able to demonstrate that they can afford to do so.

### 9.2 Authorised Limit for External Debt

The Council has an integrated Treasury Management Strategy and manages its treasury position in accordance with its approved strategy and practice. Overall borrowing will therefore arise as a consequence of all the financial transactions of the Council, and not just those arising from capital spending reflected in the CFR. The Council is required to set for the coming year and the following two financial years an authorised limit for its total gross external debt, separately identifying borrowing from other long-term liabilities. The Authorised Limit sets the maximum level of external debt on a gross basis (i.e. excluding investments) for the Council. It is measured against all external debt items (i.e. long- and short-term borrowing, overdrawn bank balances and long-term liabilities). The indicator separately identifies borrowing from other long-term liabilities such as finance leases. It is consistent with the Council's existing commitments, its proposals for capital expenditure and financing and its approved Treasury Management policy statement and practices. The Authorised Limit is the statutory limit determined under Section 3(1) of the Local Government Act 2003 (referred to in the legislation as the Affordable Limit).

Authorised Limit	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Authorised limit for borrowing	40.000	40.000	40.000	40.000
Authorised limit for other long-term liabilities	3.000	3.000	3.000	3.000
<b>Authorised limit for external debt</b>	<b>43.000</b>	<b>43.000</b>	<b>43.000</b>	<b>43.000</b>

### 9.3 Operational Boundary for External Debt

The Council is required to set for the forthcoming financial year and the following two financial years an operational boundary for its total external debt, excluding investments, separately identifying borrowing from other long-term liabilities. The Operational Boundary is based on the same estimates as the Authorised Limit reflecting the most likely, prudent but not worst-case scenario, and without the additional headroom included within the Authorised Limit for unusual cash movements.

Operational Boundary	2025/26 £m	2026/27 £m	2027/28 £m	2028/29 £m
Operational boundary for borrowing	30.000	30.000	30.000	30.000
Operational boundary for other long-term liabilities	2.000	2.000	2.000	2.000
<b>Operational boundary for external debt</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>

### 9.4 Capital Expenditure

Local Authorities are required by the Prudential Code to ensure that the level of proposed capital

expenditure remains within sustainable limits and, in particular, to consider the impact on Council Tax. The Council is required to make reasonable estimates of the total capital expenditure that it plans to incur during the forthcoming year and at least the following two financial years. Below includes the breakdown of the approved capital programme and the capital bids to be reviewed as part of the current year cycle.

Capital expenditure £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Approved Capital Programme	25.702	38.328	9.461	2.300	2.000
Capital Bids to be Reviewed	-	-	4.480	2.030	3.170
<b>Total</b>	<b>25.702</b>	<b>38.328</b>	<b>13.941</b>	<b>4.330</b>	<b>5.170</b>

Please note that in the following section (9.5 – 9.6) it has been assumed the capital bids are to be taken for the purposes of the representation of the capital financing requirement, and the proportion of financing costs to net revenue stream.

## 9.5 Capital Financing Requirement

The Capital Financing Requirement (CFR) measures the Council's underlying need to borrow for a capital purpose. The calculation of the CFR is taken from the amounts held in the Balance Sheet relating to capital expenditure and financing. The Council is required to make reasonable estimates of the total capital financing requirement at the end of the forthcoming financial year and the following two years as shown in the table below. The CFR takes into consideration the Cabinet decision to provide loan advances to Registered Providers under the Local Investment Strategy. Although initially this will increase the CFR, the capital receipts generated by the annual repayments on the loans will be applied to reduce the CFR across subsequent years. This is a key indicator for prudence. In order to ensure that over the medium-term debt will only be used for a capital purpose, the Council should ensure that debt does not, except in the short term, exceed the total of the capital financing requirement in the preceding year plus the estimates of any additional capital financing requirement for the current and next two financial years.

	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
<b>Capital Financing Requirement</b>	17.544	22.822	25.773	26.252	27.804
<b>Minimum Revenue Provision</b>	0.570	0.584	0.624	0.675	0.688

Financing of Capital Expenditure	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Capital receipts	1.071	2.953	0.625	0.300	0.000
Capital grants	21.507	24.523	9.148	3.000	3.000
Capital contributions	1.240	3.780	0.375	0.000	0.000
Reserves	1.079	1.438	0.279	0.000	0.000
Revenue Contribution to Capital Outlay	0.000	0.020	0.000	0.000	0.000
Borrowing	0.805	5.614	3.514	1.030	2.170
<b>Total</b>	<b>25.702</b>	<b>38.328</b>	<b>14.746</b>	<b>4.330</b>	<b>5.170</b>

## 9.6 Proportion of Financing Costs to Net Revenue Stream

The Council is required to estimate for the following financial year and the following two years

the proportion of financing costs to net revenue stream. This is an indicator of affordability and highlights the revenue implications of existing and proposed capital expenditure by identifying the proportion of the revenue budget required to meet financing costs. The definition of financing costs is set out in the Prudential Code and is based on the costs net of investment income.

	2024/25 Actual	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget
Financing cost (MRP)	0.570	0.584	0.624	0.675	0.688
Expected Net Revenue Stream (General Fund)	23.610	22.397	22.942	22.635	23.136
<b>Ratio</b>	<b>2.41%</b>	<b>2.61%</b>	<b>2.72%</b>	<b>2.98%</b>	<b>2.97%</b>

## 10 Links to other Strategies and Plans

- 10.1 The Council has fully integrated its Capital Strategy as part of its strategic financial planning process and this policy influences both the production of the MTFS and the capital and revenue budget planning process. The Strategy is also linked to the other main asset related policies, namely the Asset Management Plan, the Land and Property Acquisition Policy, the Commercial Property Strategy, the Land and Property Disposals Policy.
- 10.2 The Treasury Management Strategy details the Council's treasury management arrangements to manage the Council's cash flow, including the anticipated use of reserves, so as to maximise income from investments and minimise interest payments on borrowing, whilst minimising the risk to the Council's assets. This Strategy can influence the potential receipts available for funding capital and will also directly inform any borrowing decisions for capital purposes.
- 10.3 The Procurement Strategy seeks to ensure that Value for Money is achieved in all of the Council's procurement decision-making activities and systems. The guidance should be applied by all Officers in conjunction with the requirements incorporated within the Council's Contract Standing Orders and Financial Regulations and has great relevance to preparing capital bids.
- 10.4 The Capital Strategy is also aligned with the Risk Management Strategy, and managers are required to consider risk when completing the standard business case pro-forma.

## 11 Financial and Resource implications

- 11.1 This report is financial in nature and financial implications are included within the content of the report.

### Comments from the S151 Officer:

*The capital strategy is an important element of financial planning that impacts the Budget and the Medium Term Financial Plan. External borrowing will be made when necessary and after alternatives including grants, capital receipts and internal borrowing have been considered.*

## 12 Legal Implications

- 12.1 None as a direct consequence of this report.

### Comments from the Monitoring Officer

*Whilst there are no specific legal or governance comments. It is noted that this is a necessary financial report to comply with the CIPFA Code of Practice.*

## 13 Risks

- 13.1 Any financial risks or implications are included within the content of the report.

## 14 Net Zero Target

- 14.1 None as a direct consequence of this report.

**15      Equality, Diversity & Inclusion**

15.1    None as a direct consequence of this report.

**16      Community Safety issues**

16.1    None as a direct consequence of this report.

**17      Conclusion and Recommendations**

17.1    It is recommended that Full Council approves the Capital Strategy 2026/27 to ensure the Council is compliant with the Prudential Codes.

<b>Treasury Management Strategy Report 2026/27</b>	
<b>Executive Summary</b>	This report sets out the Council's Treasury Management Strategy for the year 2026/27. It sets out details of the Council's Treasury Management activities and presents a strategy for the prudent investment of the Council's resources. It also sets out the Council's approach to the deployment of capital resources in meeting the Council's overall aims and objectives.
<b>Options considered</b>	No other options considered. It is a requirement that the Treasury Management Strategy report must be approved by full Council each year in advance of the new financial year to ensure the Council is compliant with the CIPFA Treasury Management, CIPFA Prudential Codes and guidance issued by the Ministry of Housing, Communities & Local Government (MHCLG).
<b>Consultation(s)</b>	Portfolio Holder Section 151 Officer  This report has been prepared with the assistance of Link Treasury Services, the Council's Treasury Management advisors.
<b>Recommendations</b>	That the Treasury Management Strategy 2026/27 is approved by Full Council.
<b>Reasons for recommendations</b>	Approval by Full Council demonstrates compliance with the Prudential Codes to ensure. <ul style="list-style-type: none"> <li>• A flexible investment strategy enabling the Council to respond to changing market conditions.</li> <li>• Ensure compliance with CIPFA and MHCLG guidance.</li> <li>• Confirming capital resources available for delivery of the Council's capital programme.</li> </ul> It is a requirement that any proposed changes to the prudential indicators are approved by Full Council.
<b>Background papers</b>	The Council's Treasury Management Strategy 2025/26.  CIPFA Prudential Code (Treasury Management in the Public Services: Code of Practice 2021 Edition).  CIPFA Prudential Code (Capital Finance in Local Authorities: Code of Practice 2021 Edition).

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr. Lucy Shires
<b>Contact Officer</b>	James Moore/Claire Waplington Technical Accountant/Chief Technical Accountant

<b>Links to key documents:</b>	
Corporate Plan:	This report is required to ensure that the Council can demonstrate it is in a sound financial position and able to deliver the projects in the Capital Programme which support the Corporate Plan Objectives.
Medium Term Financial Strategy (MTFS)	This report supports the MTFS in confirming adequate financing is in place for the Council to operate its regular functions alongside delivering the Council's Capital Programme.
Council Policies & Strategies	N/A

<b>Corporate Governance:</b>	
Is this a key decision	No
Has the public interest test been applied	Not an exempt item.
Details of any previous decision(s) on this matter	N/A

## **1. Purpose of the report**

- 1.1 It is a requirement that Treasury Management activities and risk management be conducted within the framework of the Chartered Institute of Public Finance (CIPFA) Code (Treasury Management in the Public Services: Code of Practice 2021 Edition).
- 1.2 Under the provisions of the Local Government Act 2003, Local Authorities are required to comply with the guidance of the Prudential Code with regard to capital decisions.
- 1.3 It is a requirement that any proposed changes to the 2026/27 prudential indicators are approved by Full Council.

## **2. Introduction & Background**

- 2.1 Treasury management is the operation of the Council's cash flows, borrowing and investments alongside the associated risks. The Council has invested substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.
- 2.2 The strategy (See Appendix) also sets out the Council's approach and deployment of capital resources in meeting the Council's overall aims and objectives.

### **3. Proposals and Options**

3.1 Appendix A shows the Council's full Treasury Management Strategy for the 2026/27 financial year.

### **4. Corporate Priorities**

4.1 Ensuring there is adequate funding in place is essential to delivering the Council's Capital Programme which supports the Corporate Plan and MTFS.

### **5. Financial and Resource Implications**

5.1 This report is financial in nature and financial implications are included within the content of the report.

**Comments from the S151 Officer:**

*This report is financial in nature and financial implications are included within the content of the report.*

### **6. Legal Implications**

6.1 None as a direct consequence of this report.

**Comments from the Monitoring Officer**

*Whilst there are no specific legal or governance comments. It is noted that this is a necessary financial report to comply with the CIPFA Treasury Management Code of Practice.*

### **7. Risks**

7.1 Any financial risks or implications are included within the content of the report.

### **8. Net Zero Target**

8.1 None as a direct consequence of this report.

### **9. Equality, Diversity & Inclusion**

9.1 None as a direct consequence of this report.

### **10. Community Safety issues**

10.1 None as a direct consequence of this report.

### **11. Conclusion and Recommendations**

11.1 It is recommended that Full Council approves the Treasury Management Strategy 2026/27 to ensure the Council is compliant with the Prudential Codes.

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**North Norfolk District Council  
Treasury Management Strategy Statement**

**Minimum Revenue Provision Policy Statement  
and Annual Investment Strategy**

**2026/27**

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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 Authority, 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 an authority's financial capacity – i.e., that 'plausible losses' could be absorbed in budgets or reserves without unmanageable detriment to local services. An authority must not borrow to invest primarily for financial return.

**The revised Treasury Management Code requires an authority 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 10 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 authority.
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 authority's integrated revenue, capital and balance sheet monitoring.

**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. An authority 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 authority, 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).

**An authority's Capital Strategy or Annual Investment Strategy should include: -**

1. The authority's approach to investments for service or commercial purposes (together referred to as non-treasury investments), including defining the authority's objectives, risk appetite and risk management in respect of these investments, and processes ensuring effective due diligence.
2. An assessment of affordability, prudence and proportionality in respect of the authority's overall financial capacity (i.e., whether plausible losses could be absorbed in budgets or reserves without unmanageable detriment to local services).
3. Details of financial and other risks of undertaking investments for service or commercial purposes and how these are managed.
4. Limits on total investments for service purposes and for commercial purposes respectively (consistent with any limits required by other statutory guidance on investments).
5. Requirements for independent and expert advice and scrutiny arrangements (while business cases may provide some of this material, the information contained in them will need to be periodically re-evaluated to inform the authority's overall strategy).
6. State compliance with paragraph 51 of the Prudential Code in relation to investments for commercial purposes, in particular the requirement that an authority must not borrow to invest primarily for financial return.

As this TMSS and AIS deals solely with treasury management investments, the categories of service delivery and commercial investments should be addressed as part of the Capital Strategy report.

However, as investments in commercial property have implications for cash balances managed by the treasury team, it will be for each authority to determine whether to add a high level summary of the impact that commercial investments have, or may have, if it is planned to liquidate such investments within the three year time horizon of this report, (or a longer time horizon if that is felt appropriate).

## 1.1 Background

The Authority 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 Authority'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 Authority's capital plans. These capital plans provide a guide to the borrowing need of the Authority, 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 Authority 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 authority'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 Authority'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 Authority 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 Authority 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. Another member body must be chosen to review any reports before they are sent to Full Council

### 1.3 Quarterly reports

In addition to the three major reports detailed above, from 2023/24 quarterly reporting (end of June/end of December) has also been required. These should provide an update on prudential indicators, borrowing and investment positions, compliance with approved limits and strategy, performance against budget, and any significant risks or breaches.

### Treasury Management Strategy for 2026/27

The strategy for 2026/27 covers two main areas:

#### Capital issues

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

#### Treasury management issues

- the current treasury position
- treasury indicators which limit the treasury risk and activities of the Authority
- 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. Organisations should consider how to assess whether treasury management staff and board/ council members have the required knowledge and skills to undertake their roles and whether they have been able to maintain those skills and keep them up to date.

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

- Record attendance at training and ensure action is taken where poor attendance is identified.
- Prepare tailored learning plans for treasury management officers and board/council members.
- Require treasury management officers and board/council members to undertake self-assessment against the required competencies (as set out in the schedule that may be adopted by the organisation).
- Have regular communication with officers and board/council members, 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.

#### **1.5 Treasury Management Consultants**

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

The Authority 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 Authority 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. THE CAPITAL PRUDENTIAL INDICATORS 2026/27 – 2028/29

The Authority'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 are prudent, affordable and sustainable.

### 2.1 Capital Expenditure and Financing

This prudential indicator is a summary of the Authority'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 £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Approved Capital Programme	25.702	38.328	9.461	2.300	2.000
Capital Bids to be Reviewed	-	-	4.480	2.030	3.170
<b>Total</b>	<b>25.702</b>	<b>38.328</b>	<b>13.941</b>	<b>4.330</b>	<b>5.170</b>

Other long-term liabilities - the above financing need excludes other long-term liabilities, such as PFI and 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.

Table A. Current 2025/26 Capital Programme financing:

Financing of capital expenditure £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Total Capital Expenditure (approved)</b>	<b>25.702</b>	<b>38.328</b>	<b>9.461</b>	<b>2.300</b>	<b>2.000</b>
Capital receipts	1.071	2.953	0.610	0.300	0.000
Capital grants	21.507	24.523	8.148	2.000	2.000
Capital contributions	1.240	3.780	0.300	0.000	0.000
Reserves	1.079	1.438	0.279	0.000	0.000
Revenue Contribution to Capital Outlay	0.000	0.020	0.000	0.000	0.000
<b>Net financing need for the year (Borrowing)</b>	<b>0.805</b>	<b>5.614</b>	<b>0.124</b>	<b>0.000</b>	<b>0.000</b>

Table B. 2026/27 Capital Bids to be reviewed:

Financing of capital expenditure £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Total Capital Expenditure (new bids)</b>	<b>0.000</b>	<b>0.000</b>	<b>5.285</b>	<b>2.030</b>	<b>3.170</b>
Capital receipts	0.000	0.000	0.015	0.000	0.000
Capital grants	0.000	0.000	1.000	1.000	1.000
Capital contributions	0.000	0.000	0.075	0.000	0.000
Reserves	0.000	0.000	0.000	0.000	0.000
Revenue Contribution to Capital Outlay	0.000	0.000	0.000	0.000	0.000
<b>Net financing need for the year (Borrowing)</b>	<b>0.000</b>	<b>0.000</b>	<b>3.390</b>	<b>1.030</b>	<b>2.170</b>

**Table C. Project 2026/27 Capital Programme assuming all new bids approved:**

Financing of capital expenditure £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Total Capital Expenditure (all)</b>	<b>25.702</b>	<b>38.328</b>	<b>14.746</b>	<b>4.330</b>	<b>5.170</b>
Capital receipts	1.071	2.953	0.625	0.300	0.000
Capital grants	21.507	24.523	9.148	3.000	3.000
Capital contributions	1.240	3.780	0.375	0.000	0.000
Reserves	1.079	1.438	0.279	0.000	0.000
Revenue Contribution to Capital Outlay	0.000	0.020	0.000	0.000	0.000
<b>Net financing need for the year (Borrowing)</b>	<b>0.805</b>	<b>5.614</b>	<b>3.514</b>	<b>1.030</b>	<b>2.170</b>

## 2.2 The Authority's Borrowing Need (the Capital Financing Requirement)

The second prudential indicator is the Authority'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 Authority'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., PFI schemes, leases). Whilst these increase the CFR, and therefore the Authority's borrowing requirement, these types of schemes include a borrowing facility by the PFI, PPP lease provider and so the Authority is not required to separately borrow for these schemes. The Authority currently has £0.310m of such schemes within the CFR as shown in the 2024/25 outturn figures in the table below.

The Authority is asked to approve the CFR projections below:

**Table A. CFR projections based on current Capital Programme:**

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Capital Financing Requirement</b>					
<b>Total CFR</b>	<b>17.544</b>	<b>22.822</b>	<b>22.507</b>	<b>21.979</b>	<b>21.393</b>
Movement in CFR (see below)	0.545	5.278	(0.315)	(0.528)	(0.586)

### Movement in CFR calculation:

Net financing need for the year (from tables in 2.1)	0.805	5.614	0.124	0.000	0.000
Add Finance Leases	0.310	0.248	0.185	0.124	0.070
Less MRP	(0.507)	(0.522)	(0.563)	(0.597)	(0.615)
Less Finance Lease Repayments	(0.063)	(0.062)	(0.061)	(0.055)	(0.041)
<b>Movement in CFR</b>	<b>0.545</b>	<b>5.278</b>	<b>(0.315)</b>	<b>(0.528)</b>	<b>(0.586)</b>

**Table B. CFR projections if all new capital bids approved:**

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Capital Financing Requirement</b>					
<b>Total CFR</b>	<b>17.544</b>	<b>22.822</b>	<b>25.773</b>	<b>26.252</b>	<b>27.804</b>
<b>Movement in CFR</b>	<b>0.545</b>	<b>5.278</b>	<b>2.951</b>	<b>0.479</b>	<b>1.552</b>
<b>Movement in CFR represented by</b>					
Net financing need for the year (from tables in 2.1)	0.805	5.614	3.390	1.030	2.170
Add Finance Leases	0.310	0.248	0.185	0.124	0.070
Less MRP	(0.507)	(0.522)	(0.563)	(0.620)	(0.647)
Less Finance Lease Repayments	(0.063)	(0.062)	(0.061)	(0.055)	(0.041)
<b>Movement in CFR</b>	<b>0.545</b>	<b>5.278</b>	<b>2.951</b>	<b>0.479</b>	<b>1.552</b>

The Council's current planned external borrowing for treasury management purposes as a result of the current CFR and future projections is shown below. This does not include temporary short-term borrowing which may fluctuate depending on the delivery timelines of each capital project, short-term borrowing indicates a deficit in the amount internally borrowed by the Council to deliver capital schemes. Where short-term borrowing is constant for more than one year, this indicates an increased need for long-term borrowing.

The Council's cash flow may be able to incorporate any small increases in internal borrowing year on year, but any large increases in CFR indicate a potential need to increase the Council's long-term external borrowing.

Currently the Council has £5m actual long-term external borrowing with temporary short-term borrowing only required for short durations during the financial year (peaks and troughs in the Council's cashflow). On this basis it is assumed that the Council's cashflow can cover £12.544m of internal borrowing within its current resources as calculated below.

**Table A. Forecasted Long-Term borrowing based on current Capital Programme:**

Planned Long-Term External borrowing & Estimate £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Forecasted CFR (above)	17.544	22.822	22.507	21.979	21.393
<b>Actual Long-Term External Borrowing</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>0.000</b>	<b>0.000</b>
Assumed Internal Borrowing (capacity increase 2% year on year from 2024/25 actual)	12.544	12.795	13.051	13.312	13.578
<b>Potential Unrealised External Borrowing Requirement</b> <i>(Forecasted CFR – actual borrowing – forecasted internal borrowing capacity).</i>	<b>0.000</b>	<b>5.027</b>	<b>4.456</b>	<b>8.667</b>	<b>7.815</b>

The above table shows that with the Council's forecasted 2025/26 capital programme, the treasury will likely be required to increase the Council's external borrowing to £10.000m from the current £5.000m (£5.000m + £5.027m). This is only if all the approved 2025/26 projects are completed in 2025/26, as any project delays will also delay borrowing retrospectively. In future years, this borrowing need decreases gradually (down from £10.000m to £9.456m in 2026/27 this is shown in the above table as £5.000m+£4.456m, then £8.667m in 2027/28 and £7.815m in 2028/29).

This forecast shows that although borrowing is expected to increase, the Council is actively reducing its borrowing costs over time through appropriate MRP contributions.

**Table B. Forecasted Long-Term borrowing if all new capital bids approved:**

Planned Long-Term External borrowing & Estimate £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Forecasted CFR (above)	17.544	22.822	25.773	26.252	27.804
<b>Actual Long-Term External Borrowing</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>	<b>0.000</b>	<b>0.000</b>
Assumed Internal Borrowing (capacity increase 2% year on year from 2024/25 actual)	12.544	12.795	13.051	13.312	13.578
<b>Potential Unrealised External Borrowing Requirement</b> (Forecasted CFR – actual borrowing – forecasted internal borrowing capacity).	<b>0.000</b>	<b>5.027</b>	<b>7.722</b>	<b>12.940</b>	<b>14.226</b>

The above table shows that with the Council's forecasted capital programme plus 2026/27 capital bids; the treasury will likely be required to renew the current £5.000m external borrowing for 2025/26. But then would then need to increase this to £10.027m in 2025/26 (£5.000m + £5.027m) if all capital projects are delivered in the year. This is then expected to increase to a £12.722m (£5.000m + £7.722m) borrowing need in 2026/27. In future years, this borrowing need increases to £14.226m by 2028/29 if all of the Council's approved capital projects are delivered.

Therefore, if all capital bids for 2026/27 are approved, the Council would need to make appropriate revenue provisions to fund approximately one and half times the borrowing interest costs incurred from 2024/25 in 2026/27 and then double borrowing interest costs in 2028/29 compared to 2024/25.

These borrowing costs are all subject to the interest rates at the time of taking out long-term loans.

### 2.3 Liability Benchmark

The Authority 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 Authority'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.
3. **Net loans requirement:** this will show the Authority'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. Any years where actual loans are less than the benchmark indicate a future borrowing requirement; any years where actual loans outstanding exceed the benchmark represent an overborrowed position, which will result in excess cash requiring investment (unless any currently unknown future borrowing plans increase the benchmark loan debt requirement).

### 2.4 Core Funds and Expected Investment Balances

The application of resources (capital receipts, reserves etc.) 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 (asset sales etc.). Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

Year End Resources £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Reserves	16.502	16.543	16.765	17.294	17.892
Capital receipts	2.386	0.051	1.091	1.941	2.391
<b>Total core funds</b>	<b>18.888</b>	<b>16.594</b>	<b>17.856</b>	<b>19.235</b>	<b>20.283</b>
Working capital (housing loans remaining balance)	1.853	1.762	1.466	1.170	0.872
<b>Expected Total Investments</b>	<b>20.741</b>	<b>18.356</b>	<b>19.322</b>	<b>20.405</b>	<b>21.155</b>

The Council's current capital programme has all current and future capital receipts allocated to fund existing 2025/26 capital projects. The Council has a small amount of capital receipt funded projects in 2026/27 and future years, however these are expected to use up all of the capital receipts anticipated to be received from the sale of Council owned assets. It is anticipated that there will be minimal surplus capital receipts funding available to fund new capital projects in 2026/27 and future years unless the Council makes new plans to sell assets.

## 2.5 Minimum Revenue Provision (MRP) Policy Statement

Under Regulation 27 of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, where the Authority 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 CFR from its calculation, unless by an exception set out in statute.

The Authority 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) provides four ready-made options for calculating MRP. An authority can use a mix of these options if it considers it appropriate to do so.

The Government considers that the methods of making prudent provision include the options set out in the statutory guidance. However, this does not rule out or otherwise preclude an authority from using an alternative method should it decide that is more appropriate. Any method used is subject to the conditions in paragraphs 61 to 65 of the guidance as far as these are relevant.

The Authority is recommended to approve the following MRP Statement:

For expenditure incurred before 1 April 2008 which forms part of supported capital expenditure, the MRP policy will be:

- 4% reducing balance (CFR method) – MRP will be calculated as 4% of the opening GF CFR balance; or

From 1 April 2008 for all unsupported borrowing the MRP policy will be:

- Asset life method (annuity)

Regulation 27(3) allows a local authority to charge MRP in the financial year following the one in which capital expenditure finance by debt was incurred.

For example, capital expenditure financed by borrowing in 2025/26 will not be subject to an MRP charge until 2026/27, or in the financial year following the one which the asset first becomes available for use.

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

### **Leases/PFI**

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.

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.

This is not seen as a prudent course of action; 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.

It will be open to local authorities to consider a different approach to the calculation, subject to compliance with the overriding statutory requirement to make a prudent level of MRP.

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.

### **Investment property**

The duty to make MRP extends to investment properties where the acquisition results in an increase to the CFR. As depreciation is not charged on investment properties, the Depreciation method is not a suitable approach for calculating the MRP to be charged in respect of investment properties.

A local authority 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 capital value.

Therefore, the Council will calculate the MRP charges for any investment property funding by borrowing on the same basis as its capital expenditure.

### **Capital loans**

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.

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.

The Council has issued capital loans that are categorised as non-commercial and has chosen to not apply MRP on the basis that these loans are financed from the use of available capital receipts from previous asset sale (regeneration of housing assets to meet the Council's Corporate Plan objections) instead of issues any loans financed by borrowing. The Council currently does not issue loans for commercial purposes.

### **Capital receipts**

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.

### **Share Capital**

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. The Council has not currently acquired any share capital

### **MRP Overpayments**

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.

The Council has not made any VRP overpayments up to 31/03/25.

### 3. BORROWING

The capital expenditure plans set out in Section 2 provide details of the service activity of the Authority. The treasury management function ensures that the Authority's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Authority'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 / 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 31.3.25 and for the position as at 30.11.25 is shown below for both borrowing and investments.

TREASURY PORTFOLIO				
	actual 31.3.25	Actual 31.3.25	current 30.11.25	current 30.11.25
<b>Treasury investments</b>	£000	% of portfolio	£000	% of portfolio
Money Market Funds	5,317	21%	15,887	44%
<b>Total managed in house</b>	<b>5,317</b>	<b>21%</b>	<b>15,887</b>	<b>44%</b>
Bond Funds	5,000	20%	5,000	14%
Equity Funds	4,000	16%	4,000	11%
Property Funds	5,000	20%	5,000	14%
Multi-Asset Funds	6,000	23%	6,000	17%
<b>Total managed externally</b>	<b>20,000</b>	<b>79%</b>	<b>20,000</b>	<b>56%</b>
<b>Total treasury investments</b>	<b>25,317</b>	<b>100%</b>	<b>35,887</b>	<b>100%</b>
<b>Treasury external borrowing</b>				
Long-Term PWLB	5,000	71%	5,000	100%
Short-Term Local Authorities	2,000	29%	0,000	0%
<b>Total external borrowing</b>	<b>7,000</b>	<b>100%</b>	<b>5,000</b>	<b>100%</b>
<b>Net treasury investments / (borrowing)</b>	<b>18,317</b>		<b>30,887</b>	

The Authority'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.

**Table A. Forecasted under/(over) borrowing projects based on existing Capital Programme:**

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>External debt</b>					
Debt as of 1 April	11.700	7.000	5.000	0.000	0.000
Known repayments of debt	(4.700)	(2.000)	(5.000)	0.000	0.000
<b>Actual gross debt on 31 March</b>	<b>7.000</b>	<b>5.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
The Capital Financing Requirement	17.544	22.822	22.507	21.979	21.393
<b>Under / (over) borrowing</b>	<b>10.544</b>	<b>17.822</b>	<b>22.507</b>	<b>21.979</b>	<b>21.393</b>

**Table B. Forecasted under/(over) borrowing of Capital Programme if all new capital bids approved:**

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>External Debt</b>					
Debt as of 1 April	11.700	7.000	5.000	0.000	0.000
Known changes in Debt	(4.700)	(2.000)	(5.000)	0.000	0.000
<b>Actual gross debt on 31 March</b>	<b>7.000</b>	<b>5.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
The Capital Financing Requirement	17.544	22.822	25.773	26.252	27.804
<b>Under / (over) borrowing</b>	<b>10.544</b>	<b>17.822</b>	<b>25.773</b>	<b>26.252</b>	<b>27.804</b>

Table A shows that with the authorities' current capital programme; levels of external debt can be reduced overtime with the Council's current MRP provision.

Table B shows that with the additional capital bids there will be a larger increase in CFR and under borrowing which indicates that an increased amount of external borrowing may be needed to finance the additional capital programme projects completed in future years.

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

It is the current view that this prudential indicator 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	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Debt	30.000	30.000	30.000	30.000
Other long-term liabilities	2.000	2.000	2.000	2.000
<b>Total</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>	<b>32.000</b>

**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 typically the Operational Boundary plus a threshold for temporary short-term debt.

- 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 authority plans, or those of a specific authority, although this power has not yet been exercised.
- The Authority is asked to approve the following Authorised Limit with no change from the prior year. This is a long-term borrowing figure of £30m (operational boundary) plus an additional amount of short-term borrowing of £10m. If the authorised limit is exceeded, then this highlights a significant cashflow concern which should be brought to members attention for review:

Authorised Limit £m	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Debt	25.000	40.000	40.000	40.000
Other long-term liabilities	3.000	3.000	3.000	3.000
<b>Total</b>	<b>28.000</b>	<b>43.000</b>	<b>43.000</b>	<b>43.000</b>

### 3.3 Prospects for Interest Rates

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

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

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

- Our last interest rate forecast update was undertaken on 11 August. Since then, a combination of tepid growth (0.2% q/q GDP for Q2 and 0.1% q/q GDP for Q3), falling inflation (currently CPI is 3.2%), and a November Budget that will place more pressure on the majority of households' income, has provided an opportunity for the Bank of England's Monetary Policy Committee to further reduce Bank Rate from 4% to 3.75% on 18 December.
- Surprisingly, to most market commentators, the recent steep fall in CPI inflation in one month from 3.6% to 3.2% did not persuade most "dissenters" from the November vote (Lombardelli, Greene, Mann and Pill) to switch to the rate-cutting side of the Committee. Instead, it was left to Bank Governor, Andrew Bailey, to use his deciding vote to force a rate cut through by the slimmest of margins, 5-4.
- Given the wafer-thin majority for a rate cut it was not unexpected to hear that although rates would continue on a "gradual downward path", suggesting a further rate cut or cuts in the offing, MPC members want to assess incoming evidence on labour market activity and wage growth. Indeed, with annual wage growth still over 4.5%, the MPC reiterated that the case for further rate cuts would be "a closer call", and Governor Bailey observed there is "limited space as Bank Rate approaches a neutral level".
- Accordingly, the MUFG Corporate Markets forecast has been revised to price in a rate cut in Q2 2026 to 3.5%, likely to take place in the wake of a significant fall in the CPI inflation reading from 3% in March to 2% in April (as forecast by Capital Economics), followed by a short lull through the summer whilst more data is garnered, and then a further rate cut to 3.25% in Q4.
- As in August, nonetheless, threats to that central scenario abound. What if wage increases remain stubbornly high? There are, after all, several sectors of the domestic economy, including social care provision and the building/construction industries, where staff shortages remain severe. Moreover, by May 2026, following the local elections, we will have a better handle on whether or not the Starmer/Reeves team is going to see out the current Parliament or whether they face a Leadership challenge from within their own party. If so, how will gilt markets react to these variables...and will there be additional geo-political factors to also bake in, particularly the Fed's monetary policy decisions in 2026 and the ongoing battle to lower rates whilst inflation remains close to 3%.
- Accordingly, our updated central forecast is made with several hefty caveats. We are confident, as we have been for some time, that our forecast for Bank Rate and the 5-year PWLB Certainty Rate is robust, and we have marginally brought forward the timing of the next rate cut(s). But for the 10-, 25- and 50-years part of the curve, the level of gilt issuance, and the timing of its placement, will be integral to achieving a benign trading environment. That is not a "given", and additionally, the inflation outlook and political factors domestically

and, crucially, in the US, are also likely to hold sway. Matters should be clearer by June in the UK, but the US mid-term elections are scheduled for November.

- Our revised PWLB rate forecasts are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most authorities since 1 November 2012. Please note, the lower Housing Revenue Account (HRA) PWLB rate started on 15 June 2023 for those authorities with an HRA (standard rate minus 60 bps) and is set to prevail until at least the end of March 2026. Hopefully, there will be a further extension to this discounted rate announced in January.
- Money market yield forecasts are based on expected average earnings by local authorities for 3 to 12 months.

#### Gilt yields and PWLB rates

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

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

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

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 %
<b>2025/26 (residual)</b>	3.80	3.90
<b>2026/27</b>	3.40	3.60
<b>2027/28</b>	3.30	3.30
<b>2028/29</b>	3.30	3.50
<b>2029/30</b>	3.50	3.50
<b>Years 6-10</b>	3.50	3.50
<b>Years 10+</b>	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**

The Authority 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 Authority'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, albeit only once prevailing inflation concerns are addressed by restrictive near-term monetary policy. That is, Bank Rate remains relatively elevated in 2026 even if further rate cuts arise.

Against this background and the risks within the economic forecast, caution will be adopted with the 2026/27 treasury operations. The Treasury will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

It is currently estimated that there will be a fall in interest rates over the next two financial years, therefore external borrowing is only to be taken under the shortest available duration (one or two years) to avoid borrowing long-term at a high long-term cost to the Council.

Once borrowing rates have reached a lower, more manageable threshold when the treasury will consider taking a longer-term loan, resulting in a lower revenue cost to the authority for managing its levels of external debt.

Any decisions will be reported to the appropriate decision-making body at the next available opportunity.

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

The Authority is required to consider its policy concerning borrowing in advance of need.

The Authority will not borrow more than or in advance of its needs purely in order to profit 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 Authority 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 our 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 at the earliest meeting following its action. At the current time it is felt that holding onto the current investments until capital values recover from the recent economic events is the best course of action to avoid capital losses on the original principle invested.

### **3.7 New Financial Institutions as a Source of Borrowing and / or 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, and sometimes out of forward dates where the objective is to avoid a "cost of carry" or to achieve refinancing certainty over the next few years).

Our advisors will keep us 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	●	●
Local Authorities	●	●
Banks	●	●
Pension Funds	●	●
Fire Authorities	●	●
Police Authorities	●	●
Internal (capital receipts & revenue balances)	●	●
Leases	●	●

## 4 ANNUAL INVESTMENT STRATEGY

### 4.1 Investment Policy – Management of Risk

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

The Authority'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 Authority's investment priorities will be security first, portfolio liquidity second and then yield (return). The Authority will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with regard to the Authority'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 retain long-term pooled fund investments (over twelve months) months with high credit rated financial institutions, whilst investment rates remain elevated to generate interest income to support the Council's budget during difficult economic times. Capital values of long-term investments have been steadily recovering from a sharp fall since the start of the Ukraine-Russia war, however, at the current time the capital values are still lower than the value of original principle invested. Therefore, the treasury's intention is to retain these investments for a further financial year and re-assess the possibility of divestment in future financial years once the capital values of shares have recovered further to prevent a loss to the Council through the early redemption of funds.

The above guidance from MHCLG and CIPFA places a high priority on the management of risk. This Authority 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 Authority 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 Authority 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 Authority 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 15% to prevent treasury liquidity risks arising from administering housing loans. This equates to a maximum amount of loan investment of £3.8m at any one time during the financial year as shown in the creditworthiness policy further in this document under “housing associations”.
6. **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in paragraph 4.2.
7. **Transaction limits** are set for each type of investment in 4.2.
8. This Authority will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
10. This Authority 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 Authority in the context of the expected level of cash balances and need for liquidity throughout the year.
11. All investments will be denominated in **sterling**.
12. As a result of the change in accounting standards under IFRS 9, this Authority 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 pooled investments by announcing a statutory override to delay implementation of IFRS 9 for five years ending 31.3.23. Subsequently, a further extension to the override to **31.3.29** was agreed by Government but only for those pooled investments made before 1<sup>st</sup> of April 2024. This Authority has no pooled investments made after the 1<sup>st</sup> of April 2024.

However, this Authority 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.**

The above criteria are unchanged from last year; however, the Counterparty Limits will be amended to be based around the assumed maximum investment portfolio for the upcoming financial year.

#### **4.2 Creditworthiness Policy**

This Authority applies the creditworthiness service provided by the MUFG Corporate Markets. 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 Authority to determine the suggested duration for investments. The Authority 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 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 Authority 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 bi-annually. The Authority is alerted to changes to ratings of all three agencies through its use of the MUFG Corporate Markets creditworthiness service.

- if a downgrade results in the counterparty / investment scheme no longer meeting the Authority's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings the Authority 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. Extreme market movements may result in the downgrade of an institution or removal from the Authority's lending list.

Sole reliance will not be placed on the use of this external service. In addition, this Authority will also use market data and market information, as well as information on any external support for banks to help 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)	Sector limit	Transaction/Counterparty limit	Time limit
<b>UK Government/DMADF</b>		n/a	Unlimited	Unlimited	Unlimited
<b>Local authorities</b>		n/a	£13,000,000	£4,200,000	25 years
<b>Other institutions limit</b>		-	£3,800,000	£1,900,000	5 years
<b>Banks</b>		Yellow	Unlimited	£1,900,000	5 yrs

<b>Banks</b>	Purple	Unlimited	£1,900,000	2 yrs
<b>Banks</b>	Orange	Unlimited	£1,900,000	1 yr
<b>Banks – part nationalised</b>	Blue	Unlimited	£1,900,000	1 yr
<b>Banks</b>	Red	Unlimited	£1,900,000	6 mths
<b>Banks</b>	Green	Unlimited	£1,900,000	100 days
<b>Banks</b>	No Colour	Unlimited	Nil	No investment
<b>Limit 3 category – Authority's banker (where "No Colour")</b>	n/a	Unlimited	£2,000,000	Unlimited
<b>Housing associations</b>	Colour bands	£3,800,000	£3,800,000	As per colour band
	<b>Fund rating</b>	<b>Sector Limit</b>	<b>Transaction/ Counterparty limit</b>	<b>Time Limit</b>
<b>Money Market Funds</b>	AA+	£26,600,000	£3,800,000	liquid
<b>Strategic Pooled Funds</b>	AA+	£30,400,000	£5,000,000	Redemption no more than 7 days
<b>Covered Bonds</b>	AA+	£30,400,000	£5,000,000	Redemption no more than 7 days

#### **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 as its Country of origin.

#### **CDS prices**

Although bank CDS prices, (these are market indicators of credit risk), spiked upwards during the days of the Truss/Kwarteng government 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 monitor CDS prices as part of their creditworthiness service to local authorities and the Authority has access to this information via its MUFG Corporate Markets-provided Passport portal.

#### **4.3 Limits**

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

- a. **Non-specified treasury management investment limit.** The Authority has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being 10% of the total treasury management investment portfolio (to match the housing association 10% limit in the table below).
- b. **Country limit.** The Authority 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. The list of countries that qualify using this credit criteria as at the date of this report are shown in Appendix 5.6. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.

**Other limits.** In addition: -

- No funds will be invested with any non-UK country at any time.
- 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 cashflow 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. The current shape of the yield curve suggests that rates can be expected to fall throughout 2026, but only if the CPI measure of inflation maintains a downwards trend towards the Bank of England's 2% target. Rates may be cut quicker than expected if the economy stagnates.

Accordingly, while most cash balances are required in order to manage the ups and downs of cashflow, 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, includes a forecast for Bank Rate to fall to a low of 3.25% in 2027.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year were updated on 11 August 2025 and are as follows:

<b>Average earnings in each year</b>	<b>Now</b>	<b>Previously</b>
	<b>%</b>	<b>%</b>
<b>2025/26 (residual)</b>	3.90	4.10
<b>2026/27</b>	3.60	3.60
<b>2027/28</b>	3.30	3.50
<b>2028/29</b>	3.50	3.50
<b>2029/30</b>	3.50	3.50
<b>Years 6-10</b>	3.50	3.50
<b>Years 10+</b>	3.50	3.50

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

At the current time, the treasury officers agree with the above interest rate forecast from the treasury advisors.

For its cashflow generated balances, the Authority will seek to utilise its business reserve instant access and notice accounts Money Market Funds in order to benefit from the compounding of interest in current economic climate.

##### **Changes of investment strategy**

The Council does not intend to make any major changes to its investment portfolio in 2026/27. With capital values on its long-term pooled fund investments still recovering from the economic downturn, re-diversifying the portfolio would lead to a loss to the Authority on the original principle invested.

It is therefore best to balance the additional increase in interest rates on the current investments with the borrowing costs of maintaining an adequate level of liquid cash until the capital value of the authorities pooled fund investments have recovered further.

**Investment treasury indicator and limit** - total principal funds invested for greater than 365 days. These limits are set with regard to the Authority'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. This limit is calculated as the sector limits for strategic pooled funds plus housing association as listed in the table above under creditworthiness.

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

<b>Upper limit for principal sums invested for longer than 365 days (£m)</b>			
	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
Principal sums invested for longer than 365 days	34,200,000	34,200,000	34,200,000
Current investments as at 30.11.25 in excess of 1 year maturing in each year	21,761,672	21,466,396	21,169,917

#### **4.5 Investment Performance / Risk Benchmarking**

These benchmarks are simple guides to maximum risk, so they may be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmark is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmarks will be reported, with supporting reasons in the mid-year or Annual Report.

Security - The Authority's maximum security risk benchmark for the current portfolio, when compared to these historic default tables, is:

- There is a very small historic risk of default when compared to the whole portfolio.

Liquidity – in respect of this area the Authority seeks to maintain:

- Liquid short-term deposits of at least £1m available with a week's notice.
- Weighted average life benchmark is expected to be 30 years, with a maximum of 50 years.

Yield - local measures of yield benchmarks are:

- Investments – internal returns above the 7-day SONIA compounded rate.
- Investments – external fund managers return above the 7-day SONIA compounded rate.

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

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

#### **4.7 External Fund Managers**

£20.000m of the Authority's funds is externally managed on a pooled basis.

The Authority's external fund manager(s) will comply with the Annual Investment Strategy. The agreement(s) between the Authority and the fund manager(s) additionally stipulate guidelines on duration and other limits in order to contain and control risk.

The Authority fully appreciates the importance of monitoring the activity and resultant performance of its appointed external fund manager. In order to aid this assessment, the Authority is provided with a suite of regular reporting from its manager. This includes online reporting portals, monthly statements from fund manager to allow treasury officers to see balances of the Council's investments and a year-end portfolio statement.

**5 APPENDICES**

1. Prudential and treasury indicators
2. Interest rate forecasts
3. Economic background
4. Approved countries for investments
5. Treasury management scheme of delegation
6. The treasury management role of the section 151 officer

## 5.1 THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2026/27 – 2028/29

The Authority'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

From section 2.1:

Capital expenditure £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Approved Capital Programme	25.702	38.328	9.461	2.300	2.000
Capital Bids to be Reviewed	-	-	4.480	2.030	3.170
<b>Total</b>	<b>25.702</b>	<b>38.328</b>	<b>13.941</b>	<b>4.330</b>	<b>5.170</b>

### 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 Authority's overall finances. The Authority 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), against the net revenue stream.

From section 2.2, using forecasted MRP projections, the below tables show the expected trend in the cost of capital (borrowing and other long-term obligation costs net of investment income) against the net revenue stream:

**Table A. Ratio of Financing Costs to Net Revenue Stream based on current Capital Programme:**

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Less MRP	0.570	0.584	0.624	0.652	0.656
Expected Net Revenue Stream (General Fund)	23.610	22.397	22.942	22.635	23.136
<b>% Ratio of Financing Costs to Net Revenue Stream</b>	<b>2.41%</b>	<b>2.61%</b>	<b>2.72%</b>	<b>2.88%</b>	<b>2.84%</b>

**Table B. Ratio of Financing Costs to Net Revenue Stream if all new capital bids approved:**

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
MRP	0.570	0.584	0.624	0.675	0.688
Expected Net Revenue Stream (General Fund)	23.610	22.397	22.942	22.635	23.136
<b>% Ratio of Financing Costs to Net Revenue Stream</b>	<b>2.41%</b>	<b>2.61%</b>	<b>2.72%</b>	<b>2.98%</b>	<b>2.97%</b>

## 5.2 INTEREST RATE FORECASTS 2025-2028

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

Please note, PWLB forecasts are based on PWLB certainty rates.

### 5.3 ECONOMIC BACKGROUND (provided by Council's treasury advisors)

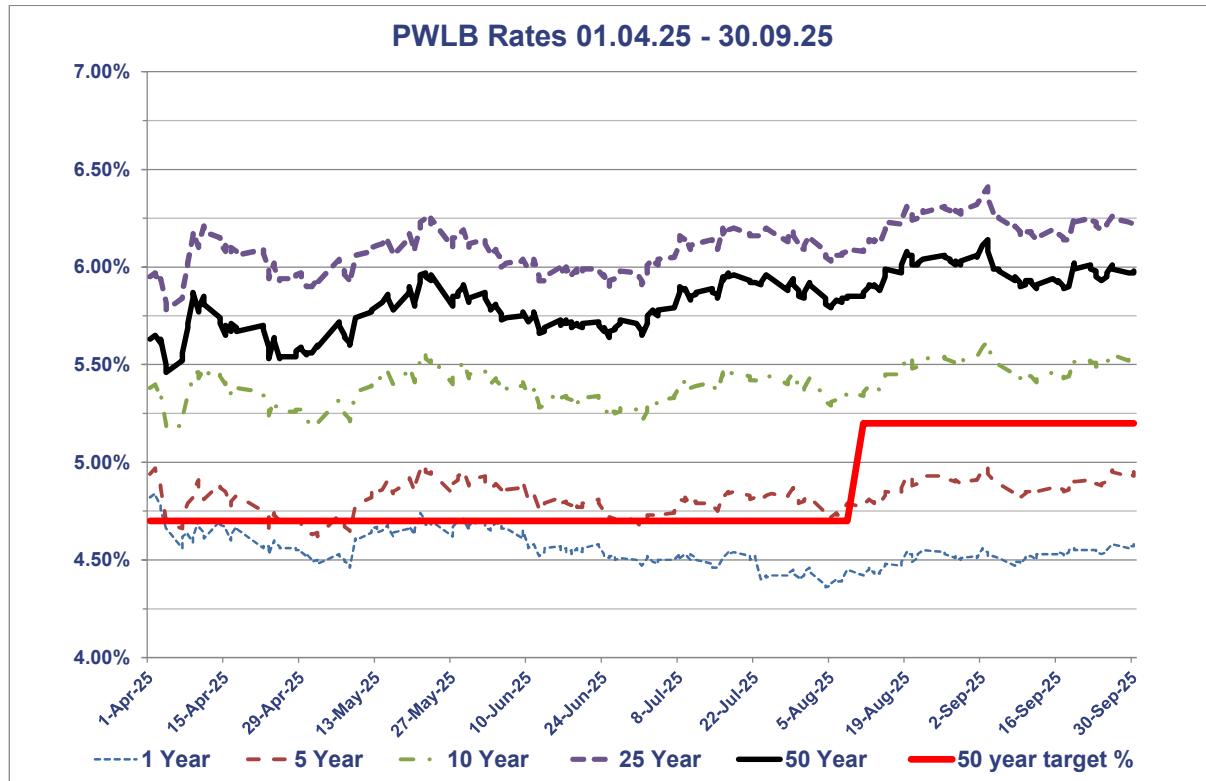
- The first half of 2025/26 saw:
  - A 0.3% pick up in GDP for the period April to June 2025. More recently, the economy flatlined in July, with higher taxes for businesses restraining growth, but picked up to 0.1% m/m in August before falling back by 0.1% m/m in September.
  - The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% to 4.6% in September.
  - CPI inflation has ebbed and flowed but finished September at 3.8%, whilst core inflation eased to 3.5%.
  - The Bank of England cut interest rates from 4.50% to 4.25% in May, and then to 4% in August.
  - The 10-year gilt yield fluctuated between 4.4% and 4.8%, ending the half year at 4.70% (before falling back to 4.43% in early November).
- From a GDP perspective, the financial year got off to a bumpy start with the 0.3% m/m fall in real GDP in April as front-running of US tariffs in Q1 (when GDP grew 0.7% on the quarter) weighed on activity. Despite the underlying reasons for the drop, it was still the first fall since October 2024 and the largest fall since October 2023. However, the economy surprised to the upside in May and June so that quarterly growth ended up 0.3% q/q. Nonetheless, the 0.0% m/m change in real GDP in July, followed by a 0.1% m/m increase in August and a 0.1% decrease in September will have caused some concern. GDP growth for 2025 and 2026 is currently forecast by the Bank of England to be in the region of 1.4% before picking up in 2027.
- Sticking with future economic sentiment, the composite Purchasing Manager Index (PMI) for the UK increased to 52.2 in October. The manufacturing PMI output balance improved to just below 50 but it is the services sector (52.2) that continues to drive the economy forward. Nonetheless, the PMIs suggest tepid growth is the best that can be expected in the second half of 2025 and the start of 2026. Indeed, on 13 November we heard that GDP for July to September was 0.1% q/q.
- Turning to retail sales volumes, and the 1.5% year-on-year rise in September, accelerating from a 0.7% increase in August, marked the highest gain since April. On a monthly basis, retail sales volumes rose 0.5%, defying forecasts of a 0.2% fall, following an upwardly revised 0.6% gain in August. Household spending remains surprisingly resilient, but the headwinds are gathering.
- With the November Budget edging nearer, the public finances position looks weak. The £20.2 billion borrowed in September was slightly above the £20.1 billion forecast by the OBR. For the year to date, the £99.8 billion borrowed is the second highest for the April to September period since records began in 1993, surpassed only by borrowing during the COVID-19 pandemic. The main drivers of the increased borrowing were higher debt interest costs, rising government running costs, and increased inflation-linked benefit payments, which outweighed the rise in tax and National Insurance contributions.
- The weakening in the jobs market looked clear in the spring. May's 109,000 m/m fall in the PAYE measure of employment was the largest decline (barring the pandemic) since the data began and the seventh in as many months. The monthly change was revised lower in five of the previous seven months too, with April's 33,000 fall revised down to a 55,000 drop. More recently, however, the monthly change was revised higher in seven of the previous nine months by a total of 22,000. So instead of falling by 165,000 in total since October, payroll employment is now thought to have declined by a smaller 153,000. Even so, payroll employment has still fallen in nine of the ten months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October 2024 Budget. The number of job vacancies in the three months to October 2025 stood at 723,000 (the peak was 1.3 million in spring 2022). All this suggests the labour market continues to loosen, albeit at a slow pace.
- A looser labour market is driving softer wage pressures. The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.6% in September. The rate for the private sector slipped from 4.3% to 4.2%.

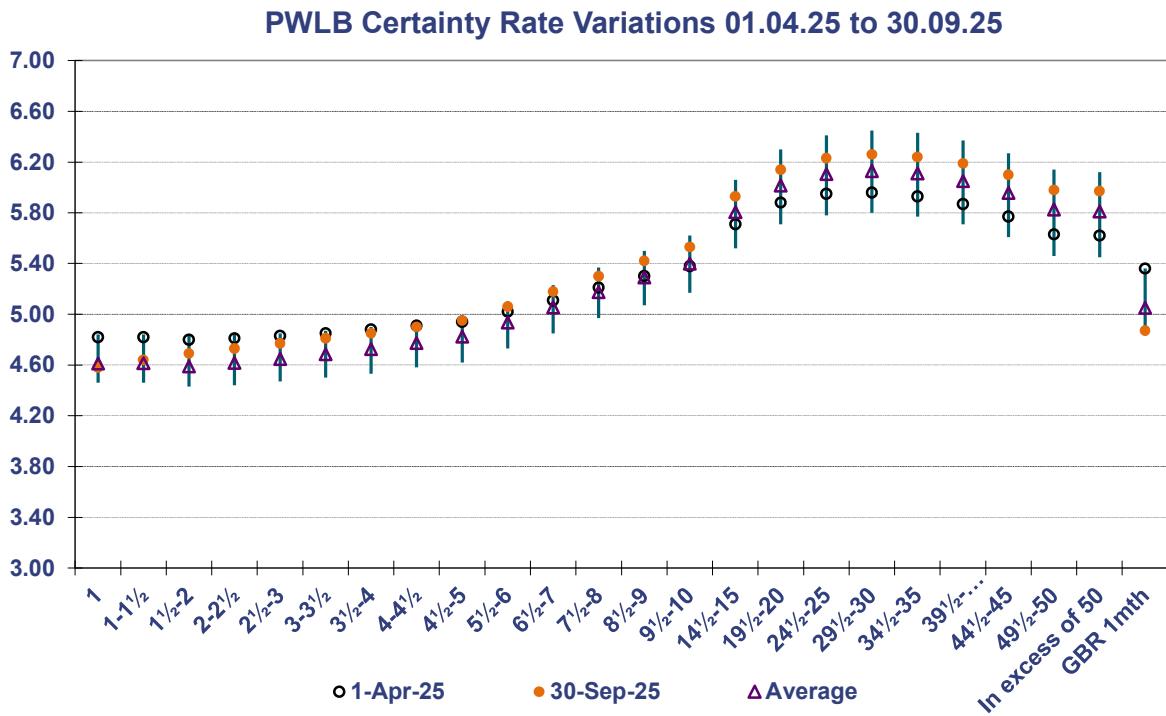
- CPI inflation remained at 3.8% in September, whilst core inflation fell to 3.5%. Services inflation stayed at 4.7%. A further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- An ever-present issue throughout recent months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the 10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the “Liberation Day” tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May. Thereafter, as trade tensions continued to ease and markets increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended June at 4.50%.
- More recently, the yield on the 10-year gilt rose from 4.46% to 4.60% in early July as rolled-back spending cuts and uncertainty over Chancellor Reeves’ future raised fiscal concerns. Although the spike proved short lived, it highlighted the UK’s fragile fiscal position. In an era of high debt, high interest rates and low GDP growth, the markets are now more sensitive to fiscal risks than before the pandemic. During August, long-dated gilts underwent a particularly pronounced sell-off, climbing 22 basis points and reaching a 27-year high of 5.6% by the end of the month. While yields have since eased back, the market sell-off was driven by investor concerns over growing supply-demand imbalances, stemming from unease over the lack of fiscal consolidation and reduced demand from traditional long-dated bond purchasers like pension funds. For 10-year gilts, by late September, sticky inflation, resilient activity data and a hawkish Bank of England kept yields elevated over 4.70% although by early November yields had fallen back again to a little over 4.40%.
- The FTSE 100 fell sharply following the “Liberation Day” tariff announcement, dropping by more than 10% in the first week of April - from 8,634 on 1 April to 7,702 on 7 April. However, the de-escalation of the trade war coupled with strong corporate earnings led to a rapid rebound starting in late April. As a result, the FTSE 100 ended June at 8,761, around 2% higher than its value at the end of March and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed September at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors’ global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings. In early November, the FTSE100 climbed to a record high just above 9,900.

### MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November 2025

- There were five Monetary Policy Committee (MPC) meetings in the first half of the financial year. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June's vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening labour market conditions. The other six members were more cautious, as they highlighted the need to monitor for "signs of weak demand", "supply-side constraints" and higher "inflation expectations", mainly from rising food prices. By repeating the well-used phrase "gradual and careful", the MPC continued to suggest that rates would be reduced further.
- In August, a further rate cut was implemented. However, a 5-4 split vote for a rate cut to 4% laid bare the different views within the Monetary Policy Committee, with the accompanying commentary noting the decision was "finely balanced" and reiterating that future rate cuts would be undertaken "gradually and carefully". Ultimately, Governor Bailey was the casting vote for a rate cut but with the CPI measure of inflation expected to reach at least 4% later this year, the MPC was wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.
- With wages still rising by just below 5%, it was no surprise that the September meeting saw the MPC vote 7-2 for keeping rates at 4% (Dhingra and Taylor voted for a further 25bps reduction). Moreover, the Bank also took the opportunity to announce that they would only shrink its balance sheet by £70bn over the next 12 months, rather than £100bn. The repetition of the phrase that "a gradual and careful" approach to rate cuts is appropriate suggested the Bank still thought interest rates will fall further.
- At the 6 November meeting, Governor Bailey was once again the deciding vote, keeping Bank Rate at 4% but hinting strongly that a further rate cut is imminent. With GDP for Q3 disappointing, and the September CPI number staying at 3.8%, the market is split over whether the next rate cut will be in December or February.

### PWLB RATES 01.04.25 - 30.09.25





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

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

#### 5.4 APPROVED COUNTRIES FOR INVESTMENTS

This list is based on those countries which have sovereign ratings of AA- or higher, (we show 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 creditworthiness service.

*Based on lowest available rating:*

##### **AAA**

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

##### **AA+**

- Canada
- U.S.A.

##### **AA**

- Abu Dhabi (UAE)
- Finland
- Qatar

##### **AA-**

- U.K.

##### **A+**

- Belgium
- France

## **5.5 TREASURY MANAGEMENT SCHEME OF DELEGATION**

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

- Approval of annual strategies (Full Council).
- Budget consideration and approval for Revenue & Capital (Full Council).

### **(ii) Cabinet:**

- Approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices (Cabinet or Full Council).
- Approving the selection of external service providers and agreeing terms of appointment (Cabinet or Full Council).
- Approval of the division of responsibilities (Cabinet or Full Council).

### **(iii) Overview & Scrutiny**

- Reviewing the treasury management policy and procedures when changed and making recommendations to the responsible body (Any nominated body).
- Receiving and reviewing reports on treasury management policies, practices and activities, but these must be recommended to Cabinet for approval (Any nominated body).
- Receiving and reviewing regular monitoring reports but these must be recommended to Cabinet for approval (Any nominated body).

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

### The S151 or Deputy S151 (responsible) officer:

- Recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance.
- Submitting regular treasury management policy reports.
- Submitting budgets and budgets variations.
- Receiving and reviewing management information reports.
- Reviewing the performance of the treasury management function.
- Ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function.
- Ensuring the adequacy of internal audit and liaising with external audit.
- Ensuring that financial Strategy Documents are prudent, sustainable, affordable and prudent in the long term and provides value for money
- Ensure that the Authority has appropriate legal powers to undertake expenditure on non-financial assets and their financing
- 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
- Ensuring that members are adequately informed and understand the risk exposures taken on by the Authority.
- Ensuring that the Authority has adequate expertise, either in house or externally provided, to carry out the above.

Non-Domestic (Business) Rates Policy 2026-27	
<b>Executive Summary</b>	The Non-Domestic (Business) Rates Policy 2026-27 has been revised to reflect the changes to schemes announced by government and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.
<b>Options considered.</b>	The policy is discretionary, so members can decide not to agree to the recommendations.
<b>Consultation(s)</b>	<p>The Government expects local authorities to use their discretionary relief powers to grant these reliefs.</p> <p>The Supporting Small Business Relief, Hardship Relief, Film Studios Relief, Flood Relief, Electric Vehicle Charging Points and Electric Vehicle Only Forecourts relief, Pubs and live music venues relief and Retail Hospitality and Leisure Relief up to 31/03/26. All of these (except the Hardship Policy) will be compensated in full for our loss of rates income. This compensation will be paid by section 31 grant and calculated based on the returns that the council makes under the rates retention scheme.</p> <p>The Council's Discretionary Rate Relief Policy has been revised to reflect these changes.</p>
<b>Recommendations</b>	<ol style="list-style-type: none"> <li>1. It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make decisions up to the NNDC cost value of £4k as indicated in Appendix A.</li> <li>2. It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make Hardship Relief decisions up to the NNDC cost value of £4k as indicated in Appendix C.</li> <li>3. It is agreed by Full Council that the Rate Relief Policy is revised as indicated in Appendix A, B and C.</li> </ol>
<b>Reasons for recommendations</b>	The new policy will enable the Supporting Small Business Relief, Hardship Relief, Film Studios Relief, Flood Relief, Electric Vehicle Charging Points and Electric Vehicle Only Forecourts relief, Pubs and live music venues relief and Retail Hospitality and Leisure Relief up to 31/03/26 to be awarded discretionary reliefs.
<b>Background papers</b>	<ol style="list-style-type: none"> <li>1. The government announced on 27 January 2026 that in 2026-27, eligible pubs and live music venues will benefit from a 15% business rates relief on top of the support announced at Budget 2025. Their bills will then be frozen in real terms for a further 2 years.</li> <li>2. In the Budget on 26 November 2025 the Chancellor announced the Government would replace the 40% Retail, Hospitality and Leisure Relief with lower business rate multipliers, introduce a 2026 Supporting Small Business Scheme plus extend the previous 2023 scheme by one</li> </ol>

	<p>year, introduce Electric Vehicle Charging Points and Electric Vehicle Only Forecourts Relief.</p> <p>3. In the Budget on 30 October 2024 the Chancellor announced the Government would extend the award of Retail, Hospitality and Leisure Relief but that it will reduce the relief from 75% to 40% for properties up to a cash limit of £110,000 per business for the 2025/26 financial year.</p> <p>4. In the Budget on 6 March 2024 the Chancellor announced the Government would introduce Film Studios relief of 40% until 2034 for properties from the 2024/25 financial year subject to subsidy control rules.</p> <p>5. In the Budget on 17 November 2022 the Chancellor announced a new Supporting Small Business (SSB) Relief scheme which will cap bill increases at £600 per year for any businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the revaluation and consequently lost Small Business Rates Relief or Rural Rate Relief.</p> <p>6. Under section 49 of the Local Government Act 1988 businesses can apply for Hardship Relief. This scheme has now been incorporated within this rate relief policy. The cost of this scheme is funded in accordance with the Non-Domestic Rates financial retention rules.</p> <p>7. Under the government's flood recovery framework, businesses can apply for Flood Relief. This scheme has now been incorporated within this rate relief policy. Businesses can receive a minimum of 3 months rate relief. The cost of this scheme is fully funded by government.</p>
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<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr Lucy Shires
<b>Contact Officer</b>	Sean Knight Revenues Manager <a href="mailto:Sean.Knight@north-norfolk.gov.uk">Sean.Knight@north-norfolk.gov.uk</a>

<b>Links to key documents:</b>	
Corporate Plan:	Strong Responsible & Accountable Council.
Medium Term Financial Strategy (MTFS)	The NNDR Discretionary Rate Reliefs approved by Members will be used for calculating the NNDR1 which feeds into the budget setting process and is part of the Medium-Term Finance Strategy.
Council Policies & Strategies	Budget Setting & Medium-Term Finance Strategy.



<b>Corporate Governance:</b>	
Is this a key decision	No
Has the public interest test been applied	Yes, this is not an exempt item.
Details of any previous decision(s) on this matter	19 February 2025, Non-Domestic (Business) Rates Policy 2025-26 and 21 February 2024, Non-Domestic (Business) Rates Policy 2024-25.

## 1. Purpose of the report

The Non-Domestic (Business) Rates Policy 2026-27 has been revised to reflect the new and extended schemes announced by government and includes guidelines as to how the schemes are to be implemented and the financial implications on the authority.

## 2. Introduction & Background

- 2.1 National Non-Domestic Rates (NNDR) are paid by those occupying non-domestic property and collected by the local authorities. Under the business rate retention scheme introduced from April 2013, 50% of the business rates paid is kept locally, 40% by North Norfolk District Council (NNDC) and 10% Norfolk County Council and the balance is paid back to government, an element of which is then paid back to local authorities through the Formula Grant System. As local authorities retain part, they are incentivised to increase their NNDR yield as they now benefit directly from it.
- 2.2 There are currently several different reductions available to businesses. Empty properties – Business rates will not be payable in the first three months that a property is empty (six months for certain industrial properties). After this period empty rate is payable at the full charge. There are a few exemptions such as listed buildings and land used as storage.
- 2.3 Small business rate relief (SBRR) – the relief supports small businesses who generally occupy only one property. SBRR was available at 100% for eligible properties up to £6,000 rateable value (RV) and was tapered for properties with a RV up to £12,000. The 100% relief was extended until 31 March 2017 and if a ratepayer receiving small business rate relief took on an additional property, they continued to receive their existing relief for 12 months (previously if they had taken on a second property they would have been disqualified from the relief).
- 2.4 At Budget 2016, the Government confirmed that the doubling of the SBRR from 50% to 100% would be made permanent from 1 April 2017.
- 2.5 The relief has been increased from 2017/18 to 100% for eligible properties up to £12,000 rateable value (RV) and is tapered for properties with a RV up to £15,000 and if a ratepayer receiving SBRR takes on an additional property or properties within the threshold RV they will continue to receive their existing relief for 12 months.

- 2.6 On 26 November 2025 Budget 2025, the Government confirmed that if a ratepayer receiving small business rate relief took on an additional property from 27 November 2025, they continued to receive their existing relief from 12 months to three years so extended the grace period by two extra years.
- 2.7 Charity and discretionary reliefs – Charities are entitled to an 80% reduction in their bills. The Council has discretion to grant reliefs in other circumstances and the report covers these areas of discretion.

### **3. Discretionary Rate Relief**

- 3.1 Under Section 47 of the Local Government Finance Act 1988 billing authorities have discretion to grant relief to certain ratepayers (certain types of charitable and non –profit organisations) from all or part of their non-domestic rates payable. The Localism Act 2011 amended section 47 of the Local Government Finance Act 1988 to enable local authorities to grant relief in a wider range of circumstances.
- 3.2 The cost of granting discretionary relief varies according to the circumstances. Full details of the circumstances are in the policy and guidelines within Appendix A.
- 3.3 The table below details the existing types of relief and the funding according to the government's rate retention rules.

Type of Relief	% Funded by the Council	% Funded by central government
Mandatory Relief for charities and community amateur sports clubs (CASCs) (80%)	40%	50%
Up to 20% discretionary relief to top up mandatory	40%	50%
Up to 100% discretionary relief for other eligible organisations	40%	50%

- 3.4 Should a local authority choose to award discretionary rate relief under the Localism Act powers to a business or profit organisation the Council will bear the full 100% cost.

### **3.5 New Schemes**

- 3.6 In the budget statements since 2016 onwards the government announced new schemes of discretionary rate reliefs to assist and encourage the development and occupation of business premises.

- 3.7 The new schemes are all fully funded by central government.

### **3.8 Conclusion**

- 3.9 The Rate Relief Policy and guidelines have been amended to reflect the changes introduced by central government.

### **4. Corporate Priorities**

4.1 Financial Sustainability and Growth - Awarding businesses rate relief helps the Council to support their financial sustainability which can lead to commercial growth.

**5. Financial and Resource Implications**

5.1 The new schemes are fully funded by central government and are used in the budget setting and is part of the Medium-Term Finance Strategy.

5.2 The other discretionary and mandatory relief schemes are funded as indicated in paragraph 3.3 through the business rate retention scheme.

**Comments from the S151 Officer:**

The new schemes are fully funded by central government and are used in the budget setting and is part of the Medium-Term Finance Strategy.

**6. Legal Implications**

6.1 This report does not raise any new legal implications.

**Comments from the Monitoring Officer**

The Council has the power to make discretionary rate relief awards to Non-Domestic (Business) Rates accounts and needs to approve such for each financial year.

**7. Risks**

7.1 It is important that the Council's policy and guidelines are clear about the criteria under which it will make an award as all potential applicants need to be aware of the grounds for eligibility for discretionary relief, what their own responsibilities are and why their application has either been accepted or refused.

**8. Net Zero Target**

8.1 This report does not raise any issues relating to Climate change.

**9. Equality, Diversity & Inclusion**

9.1 On considering this policy against the categories looked at within the Equality Impact Assessment process – age, disability, gender, race, religion or belief, sex, sexual orientation, the policy has no adverse impact.

**10. Community Safety issues**

10.1 There are no crime and disorder implications arising from the policy.

**11. Conclusion and Recommendations**

11.1 The policy has been updated to reflect on the new and extended discretionary rate relief schemes announced and includes guidelines as to how the schemes are to be implemented and the financial implications for the authority.

Recommend to Full Council that the following recommendations are agreed:

It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make decisions up to the NNDC cost value of £4k as indicated in Appendix A.

It is agreed by Full Council that the Revenues Manager continues to have delegated authority to make Hardship Relief decisions up to the NNDC cost value of £4k as indicated in Appendix C.

It is agreed by Full Council that the Rate Relief Policy is revised as indicated in Appendix A, B and C.

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## Appendix A

### Discretionary Rate Relief Policy

#### 1 Introduction

If an organisation occupies a property on which it pays National Non-Domestic Rates (NNDR) it may be eligible for up to 100% Discretionary Rate Relief if it is operated within some or all of the following guidelines appropriate to the particular organisation.

The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will be judged on its merits taking into account the contribution which each organisation/business makes to the district's amenities and its resident's lifestyles and wellbeing.

#### 2 Eligibility Criteria

<b>Eligibility Criteria for Rate Relief</b>	<b>Rate Relief</b>	<b>Amount of Relief</b>
Property wholly or mainly used for charitable purposes which is occupied by a registered charity, charity shop, or registered Community Amateur Sports Club (CASC)	Mandatory (Charity)  Discretionary	80%  20% (maximum)
Property, all, or part of which is occupied for the purposes of a non-profit making:  a) Institution or other organisation whose main objects are philanthropic or religious or concerned with social welfare, science, literature, or the fine arts.  b) Club, society, or another organisation and is used for the purposes of recreation.	Discretionary	100% (maximum)

#### 3 Scope

The policy will be adhered to by all staff and members involved with consideration of Discretionary Rate Relief applications.

#### 4 Applications

Applications must be supported by the organisation's constitution, main purposes, and objectives e.g., written constitution, memorandum of association, membership rules etc.

A full set of audited accounts for the latest financial year at the application date.

Details of how organisations/ businesses meet the criteria within the guidelines.

Applications from excepted businesses/organisations can not be considered. These are properties which are occupied by a billing or precepting authority e.g., District Council and County Council.

The government is intending to amend primary legislation in the Non-Domestic Rating (Multipliers and Private Schools) Bill to end mandatory relief eligibility for private schools (see bill for definition) with effect from 1 April 2025. Assuming this legislation is passed then NNDC will not be supporting discretionary applications from these organisations.

### **5 Factors to be taken into account.**

North Norfolk District Council is keen to ensure that any relief awarded is justified and directed to those organisations making a valuable contribution to the well-being of local residents. The following factors will therefore be considered:

- a. The organisation should provide facilities that indirectly relieve the authority of the need to do so or enhance or supplement those that it does provide.
- b. The organisation should provide training or education for its members, with schemes for particular groups to develop skills.
- c. It should have facilities provided by self-help or grant aid. Use of self-help and / or grant aid is an indicator that the club is more deserving of relief.
- d. The organisation should be able to demonstrate a major local contribution.
- e. The organisation should have a clear policy on equal opportunity, freedom of Access and membership.
- f. It should be clear as to which members of the community benefit from the work of the organisation.
- g. Membership should be open to all sections of the community, and the majority of members should be NNDC residents.
- h. If there is a licensed bar as part of the premises, this must not be the principal activity undertaken and should be a minor function in relation to the services provided by the organisation.
- i. The organisation must be properly run and be able to produce a copy of their constitution and fully audited accounts.
- j. Those organisations applying for relief, whose work involves young children, young people or vulnerable adults must be able to demonstrate that appropriate checks have been carried out on staff and volunteers, and that sound child protection policies are in place.
- k. The organisation must not have any unauthorised indebtedness to NNDC. Rates are due and payable until a claim for discretionary rate relief is agreed.
- I. The Council will not ordinarily consider awarding discretionary relief as a substitute when centrally funded reliefs or discounts are withdrawn, such as the removal of mandatory charity relief.

## **6 Period of Relief**

Relief will be granted for one year at a time.

The granting of relief will be reviewed annually and those in receipt of relief will be asked to supply or confirm relevant information for the purposes of the review.

## **7 Approval**

Approval of discretionary rate relief applications up to £4,000 cost to NNDC will be approved by the Revenues Manager under delegated authority shown below.

Initial recommendations are to be made by the Revenues Manager and then to the Discretionary Relief Panel for all other cases with a cost to NNDC of £4,000 and above, plus any new cases which the policy does not cover and needs further discussion.

The Discretionary NDR Relief Panel will consist of the following:

Revenues Manager  
Section 151 Officer or Deputy Section 151 Officer and  
Portfolio Member for Revenues and Finance.

Decisions on discretionary relief for financial years 2022/23 and earlier must have been made no later than 6 months after the end of the financial year that they relate to, and any determination after that time is rendered invalid.

Starting from financial year 2023/24 there is no restriction on when a decision has to be made, so decisions can now be made to award relief for any period backdated to 1<sup>st</sup> April 2023.

## **8 No Right of Appeal**

Once the application has been processed, the ratepayer will be notified in writing of the decision. As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account, and an adjusted bill will be sent.

## **9 Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

## **10 Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

## **11 Costs to the Council**

The Local Government Finance Act 2012 introduced the Business Rate Retention Scheme in England from 1 April 2013. The Business Rate Retention Scheme currently provides for 50% of rate revenue to be retained by local authorities (40% NNDC and 10% NCC) and 50% by central government. As a result of this most discretionary reliefs are paid for by the local authority and central government, in these proportions.

### **Enterprise Zone Discount**

The District Council, alongside other Local Authorities, was invited by the Anglia Local Enterprise Partnership (LEP) in 2015 to submit applications for sites within the district area to be included in a New Anglia 'Space to Innovate' multi-site Enterprise Zone programme.

Two Sites have been agreed within North Norfolk District Council commencing 1 April 2016. Egmere Business Zone and Scottow Enterprise Park are geographically defined areas, hosted by Local Enterprise Partnerships in which commercial and industrial businesses can receive incentives.

Businesses that started up or relocating to the enterprise zone and were occupied by 31 March 2021 could qualify for business rates relief. This relief is applied if the hereditament is within the Enterprise Zone.

Up to 100% business rate discount can be awarded subject to subsidy controls.

### **Eligibility criteria**

The discount is for businesses occupied within the Enterprise Zone defined area from 1 April 2016 up to 31 March 2021.

### **Amount of Relief**

The Enterprise Discount is awarded at 100% of the rates liability.

### **Time Limited Relief – Supporting Small Businesses Relief**

At the Budget on 8 March 2017 the Chancellor announced the Government would make available the following business rate reliefs at the Spring Budget 2017. At the Budget on 27 October 2021 the Chancellor announced the Government would extend this by another year until 31 March 2023.

At the Autumn Statement on 17 November 2022 the Chancellor announced the Government would extend Supporting Small Business Relief for another year until 31 March 2024 and a new Supporting Small Business Relief scheme from 1 April 2023 caused by the revaluation and consequently the loss of Small Business Rates Relief or Rural Rate Relief.

At the Autumn Statement on 26 November 2025 the Chancellor announced the Government would extend the 2023 Supporting Small Business Relief for another year from 1 April 2026 to 31 March 2027 caused by the 2023 revaluation and consequently the loss of small business rates relief and rural rate relief. This support will protect the smallest businesses from overnight bill increases. This will apply for twelve months from 1 April 2026.

At the Autumn Statement on 26 November 2025 the Chancellor announced the Government would introduce a new 2026 Supporting Small Business Relief from 1 April 2026 caused by the revaluation and consequently the loss of small business rates relief, rural rate relief, and the retail, hospitality, and leisure (RHL) relief. This will apply for three years from 1 April 2026.

### **The Supporting Small Businesses Relief**

The 2023 Supporting Small Business Relief scheme is government funded to local authorities so that they can provide relief for businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the 2023 NDR revaluation and as a consequence loss of Small Business Rates Relief or Rural Rate Relief. This relief will limit any increase to £600 per year subject to subsidy control rules.

This relief is extended for another year until 31 March 2024 for businesses who were eligible for the 2022/23 relief on 31 March 2023 and were facing large increases in rates for 2023/24.

The 2023 Supporting Small Business Relief scheme which will cap bill increases at £600 per year for any businesses that had a Rateable Value (RV) increase from 1 April 2023 caused by the revaluation and consequently lost Small Business Rates Relief or Rural Rate Relief.

This relief is extended for another year until 31 March 2027 for businesses who were eligible for the 2025/26 relief on 31 March 2026 and were facing large increases in rates for 2026/27.

There is also a new 2026 Supporting Small Business Relief scheme is government funded to local authorities so that they can provide relief for businesses that had a Rateable Value (RV) increase from 1 April 2026 caused by the 2026 NDR revaluation and as a consequence lost Small Business Rates Relief, Rural Rate Relief, and the retail, hospitality and leisure (RHL) relief. This relief will be capped at the higher of £800 or the relevant transitional relief caps from 1 April 2026.

This relief is extended for another year until 31 March 2024 for businesses who were eligible for the 2022/23 relief on 31 March 2023 and were facing large increases in rates for 2023/24.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended). Eligibility criteria for this relief are set out below.

This relief will be fully funded by government through a Section 31 Grant.

### **Eligibility criteria**

This relief will be capped at the higher of £800 or the relevant transitional relief caps from 1 April 2026 per year subject to subsidy control rules until 31 March 2029.

### **Amount of Relief**

The amount of relief will be capped at the higher of £800 or the relevant transitional relief caps from 1 April 2026.

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account, and an adjusted bill will be sent.

### **Notification of Change of Circumstances**

Rate payers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Time Limited Relief – Retail, Hospitality and Leisure Relief**

At the Budget on 27 October 2021 the Chancellor announced the introduction of a new business rates relief called Retail, Leisure and Hospitality Discount for properties in 2022/23 to provide eligible retail, hospitality, and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.

At the Budget on 17 November 2022 the Chancellor announced the Government would award a 75% Retail, Hospitality and Leisure Relief for properties for the 2023/24 financial year up to a cash limit of £110,000 per business.

At the Budget on 22 November 2023 the Chancellor announced the 2024/25 Retail, Hospitality and Leisure (RHL) scheme will be extended in 2024-25, retaining the existing scope and providing eligible properties with 75% relief, up to a cap of £110,000 per business.

At the Budget on 30 October 2024 the Chancellor announced the 2025/26 Retail, Hospitality and Leisure (RHL) scheme will be extended in 2025-26, retaining the existing scope and providing eligible properties with 40% relief, up to a cap of £110,000 per business and will be replaced by lower multipliers in 2026/27.

At the Autumn Statement on 26 November 2025 the Chancellor announced the new multipliers that will replace this relief from 1 April 2026.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended). Eligibility criteria for this relief are set out below.

This relief will be fully funded by government through a Section 31 Grant.

### **Eligibility criteria**

To qualify for retail, Leisure, and Hospitality discount the business must meet the following conditions:

- be an occupied property and
- it is wholly or mainly.
  - i. as shops, restaurants, cafes, drinking establishments, cinemas, or live music venues
  - ii. for assembly and leisure; or
  - iii. as hotels, guest & boarding premises, or self-catering accommodation.

For more information regarding the above types of properties and what we consider them to mean, please visit the government's guidance

<https://www.gov.uk/guidance/business-rates-relief-2024-25-retail-hospitality-and-leisure-scheme>

### **Amount of Relief**

If eligible, the business could get:

- 40% off the business rates bills for the period 1 April 2025 to 31 March 2026.

The above amounts have a cash cap up to up to £110,000 per business.

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account, and an amended bill will be sent.

### **Notification of Change of Circumstances**

Ratepayers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

The business may refuse this relief for each eligible property anytime up to 30 April 2025. The ratepayer cannot withdraw their refusal for either all or part of the financial year.

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Time Limited Relief – Film Studio Relief**

At the Budget on 6 March, the Chancellor announced that eligible film studios in England will receive a 40% reduction on gross business rates bills until 2034. The relief once implemented will be backdated to 1 April 2024.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended). Eligibility criteria for this relief are set out below.

This relief will be fully funded by government through a Section 31 Grant

### **Eligibility criteria**

Film studio rate relief is available for a chargeable day in the financial years 2024/25 to 2033/34 for a hereditament which for the chargeable day is:

- a. Used (or if unused appears that when next in use would be used) for the production of films or television programmes and in whole or in part comprises sound stages or film sets, and
- b. Valued by the Valuation Office Agency (VOA) as a studio falling within one of the following VOA's valuation categories for film studios:
  - i. temporary or semi-permanent filming studios
  - ii. older filming studios, whether converted or purpose built
  - iii. modern industrial conversion filming studios (typically converted to film studios post 2010)
  - iv. modern purpose-built filming studios (typically built post 2010)
  - v. campus sites.

These are the types of facilities which have seen exceptionally large increases at the 2023 revaluation. The relief is not available on materially unaltered industrial premises (even if occupied by a studio). VOA descriptions in the rating list or the "Scat" code should not be used for this test. The VOA will notify billing authorities whether they have a hereditament in their list which meets the conditions above.

The scheme is available to new, existing, and expanding facilities. It is also available on conversions of previously industrial buildings provided they meet the tests above. As at early 2025, the government anticipated that about forty hereditaments will qualify in about twenty-five billing authorities.

There are no occupation conditions for film studio relief. Relief is available where the above conditions are met irrespective of whether the property is occupied or whether occupation or ownership changes.

### **Amount of Relief**

If eligible, the business could get:

- 40% off the business rates bills for the period 1 April 2024 to 31 March 2034 subject to subsidy rules.

### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account, and an amended bill will be sent.

### **Notification of Change of Circumstances**

Ratepayers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

The business may refuse this relief for each eligible property anytime up to 30 April 2026. The ratepayer cannot withdraw their refusal for either all or part of the financial year.

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

### **Time Limited Relief – Electric Vehicle Charging Points and Electric Vehicle only Forecourts relief.**

At the Budget on 26 November 2025 the Chancellor announced the Government would introduce relief for Electric Vehicle Charging Points and Electric Vehicle Only Forecourts (EVCP) Relief).

This relief will be a ten-year 100% business rates relief for EVCPs which are separately assessed by the Valuation Office Agency (VOA) and Electric Vehicle only forecourts to ensure that they face no business rates liability.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended).

This relief will be fully funded by government through a Section 31 Grant

### **Time Limited Relief – Pub and Live Music Venues relief.**

The government announced on 27 January 2026 that in 2026-27, eligible pubs and live music venues will benefit from a 15% business rates relief on top of the support announced at Budget 2025.

The government's policy intention is that pubs and live music venues should be eligible for the relief. The relief should apply to occupied properties only.

The bills will then be frozen in real terms for a further two years.

### **Pub relief**

Relief should only be awarded to pubs which meet all of the following characteristics:

- a. is open to the general public
- b. allows free entry other than when occasional entertainment is provided
- c. allows drinking without requiring food to be consumed
- d. permit drinks to be purchased at a bar

For these purposes, the meaning of pub does not include:

- a. restaurants, cafes, nightclubs, snack bars
- b. hotels, guesthouses, boarding houses

- c. sporting venues
- d. festival sites, theatres, cinemas
- e. museums, exhibition halls
- f. casinos

The proposed exclusions in the list in the paragraph above is not intended to be exhaustive.

For more information regarding the above types of properties and what we consider them to mean, will be based on government's guidance.

#### **Live music venues relief**

Live music venues are properties that are:

- a. wholly or mainly used for the performance of live music for the purpose of entertaining an audience
- b. can be used for other activities but only if those other activities are:
  - i. ancillary or incidental to the performance of live music (e.g. the sale of food or drink to audience members)
  - ii. Do not affect the primary use of the premises for the performance of live music (e.g. because the activities are infrequent such as use of the venue as a polling station or fortnightly community event)

Properties are not a live music venue for the purpose of this relief if the property is wholly or mainly used as a nightclub or a theatre, for the purposes of the Town and Country Planning (Use Classes) Order 1987 (as amended).

There may be circumstances where it is difficult to tell whether an activity is a performance of live music or, instead, the playing of recorded music. Although we would expect this to be clear in most circumstances, guidance on this may be found in [Chapter 16 of the statutory guidance](#) issued in April 2018 under section 182 of the Licensing Act 2003.

The eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the financial year 2026-27:

- a. Amount of relief to be granted =  $V \times 0.15$  (i.e. 15% relief) where:
  - i.  $V$  is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and certain other discretionary reliefs in line with the guidance.

The relief is not subject to any cap or the Minimal Financial Assistance limit in Subsidy Control.

#### **No Right of Appeal**

As this is a discretionary power there is no formal right of appeal process against the Council's decision. However, we will reconsider the decision in the light of any additional points made.

If the application is successful and the organisation is awarded discretionary rate relief, it will be applied to the account, and an amended bill will be sent.

#### **Notification of Change of Circumstances**

Ratepayers are required to notify any change of circumstances which may have an impact on the award of discretionary rate relief.

### **Withdrawal of relief**

Should an applicant in receipt of discretionary rate relief be found to be guilty of unlawful activities for whatever reason, entitlement will be forfeited from the date of conviction.

The relief will be delivered through local authority discretionary discount powers (under section 47 of the Local Government Finance Act 1988 as amended).

This relief will be fully funded by government through a Section 31 Grant

### **Time-Limited Relief – Flood Relief**

If the Government notifies North Norfolk District Council that it has been activated under the Flood Recovery Framework for a period of extensive flooding, then the Council will consider applications to award 100% Business Rate Relief for either:

- A minimum of 3 months, or
- Until the business is able to resume trading from the flooded premises if longer

In order to qualify for this relief:

- the hereditament was directly impacted by the relevant severe weather event – for instance flood damage to the property, equipment, and/or stock; or the business could not function due to lack of access to premises, equipment and/or stock as a result of flooding, restricted access for customers, suppliers and/or staff, and no alternatives were available, and
- on that day business activity undertaken at the hereditament was adversely affected as a result; and
- on that day, the rateable value of the hereditament was less than £10 million.

No relief can be awarded for flooding occurring outside of periods designated by Central Government.

This relief will be fully funded by government through a Section 31 Grant.

### **Hardship Relief**

The relief will be delivered through local authority discretionary powers (under section 49 of the Local Government Finance Act 1988 as amended).

The eligibility criteria for this relief are set out in Appendix C.

Unlike reliefs that fall under section 47 which are fully funded by government through a Section 31 Grant, the Hardship Relief is funded through the Non-Domestic (Business) Rate Retention Scheme.

### **Discretionary Rate Relief - Guidelines**

There are two ways in which Discretionary rate relief is granted.

- a) To 'top-up' mandatory relief already awarded.

b) To award up to 100% based on various criteria.

#### **Mandatory Relief is** granted where: -

- the ratepayer of a property is a charity or the trustees of a charity and
- the property is wholly/mainly used for charitable purposes (including charity shops, where the goods sold are mainly donated and the proceeds are used for the purposes of the charity)
- the ratepayer of a property is registered with Her Majesty's Revenues and Customs (HMRC) as a Community Amateur Sports Club (CASC).

#### **Discretionary Rate Relief**

When deciding whether to award discretionary rate relief consideration should be given to the interests of the taxpayers of North Norfolk District Council. The factors outlined in the policy should be taken into account when considering any application for relief.

The guidelines for determining relief are not intended to be a rigid set of rules; neither are all the guidelines applicable to every organisation. Each case will be judged on its merits taking into account the contribution which each organisation/business makes to the district's amenities and its resident's lifestyles and wellbeing.

#### **Discretionary Rate Relief Criteria 'Top –Up'**

The Council has the discretion to award up to a further 20% additional rate relief to reduce the liability still further and the policies detailed below are to be followed when dealing with an application.

Up to 20% Discretionary Rate Relief may be given.

#### **Charity Shops**

Mandatory relief will be granted where the ratepayer for a property is.

- a charity or the trustees of a charity and
- donated goods relate to more than 50% of total sales and
- the proceeds of goods (after any deductions for expenses) are applied for the purpose of the charity.

Providing the above criteria are met 80% mandatory relief will be granted.

Up to 20% Discretionary Rate Relief may be given in exceptional circumstances. Generally, relief will be limited to the 80% mandatory entitlement.

1	Meets local needs in the district and benefits local people	<ul style="list-style-type: none"><li>• if the premises are used for the purposes of a national organisation or a semi-national (or county-wide) organisation the Council will not normally grant any discretionary relief</li><li>• if the premises are used for a local organisation the extent to which the district and its residents benefit from the</li></ul>
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		organisation will be taken into account.
2	As a guide does not have more than 12 months spending available as "free reserves" (not legally restricted)	<ul style="list-style-type: none"> <li>unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community</li> </ul>

### **Non-Profit Organisations, Clubs and Societies**

The Council has the discretion to award up to 100% Discretionary Rate Relief to organisations whose main objects are charitable or philanthropic, or concerned with education, social welfare, science, literature or fine arts or recreation. The determination of charitable status largely relies on case law which has established four main divisions of charity: -

- relief of poverty
- advancement of religion
- advancement of education and
- other trusts beneficial to the community and not falling under the other headings.

### **Criteria**

Discretionary relief can only be awarded if the organisation is not excepted (a billing authority or precepting authority) and: -

1	The main objects of the organisation are concerned with	<ul style="list-style-type: none"> <li>• relief of poverty</li> <li>• advancement of religion</li> <li>• advancement of education</li> <li>• social welfare</li> <li>• science</li> <li>• literature</li> <li>• fine arts or</li> <li>• recreation or</li> <li>• in other ways are beneficial to the community</li> </ul>
2	Meets local needs in the district and benefits local people	<ul style="list-style-type: none"> <li>• if the premises are used for the purposes of a national organisation or a semi-national (or county-wide) organisation the Council will not normally grant any discretionary relief</li> <li>• if the premises are used for a local organisation the extent to which the district and its residents benefit from the organisation will be taken into account.</li> </ul>
3	Provides a valuable service to the community	<ul style="list-style-type: none"> <li>• which is complimentary to those services provided by or supported by the Council or</li> <li>• which relieves the need for the Council to provide such services</li> </ul>

4	Is open to all sections of the community	<ul style="list-style-type: none"> <li>or access is restricted by providing a service for a specific sector of the community for justifiable reasons such as addressing inequality</li> </ul>
6	Is non-profit making	<ul style="list-style-type: none"> <li>as a guide, no more than 12 months expenditure in unrestricted reserves unless a Business Plan exists detailing how these reserves are to be used to the benefit of the local community</li> </ul>

### **Sports Clubs**

There are additional considerations in the case of sports clubs.

If a club effectively discriminates by only accepting members who have already reached a certain standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not have an open membership policy. So, a club selecting members based on existing attainment would not come within the requirements.

Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are not discriminatory in intent but a genuine result of physical restraints (such as changing room facilities) or the requirements of the sport.

### **(2) Organisations with Licensed Bar Facilities**

#### **Sports Clubs/Other Organisations**

Any Discretionary Rate Relief award will be aimed at the sporting activity of the club.

- If the bar income aids the overall operation and development of the organisation this would be allowable if the sporting activity remains the overall objective of the organisation. This will be particularly relevant where the organisation is the only such one in the Parish.

### **(3) Membership and Entry Fees**

If the organisation requires a membership or entry fee the Council will give regard as to whether: -

- The subscription or fees are set at a high level which excludes the general community.
- Fee reductions are offered for certain groups such as under eighteens or over sixties.
- Membership is encouraged from groups such as young people, older age groups, persons with disabilities or ethnic minorities.
- Facilities are available to people other than members, e.g., schools, public sessions.

Where the Council gives relief practice has been to award up to 80% to Clubs and organisations and up to 50% where organisations operate bar facilities.

### **Community Amateur Sports Clubs (CASC)**

If a sport's club is registered with HM Revenues and Customs (HMRC) as a CASC it will be entitled to 80% mandatory relief. The club may also be awarded 20% discretionary rate relief.

Normally sports clubs that can register with HM Revenues & Customs as a CASC and have not done so will not be awarded discretionary rate relief. Details can be found on the HMRC website <https://www.gov.uk/register-a-community-amateur-sports-club>

### **UK Subsidy Control**

The UK Subsidy Control Bill replace State Aid with Subsidy Control.

Providing relief under this policy is likely to amount to Subsidy. This policy is covered by the rules set out in UK legislation.

**Revised 2 February 2026.**

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## **Appendix B**

### **Non-Domestic Rating Rural Settlement List 2026/2027**

#### **Background**

The provisions of the Local Government and Rating Act 1997 relating to Rural Rate Relief for village stores, post offices and small businesses came into force on the 1 April 1998.

Before any business can be considered for mandatory, it must be in a designated rural settlement. Initially, by the 31 December 1997, Local Authorities were responsible for compiling a rural settlement list comprising of settlements within rural areas where the population is less than 3,000 on the preceding December.

#### **Maintaining the List**

The Council has a duty to compile and maintain the list. The new proposed Rural Settlement list for North Norfolk District Council is shown overleaf.



**Sean Knight**  
**Revenues Manager**

Alby with Thwaite	Edgefield	Itteringham	Sculthorpe	Walsingham
Aldborough and Thurgarton	Erpingham and Calthorpe	Kelling	Sea Palling and Waxham	Warham
Antingham	Felbrigg	Kettlestone	Sidestrand	Wells-next-the-Sea
Ashmanhaugh	Felmingham	Knapton	Skeyton	West Beckham
Aylmerton	Field Dalling and Saxlingham	Langham	Soley	Westwick
Baconsthorpe	Fulmodeston and Barney	Lessingham and Eccles	Smallburgh	Weybourne
Bacton and Edingthorpe	Gimingham	Letheringsett with Glandford	Southrepps	Wickmere
Barsham and Houghton St Giles	Great Snoring	Little Barningham	Stibbard	Wighton
Barton Turf and Irstead	Gresham	Little Snoring	Stiffkey	Witton and Ridlington
Beeston Regis	Gunthorpe and Bale	Ludham	Stody and Hunworth	Wiveton
Binham and Cockthorpe	Hanworth	Matlaske	Suffield	Wood Norton
Blakeney	Happisburgh	Melton Constable	Sustead, Bessingham and Metton	Worstead and Briggate
Bodham	Helhoughton	Morston	Sutton	
Briningham	Hempstead	Mundesley	Swafield and Bradfield	
Brinton and Sherington	Hempton	Neatishead	Swanton Abbott	
Briston	Hickling	Northrepps	Swanton Novers	
Brumstead	High Kelling	Overstrand	Tattersett and Tatterford	
Catfield	Hindolveston	Paston	Thornage	
Cley Next The Sea	Hindringham	Plumstead	Thorpe Market	
Colby and Banningham	Holkham	Potter Heigham	Thurning	
Corusty and Saxthorpe	Honing and Crostwight	Pudding Norton	Thursford	
Dilham	Horning	Rayham	Trimingham	
Dunton, Toftrees and Shereford	Horsey	Roughton	Trunch	
East Beckham	Hoveton	Runton	Tunstead and Sco Ruston	
East Ruston	Ingham	Ryburgh	Upper Sheringham	
	Ingworth	Salthouse	Walcott	
		Scotow		

## Appendix C

### Non-Domestic Rates Discretionary Reduction Policy

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#### 1. GENERAL PRINCIPLES

This Discretionary Reduction Policy allows the Council to reduce or remit an NNDR (Business rates) charge under Section 49 of the Local Government Finance Act 1988.

The principal purpose of awarding a discretionary reduction shall be to provide short-term assistance to businesses that are suffering unexpected hardship, arising from circumstances beyond the business's control and outside of the normal risks associated with running a business of that type.

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#### 2. DISCRETIONARY REDUCTION ELIGIBILITY

The Council will only consider awarding a reduction under Section 49 where it is satisfied that:

- ✓ The ratepayer would sustain significant hardship if the Council failed to grant Hardship Relief; and
- ✓ Full regard has been given to the interest of its council taxpayers, and it is considered reasonable for the Council to provide the reduction. North Norfolk District Council funds 40% of any relief awarded.
- ✓ The “interest” of local council taxpayers may go wider than direct financial interests; for example, where employment prospects in an area would be worsened by a ratepayer going out of business, or the amenities of an area might be reduced by, for instance, the loss of a neighbourhood shop or services.
- ✓ Applicants should disclose all relevant factors affecting the ability of the business to meet its current and future rate liabilities.
- ✓ A business will not be considered to be suffering financial hardship in any annual accounting period during which it is profitable or has experienced a loss which is minor in comparison to the overall turnover of the business.
- ✓ In determining whether a business is profitable account shall be taken of reasonable drawings by the proprietor or directors.
- ✓ It is expected that the business has taken prompt action to mitigate any factors giving rise to hardship. Examples of mitigating actions may include seeking business advice, discounts, and promotions, reviewing pricing, extending the range of stock or services, negotiating with creditors etc. Applications may be declined in circumstances where the business is unable to demonstrate that it is taking reasonable steps to alleviate the hardship.

- ✓ For repeat applicants the Council may require the business to provide evidence from an accountant or other professional adviser regarding the long-term financial viability of the business.
- ✓ Business will be required to show what measures are being taken with regards to other priority and non-priority debts to ensure that a discretionary award would not be used to finance payments to other creditors to the detriment of our taxpayer.

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### **3. APPLICATIONS**

All applications for discretionary rate reduction should be made to Non-Domestic (Business) Rates team at [Brates@north-norfolk.gov.uk](mailto:Brates@north-norfolk.gov.uk) and must be accompanied by:

- A fully completed application form.
- Copies of the business audited accounts and balance sheets for the last two years.
- A comprehensive Business Plan incorporating a brief history of the business and what the business plans are to rectify its financial situation.
- Cash Flow forecast for a minimum of the next 12 months.
- Where the business has traded for less than two years accounts must be provided where available along with bank statements for at least the three months leading up to the application, and draft accounts or budget forecasts for the period since the business commenced trading.

No award shall be made where it appears to the Council that the proprietor of the business has failed to exercise due diligence to anticipate circumstances that may give rise to hardship, financial or otherwise, and/or to put in place measures to prevent or mitigate the circumstances.

The Business Rates Team will assess all applications, and the Revenue Manager will make decisions where he has delegated authority up to the NNDC cost value of £4k.

All other relief applications with NNDC cost value of £4k or over will be presented by the Revenues Manager to the Discretionary Rate Relief Panel which will consist of the Section 151 Officer and the portfolio cabinet holder representing the Revenues Service.

Applicants must engage with the Council's Revenues team during this process and should be aware that it is likely that the Council will require some contribution to any outstanding liabilities whilst the application is determined.

A decision as to whether to award discretionary reduction will be made based off the information held, and a decision notice detailing the level of any reduction awarded and for what time period, will be issued in writing alongside any adjusted Non-Domestic (Business) Rate Demand Notice. Should the application be rejected, the applicant will be notified in writing.

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### **4. FACTORS THE COUNCIL WILL CONSIDER**

Although there is no statutory definition of hardship some guidance has been provided by the Government and case law to assist in the consideration of discretionary reduction applications.

- A blanket approach, either to give or not to give a reduction, should not be adopted by the Authority, each application should be considered on its own merits.
- Any reduction granted should be the exception rather than the rule. Hardship under section 49 Local Government Finance Act 1988 should be seen as a short-term award and not a continuous or long-term solution.
- All relevant factors affecting the ability of a business/ratepayer to meet their liability for rates should be considered.
- The test of hardship does not have to be confined to 'financial,' all relevant factors affecting the ability of a business to meet its liability for rates should be considered.
- The 'interest' of local taxpayers may go wider than just the financial impact. Consideration to the effect of any business closure on the local community should be considered for example, where the employment prospects of the area would be worsened, or the amenities of an area being reduced, for instance, the loss of the only shop in a village.
- The hardship caused to a ratepayer may be self-evident, for example where a business has been affected by severe loss of trade, due to external factors such as natural disasters or pandemic. However, the council will have to consider how the business can demonstrate such loss of trade or business. For example, do accounts, order books, till receipts or VAT returns show a marked decline in trade compared to corresponding periods in previous years?

The table below identifies some of the factors that will be considered in deciding whether to award a discretionary reduction to an organisation.

Factors	Guideline Considerations
The Financial Positions?	Hardship will often be determined based on the financial position of the ratepayer's business. In addition to looking at the business ability to pay rates. The Council will also want to see evidence of the business' future viability.
How important is the organisation to the local community?	A business applying for a discretionary reduction must be of high importance to the local community. Does the business provide a service or fulfil a need for the local area?
Is the same service available in the same locality?	Consideration will be given as to whether the service provided by the business is available in the same locality or within reasonable distance of the business address.
Is the same service available by public transport?	Public transport to the nearest alternative service is not available or is very restricted.

How long is the hardship likely to last for?	Awards are less likely to be made if the Council believe that the need for assistance may be for a medium- or long-term period. Discretionary reductions should only be awarded for short term assistance.
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The Council recognises that there will be occasions when an applicant does not satisfy all the above factors. The Council will consider each application on its own merits, and the granting of any reduction will be based on the facts of each case.

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## 5. UNOCCUPIED PROPERTIES

Discretionary reductions will only be awarded in respect of unoccupied properties in exceptional circumstances where the applicant can show that making such an award will provide a clear and tangible benefit to the taxpayers of the district.

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## 6. DURATION OF AWARDS

All Discretionary reductions will end at the end of the financial year, unless the award has already been ended from an earlier date. Should the reduction be required to continue, a further application may be made in the new financial year, however in considering repeated applications the Council will take into consideration the number and value of previous awards. The Council may require repeat applicants to provide evidence from an accountant or other professional adviser regarding the long-term financial viability of the business.

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## 7. SUBSIDY LIMITS (Previously known as State Aid)

The Council must be satisfied that the award of any discretionary reduction complies with the UK's international subsidy control commitments, and the award of a discretionary reduction is likely to amount to a subsidy.

In most cases a discretionary reduction will fall within the Small Amounts of Financial Assistance Allowance, and the Council will consider any award in line with the restrictions and limits described at <https://www.north-norfolk.gov.uk/subsidy-control>. Applicants should familiarise themselves with their obligations under these requirements.

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## 8. APPEALS RIGHTS

Although there is no legal right of appeal against the Council's decisions on discretionary reduction applications; in keeping with good customer care practice and principles of transparency this policy provides for a review / reconsideration of any decision.

The Revenues Manager will reconsider a decision made under delegated authority in the first instance. Any ratepayer requesting a reconsideration must apply in writing, providing

supporting evidence the ratepayer considers would support a different decision, or evidence that a particular factor or factors were not given sufficient weighting in the original decision.

Any further request for reconsideration or a request to review a decision of the Discretionary Relief Panel must be made in writing along with supporting evidence as above and will be presented to the Panel for consideration at the next available hearing. Any further appeals after a review by the Panel will not be considered.

The Council will acknowledge receipt of a further request for review / reconsideration in writing and advise the applicant of the date that the application will be reviewed, if known. The review / reconsideration request along with the additional evidence will be represented to a panel hearing that will consist of either the Section 151 Officer or Deputy Section 151 Officer and the Cabinet Portfolio Member responsible for Revenues and a final decision notice issued in writing.

Revised 9 January 2026

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# Medium Term Financial Strategy

## 2026/27 to 2029/30

North Norfolk District Council

# Executive Summary

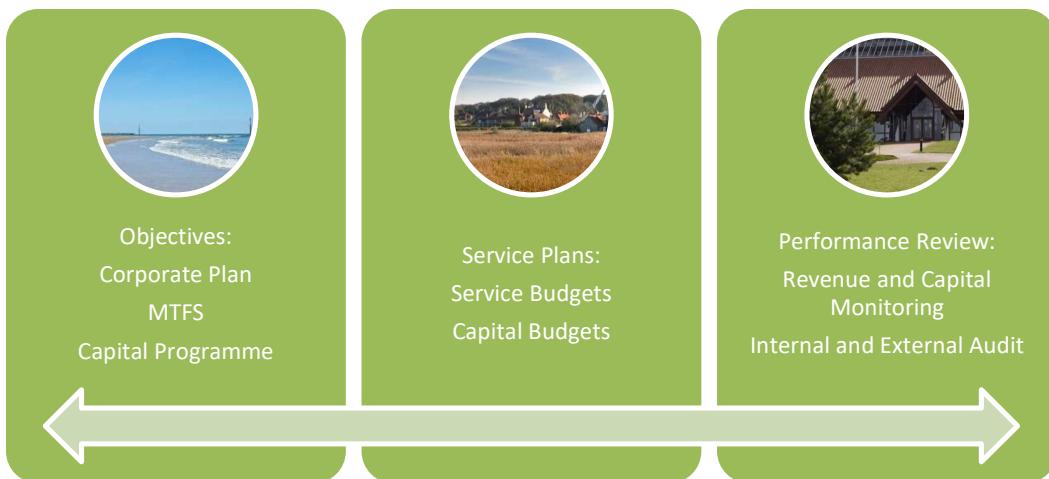
North Norfolk District Council's Medium Term Financial Strategy (MTFS) is a strategic document that supports the delivery of the Corporate Plan. The MTFS sets out how Council's priorities will be achieved by setting out the framework within which resources are available to the Council over the medium term and the financial challenges facing the Council in terms of future funding gaps.

## The MTFS aims to:

- provide a high-level assessment of the resources available and outlines the projections for the following three financial years (beyond the current year);
- refresh the financial projections taking into account a number of local and national factors. These will include known spending pressures and commitments, along with forecast future funding reductions and the impact of the national economic outlook;
- provide preparatory work for the following year's budget;
- explore the demands on the capital programme both in terms of ambition and resources along with the impact on the revenue account and reserve levels held by the Council;
- address the sustainability of the Council's financial position.

The MTFS is fundamentally linked to the Corporate Plan, a summary of which can be found at: <https://www.north-norfolk.gov.uk/media/9394/corporate-plan-2023-to-2027.pdf>

The following diagram provides an overview of the financial processes undertaken by the Council to ensure value for money for the tax payers.



The Council is currently projecting a deficit position for the coming years. Forecasting the deficit allows the Council time to plan mitigating actions more effectively, meaning they are more likely to be successful. This strategy will explore some of the Council's plans for addressing this deficit.

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## 1. Context

The population of North Norfolk is gradually increasing, with residents living longer. There is a higher than average number of residents migrating into the district, particularly in the 50-64 years age group as people retire to the area. When compared to county and regional averages, there are far more over 55 year olds proportionately that live in North Norfolk; this puts pressure on services such as Adult Social Care in the district.

North Norfolk has a fairly low index of deprivation score, but is higher than the East of England averages. Areas of deprivation often require higher levels of service provision and are a budget pressure for both NNDC and the County Council. Barriers to housing services and living environment are the highest deprived domains within North Norfolk and these are increasing in deprivation.

The strongest business sectors in the district are:

- Accommodation and food services
- Manufacturing
- Construction
- Arts, entertainment and recreation
- Retail & Wholesale
- Agriculture

There is a higher than average number of micro-businesses in North Norfolk and this trend is increasing. This area has a lower than average number of new business start-ups. The Council offers support for its small businesses through Business Rates relief schemes.

North Norfolk has proportionally more residential property sales than the East of England average, with house prices higher than the County average. The unaffordability of houses and number of second homes is proportionally higher in North Norfolk. The high number of second homes particularly increases the burden on Council services, as well as affecting the sense of community in individual areas with a high number of second homes.

A large part of the North Norfolk economy is dependent on tourism and travel to the area, with the Council itself benefiting directly from tourism in the form of car parking income. Visitor trips to North Norfolk remain strong, with July, August and December being the most popular months for tourists. Overall, visitors spend and the numbers of jobs in the tourism sector are increasing.

## 2. National Pressures

*Some pressures are driven nationally and are beyond the control of the Council and may come about due to policy directions or new legislation from Central Government.*

*Some of these which affect NNDC are shown below.*

### Local Government Reorganisation & Devolution

The Government has indicated its intention to proceed with Local Government Reorganisation (LGR) in England, with the objective of simplifying governance structures, improving service delivery, and strengthening financial sustainability. As part of this process, Norfolk councils were invited to submit proposals for reorganisation, and three proposals have now been developed and submitted covering the Norfolk area. These proposals set out alternative models for replacing the current two-tier structure with new unitary arrangements.

At this stage, no final decision has been made by Government. While the emerging direction of travel points towards larger unitary authorities, including indicative population thresholds, the timing, final structure, funding arrangements, and transitional support if any remain uncertain. The Government has signalled that a “minded-to” decision will be issued, currently expect in March 2026, following assessment of the proposals, with statutory consultation and implementation arrangements to follow.

For North Norfolk District Council, the LGR process introduces a period of strategic and financial uncertainty which must be reflected within the MTFS. In particular, the Council must consider the risk of committing to recurring expenditure, long-term savings plans, or significant structural change while the future governance framework remains unresolved. There is also uncertainty regarding the treatment of reserves, assets, liabilities, staffing, and the funding of transitional and implementation costs.

Discussions continue in relation to devolution for Norfolk and Suffolk, including the potential establishment of a combined strategic authority and the transfer of certain powers and responsibilities, such as transport, housing, economic development and skills. As of January 2026, no devolution deal has been formally agreed, and the scope, governance arrangements, funding mechanisms, and implementation timetable remain subject to ongoing negotiation with central government. The interaction between devolution and LGR including how responsibilities and funding would align between any new unitary authorities and a potential combined authority, is not yet fully defined.

The Government invited councils subject to reorganisation to request to hold elections for the short-lived authorities. This Council is not due to hold elections itself before the anticipated vesting day of any successor unitary authority of 1 April 2028, but may run elections for the County Council within our district.

Once any Structural Change Order for the new unitary authorities(y) are(is) approved by parliament this is likely to be accompanied by a section 24 notice compelling predecessor authorities to seek consent before committing significant sums. This uncertainty around elections, and the role of any future shadow unitary or mayoral authority and governance on spending, are relevant considerations for the MTFS, particularly when assessing the appropriateness of long-term financial commitments and permanent structural changes while the future local government framework remains unresolved. Moreover

In the context of continual efforts to mitigate any budget gaps, the Council's approach is therefore focused on short-term and medium-term measures that maintain financial stability while preserving flexibility. Once greater clarity is provided on the preferred LGR model, timescales, and funding arrangements, future iterations of the MTFS will be reviewed and updated accordingly to reflect the implications for NNDC's financial position.

#### National Pay Review

Pay costs remain a significant element of local authority expenditure and continue to influence medium-term financial planning. In recent years, pay settlements across the public sector have reflected the elevated inflationary environment and wider labour market conditions.

Across the public sector, a number of workforces have agreed pay awards over the past two years, including settlements for junior doctors, teachers, and NHS staff. These agreements were reached in response to a range of factors, including cost-of-living pressures and workforce considerations, and provide relevant context for local government pay negotiations.

The pay award for 2025/26 was agreed in July 2025 and comprised a flat-rate increase of 3.2% for all grades.

As at January 2026, pay negotiations for future years remain subject to national bargaining arrangements and will take place within the context of prevailing economic conditions and the funding available to local government. The MTFS reflects this uncertainty through its pay assumptions, which are kept under review and updated as national agreements are reached.

#### Interest rates

Interest rates fluctuate based on several factors, driven primarily by economic conditions, Bank of England policies, and market dynamics.

The Bank of England base rate was reduced to 3.75% in December 2025. These changes in rates have impacted the Council's investment strategy, as investment income remains a crucial source of revenue derived from the investment of reserves and surplus funds, including the timing of daily cash inflows and outflows.

While high interest rates have improved returns on investments, the cost of borrowing has increased, therefore meaning that any borrowing either short term to cover potential shortfalls in cash flows, or longer-term borrowing which may be sought to cover larger projects becomes more expensive. Therefore, requiring careful consideration in the current interest rate environment.

### 3. Local Pressures

#### Local Economic changes

NNDC derives significant sums of income from fees and charges for services such as car parking and planning. These will be affected by factors outside the Council's control, such as the weather, consumer confidence and the general health of the economy.

#### Coastal Erosion & Environmental considerations

North Norfolk's coastline is vulnerable to erosion and the impacts of climate change. Protecting coastal areas and managing flood risks is a growing priority that requires significant investment. The council must also address the environmental sustainability of its services, which includes reducing carbon emissions. Grants are sought where possible for such coastal schemes.

#### New statutory duties and service expansion

NNDC faces additional pressure from the introduction of new statutory burdens, most notably the requirement to implement separate domestic food waste collection. At present, there is limited certainty over the adequacy of new burdens funding once it is rolled into core grants. Early indications suggest a risk that both capital and revenue funding may be insufficient to cover the full ongoing costs of service delivery, placing further pressure on the Council's revenue budget.

#### Hidden Deprivation and Funding Formula Risk

While North Norfolk is generally characterised by relatively low levels of deprivation when measured at district-wide level, this masks the presence of pockets of significant deprivation within the district. These communities experience disproportionately high levels of housing insecurity, poor housing conditions, low incomes, health inequalities, and fuel poverty, which in turn drive demand for a range of Council services.

The use of area-wide averages within national funding formulas means that these concentrated pressures are not fully recognised within the funding system, resulting in a misalignment between NNDC's assessed funding need and the actual demand placed on services. This issue is compounded by the removal of certain rural and coastal adjustments and changes to the treatment of non-resident demand within the Fair Funding Review, further increasing the risk that NNDC's service pressures are under-funded over the medium term.

## 4. Inflation

*Inflation is the rate at which the prices for goods and services that the Council buys are expected to rise. At the end of November 2025, Consumer Price Index (CPI) inflation was at 3.2%, which is higher than the Government's target rate of 2%*

Inflation over recent years has been highly volatile, presenting a significant challenge for medium-term financial planning. Consumer Price Index (CPI) inflation peaked at 11.1% in October 2022, driven primarily by sharp increases in global energy prices, supply-chain disruption, geopolitical instability, and post-pandemic economic recovery effects.

Since that peak, inflation has moderated materially as supply pressures eased and monetary policy tightened. As at late 2025, CPI inflation was approximately 3.2%, remaining above the Government's long-term target of 2%. In response, the Bank of England's Monetary Policy Committee has maintained a restrictive monetary stance, with interest rates held at elevated levels for longer than previously anticipated to ensure inflationary pressures are brought sustainably under control.

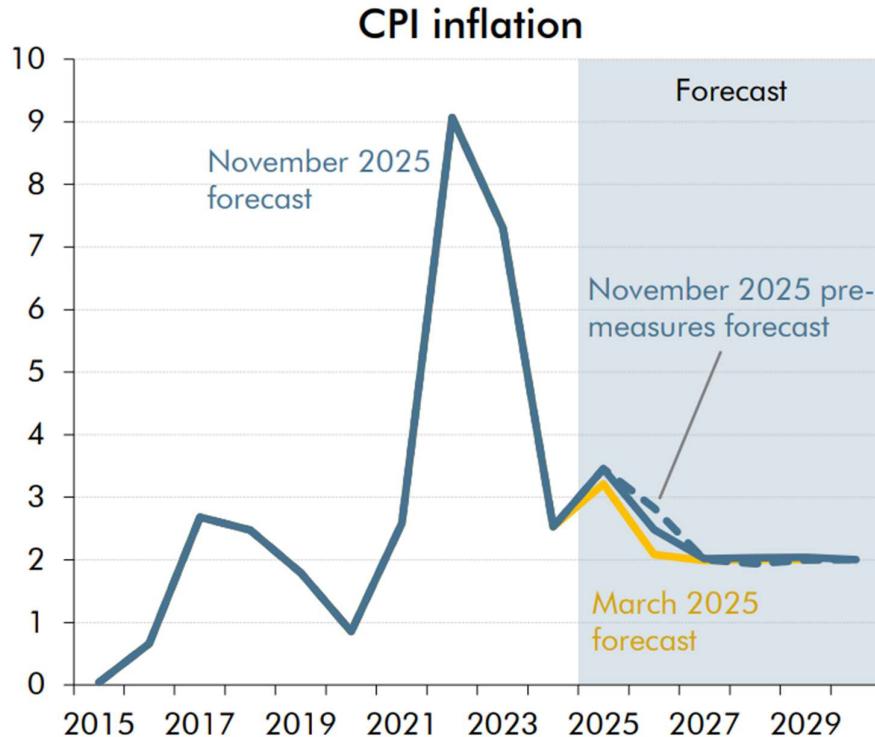
Current forecasts anticipate a gradual return of inflation towards target over the medium term, though risks remain skewed to the upside, particularly in relation to pay settlements, energy prices, and global economic uncertainty. For local government, this means that while inflation is substantially lower than the peaks experienced in 2022 and 2023, it continues to exert upward pressure on pay costs, contracts, and service delivery, and must therefore be treated as a continuing risk within the MTFS. Please refer to Chart 1 for the inflation forecasts for the upcoming period to Q3 2029.

**General prices and contracts** – There are also some areas and contracts, such as the waste contract, which use different indices to calculate annual increases, and these are taken account of where appropriate.

**Income (fees and charges)** – In recent years budgets for fees and charges have included a percentage increase reflecting the rate of inflation at the time, unless there have been specific reasons for higher or lower increases or alternatively the Council is not able to influence them.

*Local Government is currently going through a significant period of change in terms of the way it is funded and the way the funding elements are to be calculated for the future.*

**Chart 1 – Inflation Forecast 2025/26 onwards (source latest OBR May 2025)**



## 5. Funding changes

### Settlement Funding

Local government funding is determined through the Local Government Finance Settlement, issued by the Ministry of Housing, Communities and Local Government (MHCLG). From 2026/27, the structure and composition of settlement funding changes significantly as a result of the Fair Funding Review, the full reset of the Business Rates Retention Scheme, and the consolidation of a number of historic grants into core funding.

For North Norfolk District Council, settlement funding in prior years comprised several elements, including Revenue Support Grant, New Homes Bonus, Baseline Funding Level through the Business Rates Retention Scheme, Council Tax, and a number of specific grants. From 2026/27 onwards, many of these funding streams are either abolished or rolled into a single core settlement, reducing transparency and flexibility within the funding system. Also, it is worth noting that the settlement published for 2026/27 was a multi-year settlement and contained 3 years' worth of information – which is a positive step as it allows for authorities to plan better for future years knowing that there is some certainty of the amount of funding provided by central government.

Historically, NNDC has been assessed as having sufficient locally raised resources such that it would generate a negative Revenue Support Grant position under the funding formula. In previous years, this has been managed through government intervention to hold authorities at a zero level of Revenue Support Grant rather than requiring repayment. From

2026/27, this position is overtaken by wider structural reform, with Revenue Support Grant, business rates baselines, and a range of former grants being consolidated into a single Settlement Funding Assessment.

Overall, NNDC's underlying settlement funding is anticipated to reduce in real terms over the medium term. While total resources show an initial small cash increases once council tax, assumed grant funding, and transitional protections are included, these increases are below forecast inflation, resulting in a real-terms reduction in spending power. The total amount of settlement funding is summarised below in Chart 2. Chart 3 shows the change in total funding sources, including Council Tax.

### Fair Funding Review

The Fair Funding Review represents a fundamental recalculation of how local government funding is distributed, updating the data and formulas used to assess councils' relative need and ability to raise local resources. Many of the underlying datasets had not been comprehensively refreshed since 2011, and their update has resulted in significant redistribution across the sector.

The revised methodology places greater emphasis on population, deprivation and service demand associated with social care responsibilities, while reducing the impact of factors such as rurality, coastal pressures and non-resident demand. As a result, district councils, including NNDC, see a reduction in their relative funding position compared with authorities with upper-tier responsibilities. These changes are reflected in NNDC's revised Settlement Funding Assessment from 2026/27 and contribute to the structural weakening of the Council's funding base over the medium term.

From 2026/27, NNDC is covered by a 95% baseline funding guarantee, which provides transitional protection against reductions in core settlement funding. This guarantee does not represent growth in funding but reflects the limited overall increase in local government funding and the redistribution of resources towards authorities with the highest assessed levels of need. As a result, while the funding floor provides short-term stability, the quantum of funding available to district councils remains constrained, and NNDC continues to experience a real-terms reduction in spending power over the medium term.

### Business Rate Reset

As part of the Government's wider reform of local government finance, a full reset of the Business Rates Retention System is being implemented from 2026/27, alongside the first phase of the Fair Funding Review. This represents a significant change to the way business rates income is treated within the funding system.

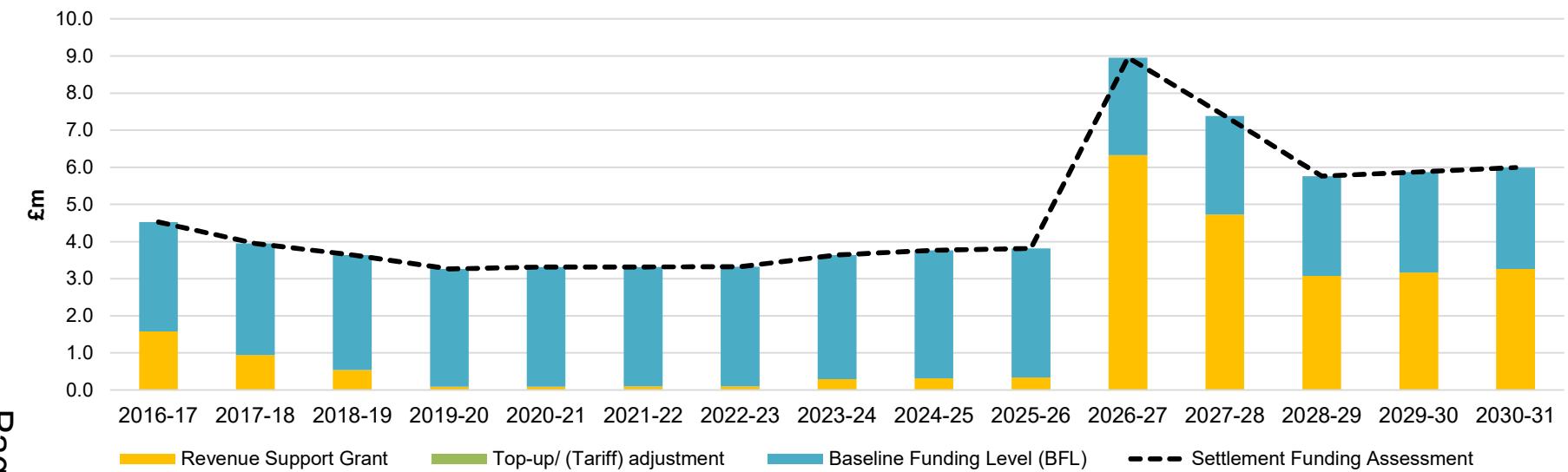
Under the reset, existing business rates baselines are recalculated and historic growth is incorporated into new baseline funding levels. This has the effect of removing accumulated business rates growth that has previously been retained locally, resetting councils' retained income to reflect updated assessments of need and resources. For district councils, including NNDC, this change reduces the benefit of historic growth and increases reliance on future growth generated after the reset.

The reset also alters the risk and reward balance within the system. While councils will continue to retain a share of growth above the new baseline, this growth may be subject to levy arrangements at lower thresholds, and future income is more exposed to volatility arising from valuation changes, appeals, and wider economic conditions. In addition, the benefits of business rates pooling are significantly reduced under the revised system –

NNDC will not be part of a business rates pool for the financial year 2026/27 as there was no appetite to create one in Norfolk for 2026/27.

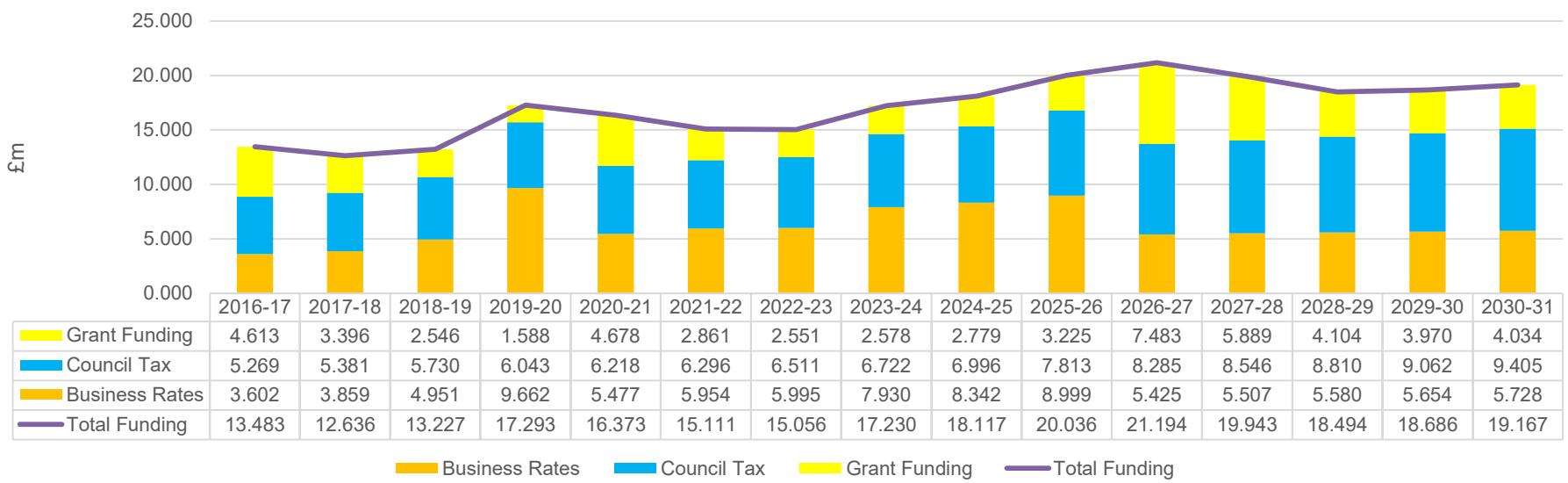
Within the MTFS, assumptions on business rates income have therefore been updated to reflect the reset and the revised baseline position from 2026/27 onwards. The changes to the system reduce the predictability of business rates income over the medium term and increase the importance of cautious forecasting and ongoing monitoring. These risks are reflected within the MTFS assumptions.

## Chart 2 - Settlement Funding Assessment, Revenue Support Grant and Baseline Funding Level



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## Chart 3: Sources of Funding



## 6. Income

*The Council receives income from a range of sources, including locally raised taxes, fees and charges, and funding provided through the Local Government Finance Settlement and other specific grants. This section explains the Council's main income streams and how they are expected to change over the medium term.*

### Business Rates Retention

The Business Rates Retention System (BRRS) has historically enabled local authorities to retain a share of locally collected business rates, providing an incentive for economic growth and a degree of locally controlled income. Since its introduction in 2013/14, the system has undergone a number of incremental changes, including variations in local share, tariffs and top-ups, safety nets, and growth levies.

From 2026/27, the system changes significantly as part of the Government's wider reform of local government finance. A full reset of business rates baselines is being implemented alongside the first phase of the Fair Funding Review. Under this reset, historic business rates growth is incorporated into new baseline funding levels, effectively removing accumulated growth that councils have previously retained, and recalibrating retained income to reflect updated assessments of need and resources.

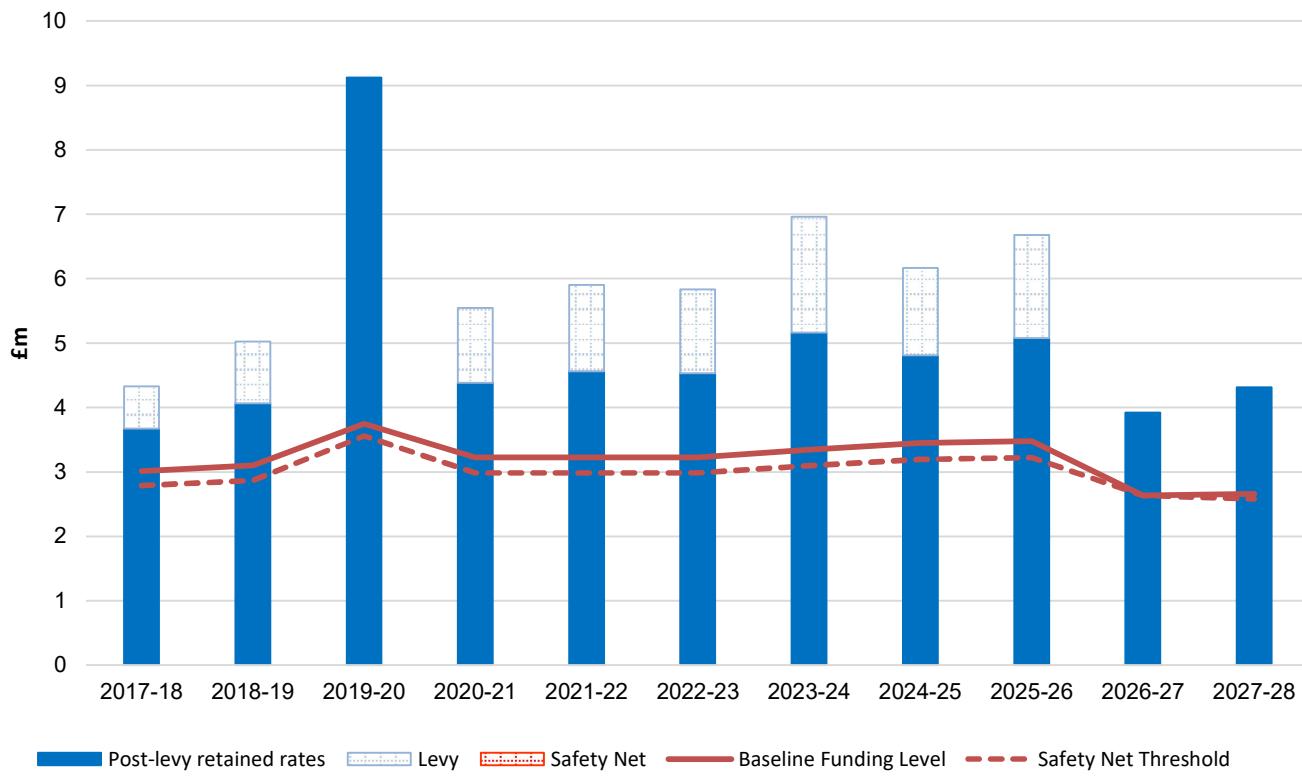
For NNDC, this reset results in a material reduction in retained business rates income, as historic growth is no longer reflected in the Council's baseline position. While the Council will continue to retain a share of growth generated above the new baseline, future growth is expected to be more limited and is subject to increased volatility arising from revaluations, appeals, economic conditions, and potential levy arrangements at lower thresholds than previously applied.

The revised system also significantly reduces the benefits of business rates pooling, and NNDC will not participate in a business rates pool for 2026/27. This further limits the scope to mitigate volatility or retain additional growth through collective arrangements.

Within the MTFS, business rates income assumptions have therefore been updated to reflect the post-reset baseline position from 2026/27 onwards. While transitional protections within the settlement provide short-term stability, the reset represents a structural change to NNDC's funding base, reducing predictability and increasing reliance on cautious forecasting, ongoing monitoring, and sensitivity analysis. These risks are reflected within the MTFS assumptions and risk framework.

Chart 4 visualises the changes in the funding expected from business rates. Retained rates represent the Council's net share of locally collected business rates after system adjustments, while the levy reflects the portion of growth that must be returned to central government under the Business Rates Retention Scheme.

Chart 4 - Funding from Business Rates (post-levy/ safety net)



### New Homes Bonus

The New Homes Bonus was introduced in 2011/12 as an incentive and reward mechanism to promote housing growth. Councils receive payment for new houses built in the district and also long term empty properties that have been brought back into use with 80% kept by NNDC and 20% returned to the County. The New Homes Bonus was abolished as part of the wider reform of local government funding because it was no longer seen by Government as an effective, fair, or sustainable mechanism for distributing resources. NNDC will not receive this funding from 1 April 2026.

### Revenue Support Grant

Historically, local government funding was made up of a wide range of separate grants and funding streams, alongside locally raised income. Revenue Support Grant (RSG) was the principal source of un-ringfenced funding within this system and was distributed through the Local Government Finance Settlement based on assessments of relative need and local resources. In addition to RSG, councils received a number of other specific and general grants, each with their own allocation methodologies and levels of transparency.

Over time, the role of RSG diminished for many councils as funding policy increasingly prioritised locally raised income, particularly council tax and business rates. For NNDC, the

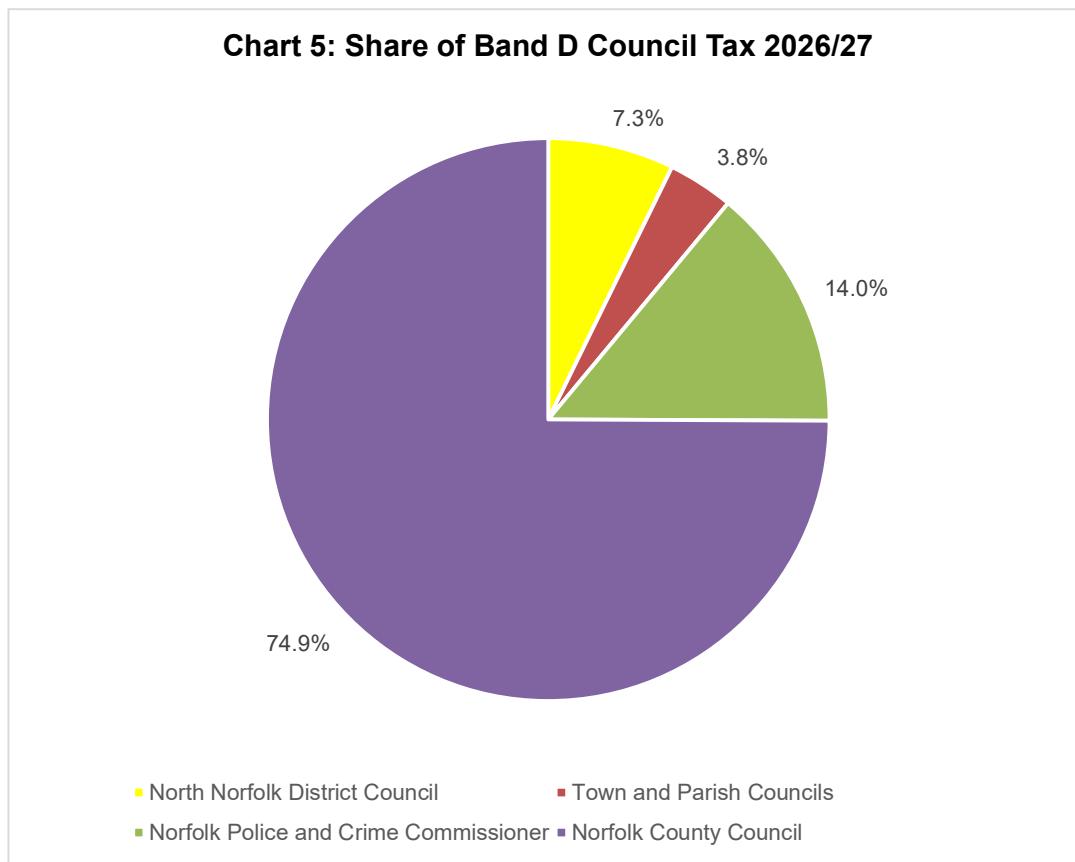
funding formula assessed the Council as having sufficient local resources, resulting in a very small RSG position.

From 2026/27, the structure of funding changes significantly as part of the Fair Funding Review and wider funding reforms. Rather than funding being delivered through a large number of separately identifiable grants, the settlement now places greater emphasis on a single core funding allocation, with Revenue Support Grant acting as the primary mechanism through which this funding is delivered, alongside business rates baselines. A number of grants that were previously paid separately, including New Homes Bonus and elements of homelessness and other service-related funding, are now rolled into this core allocation. A smaller number of grants remain outside the settlement where they continue to be paid separately.

As a result of this consolidation, it is no longer possible to clearly disaggregate individual historic grant streams within the settlement. While this approach simplifies the overall funding framework, it reduces transparency and limits the ability to directly match funding streams to specific service pressures. The MTFS therefore considers settlement funding in aggregate, rather than by reference to individual historic grants, reflecting the way funding is now provided under the reformed system.

#### Council Tax

NNDC is the billing authority for the district of North Norfolk. This means that NNDC send out the Council Tax bills to residents and collect the Council Tax, but most of this is then distributed to the County Council and Norfolk Police Authority with a further element then going to town and parishes councils.



The charge on a Band D property which is retained by NNDC is currently £173.52. Any increases on this amount are restricted by a cap put in place by the Government, which means that NNDC cannot increase its precept by more than 3% or £5, whichever is the greater. Within the MTFS, it has been assumed that NNDC will increase its precept annually by the maximum amount to partly offset the reduction in grant funding from Central Government.

#### Fees and charges

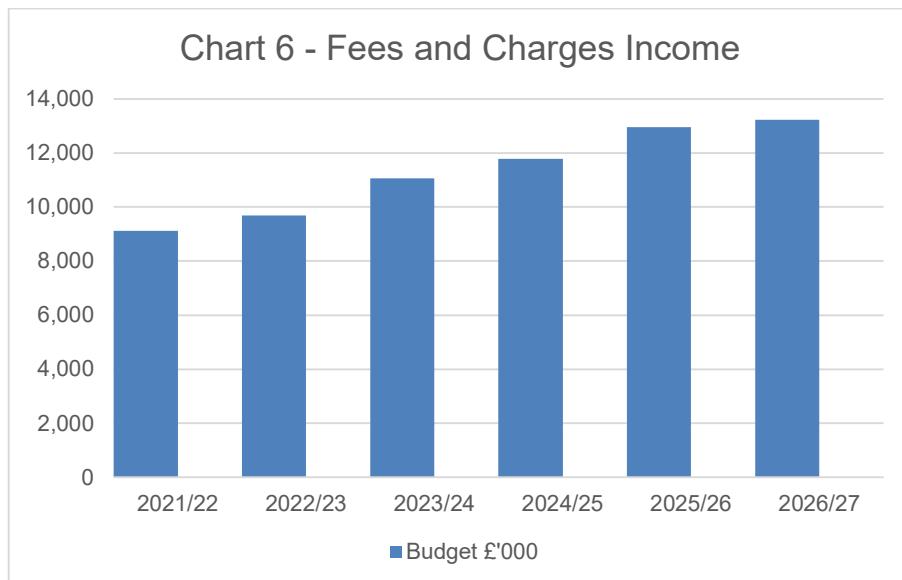
The Council generates income through various fees and charges for services provided to residents and businesses. These charges help fund essential services and maintain financial sustainability. The way these fees are determined can vary, with some being set by central government and others by the Council themselves. Additionally, some services have specific rules around how any profit or surplus is managed.

Typically fees and charges regulated by Central Government include the fee structures in place for planning applications and licencing fees, whereby any increases in such fees are within limits set by Central Government.

Other fees and charges are determined by local councils based on local priorities, needs, and economic conditions. Examples of such fees include leisure services and parking fees.

Ring fencing also exists for specific areas regarding any surplus generated through the fees and income, meaning that it can only be used in the specific area it was generated. This mechanism of Ring-fencing ensures transparency and accountability, ensuring that residents see a direct benefit from the fees they are charged.

Chart 6 below shows the actual income received for the years 2021/22 – 2024/25, alongside the budgeted income for 2025/26.



## 7. Looking forward

*In the context of these pressures and reduced funding, the Council has produced a forecast for spend for Capital and Revenue purposes and also anticipated use of Reserves*

### General Fund

The General Fund shows how much the services provided by the Council cost the taxpayer, and how much funding is required from other sources.

This General Fund Summary is latest position as being presented ahead of the 2026/27 budget setting.

**Table 1: General Fund Summary 2025/26 – 2028/29**

	<b>2025/26 Updated Base Budget £</b>	<b>2026/27 Proposed £</b>	<b>2027/28 Projection £</b>	<b>2028/29 Projection £</b>
Net Operating Expenditure	23,569,539	25,150,405	24,698,599	25,218,900
Contributions to/(from) Earmarked Reserves:	5,417	787,863	352,767	411,980
<b>Amount to be met from Government Grant and Local Taxpayers</b>	<b>23,574,956</b>	<b>25,938,268</b>	<b>25,051,366</b>	<b>25,630,880</b>
Income from Government Grant and Taxpayers	(23,574,956)	(25,938,268)	(24,116,001)	(24,109,550)
<b>(Surplus)/Deficit</b>	<b>-</b>	<b>-</b>	<b>935,365</b>	<b>1,521,330</b>

### Reserves

The Council holds a number of 'useable' reserves both for revenue and capital purposes which fall within one of the following categories:

- General Reserve
- Earmarked Reserves
- Capital Receipts Reserve

The General Reserve is held for two main purposes:

- to provide a working balance to help cushion the impact of uneven cashflows and avoid temporary borrowing
- a contingency to help cushion the impact of unexpected events or emergencies

As part of setting the budget each year the adequacy of all reserves is assessed along with the optimum level of general reserve that an authority should hold. The optimum level of

the general reserve takes into account a risk assessment of the budget and the context within which it has been prepared.

*Earmarked Reserves* provide a means of building up funds to meet known or predicted liabilities and are typically used to set aside sums for major schemes, such as capital developments or asset purchases, or to fund restructurings. A number of contingency reserves are also held by the Council to reduce the impact on Council Taxpayers of future uncertain events such as business rate appeals or clawback of benefit subsidy.

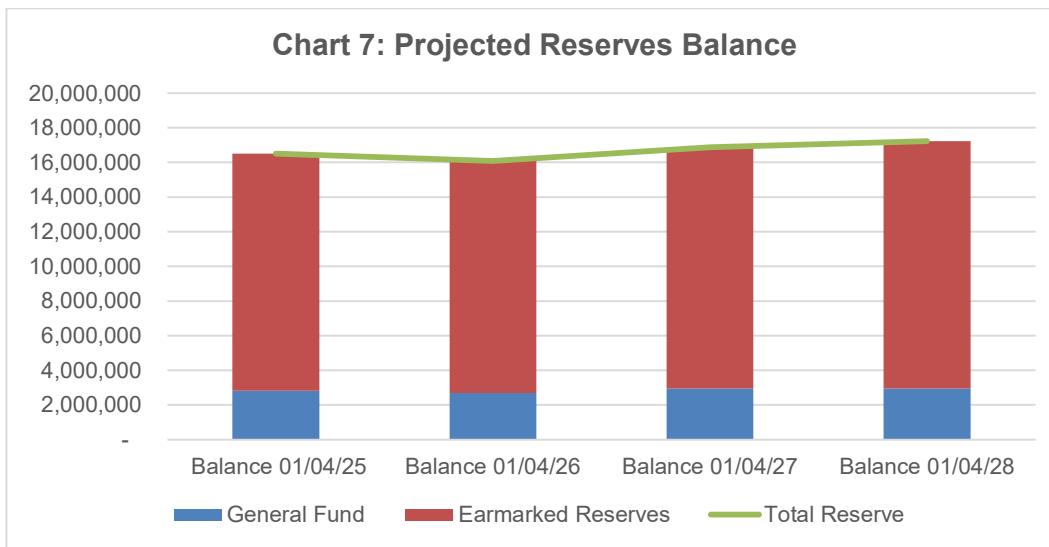
All reserves, general and earmarked, will be reviewed over the coming months as part of setting the budget for 2026/27, with a view that where commitments have not been identified and funds or reserve balances are no longer required these are re-allocated to specific reserves to address other requirements as applicable.

Use of reserves to balance a budget provides only a short-term solution as the funds can only be used once. They can however be used to smooth the impact of funding gaps over the short to medium term and to allow for planning and implementing projects and work streams that will deliver a longer-term financial benefit through reduced costs and/or additional income.

There are currently 28 earmarked reserves, with an additional LGR reserve being added as part of the 2026/27 budget papers, bringing the total to 29 earmarked reserves alongside the General Fund Reserve. The names and individual details of these earmarked reserves can be found in Appendix 2.

Similarly, reserves can be used to fund one-off costs for projects that will deliver a longer-term benefit. For example the use of the Restructuring and Invest to Save reserve to fund one-off restructuring costs, where a restructuring will deliver a longer term saving for a service and for some of the implementation and project costs for the Business Transformation programme that will deliver future savings. The use of reserves in this way will be considered as part of the full business case for individual project proposals, taking into account the payback period of the project along with indirect financial implications, for example, reduced balances available for investment and the associated loss of investment income.

The Capital receipts Reserve consists of capital receipts from the disposal of assets and land and is used to fund the capital programme. Capital receipts can not ordinarily be used to fund revenue expenditure.



The above projection with Chart 7 predicts a movement of Reserves held from £16.50m in April 2025 to £17.23m by April 2028. Please note that these movements do not take into account the anticipated deficit positions for future years, or potential usage of reserves in future years budgeting for reasons not yet known to the authority.

#### Forward Looking Assumptions

Assumptions play a critical role in the development of a local council's MTFS. The assumptions made about future income, expenditure, inflation, and service demand directly affect the accuracy of forecasts and budgets. If assumptions are overly optimistic or fail to account for potential risks, the council could face significant financial shortfalls, while overly conservative assumptions might lead to under-utilisation of resources or unnecessary service cuts.

Some of the key forward-looking assumptions involve the following:

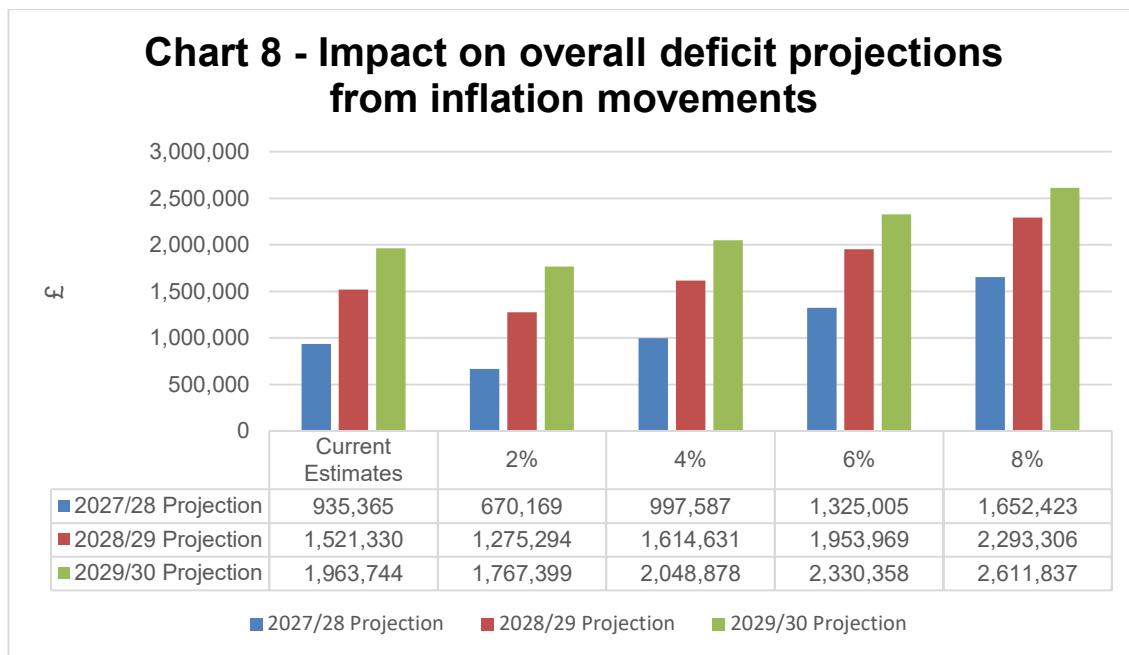
- **Inflation** – Inflation assumptions affect the costs of delivering services and are essential when forecasting salaries, contracts, and procurement costs. If inflation rises higher than forecasted, costs could outpace available funding.
- **Interest rates** – The Council invests when there is surplus cash, the returns on these investments are typically linked to interest rates. When interest rates are low, the Council earns less on their investments, reducing the income that can support service delivery. When interest rates rise, the cost of servicing debt increases, which can reduce the funds available for other services if borrowing is sought.
- **Government Funding** – The introduction of a three-year Local Government Finance Settlement provides greater clarity over baseline funding assumptions across the MTFS period than has been available in recent years. While individual years remain subject to annual confirmation and potential adjustment, the multi-year framework enables more informed planning around funding trajectories, transitional protections, and the timing of funding changes. This improved visibility supports more robust scenario planning and risk assessment within the MTFS, while recognising that uncertainty remains beyond the settlement period and in relation to wider reform, including LGR and devolution.

- **Service Demands** – If demand increases due to demographic changes or social factors, councils will need to allocate more resources, impacting their budgets. Incorrectly predicting demand can lead to underfunding or over-provision of services.
- **New burdens** – the largest new burden is the requirement to implement separate domestic food waste collection services. Funding for new burdens provided within the Local Government Finance Settlement; however, as a result of the wider funding reforms, this funding is not separately identified and is instead rolled into core settlement funding.

At this stage, there remains uncertainty around the most appropriate service delivery model for NNDC. As a result, robust costings cannot yet be confirmed, and assumptions have been built within the MTFS based latest information available at the time of writing.

- **Inflation** – detailed workings and charts are provided below

Inflation rates have been turbulent since 2021. To demonstrate how these variances have the potential to impact the projections Chart 8 below shows the impact of inflation on the overall surplus/deficit position at various increments; 2%, 4%, 6%, 8% alongside the current budget and projection as approved by the Council.



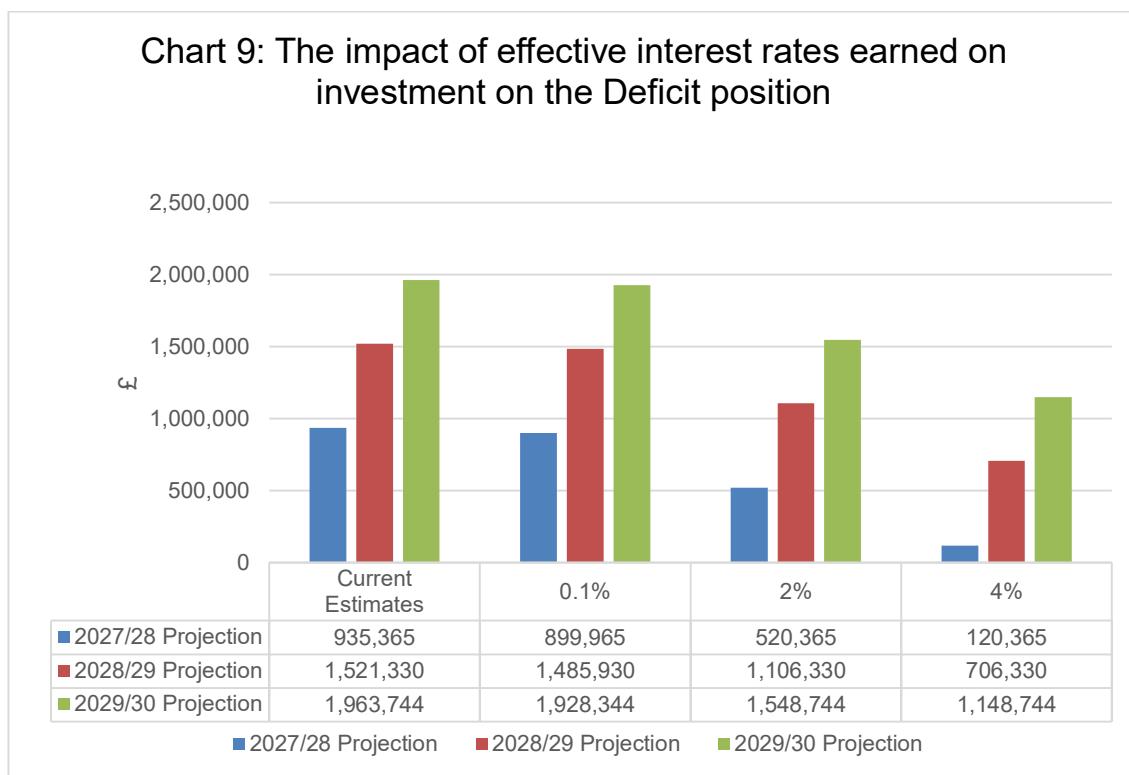
Interest rates have risen significantly since early 2022 as the Bank of England sought to address elevated inflationary pressures. The Bank Rate peaked at 5.25% in August 2023 and was subsequently reduced to 5.0% in August 2024. Since then, interest rates have remained at relatively high levels by historical standards, reflecting the Bank of England's cautious approach to returning inflation sustainably towards its 2% target.

There is also the potential for interest rates to be held at current levels for longer, or to rise again, should inflationary pressures re-emerge or economic conditions deteriorate.

For NNDC, changes in interest rates have a direct impact on the return earned on cash balances and investments, as well as on the cost of any borrowing. Higher interest rates have supported investment income in recent years; however, this benefit may reduce over time if rates fall, while borrowing costs would remain elevated relative to historic norms.

Chart 9 illustrates the sensitivity of the Council's financial position to changes in investment returns, showing the impact on the overall surplus or deficit should the interest rate levels alter by different amounts, alongside an updated forecast based on the latest interest rate projections. These sensitivities are reflected within the MTFs to support prudent financial planning and risk management. Current estimates in the below charts are based around the project movements in base rates as per advice from our financial adviser; and expected returns based on projected economic shifts.

**Chart 9: The impact of effective interest rates earned on investment on the Deficit position**



### Capital

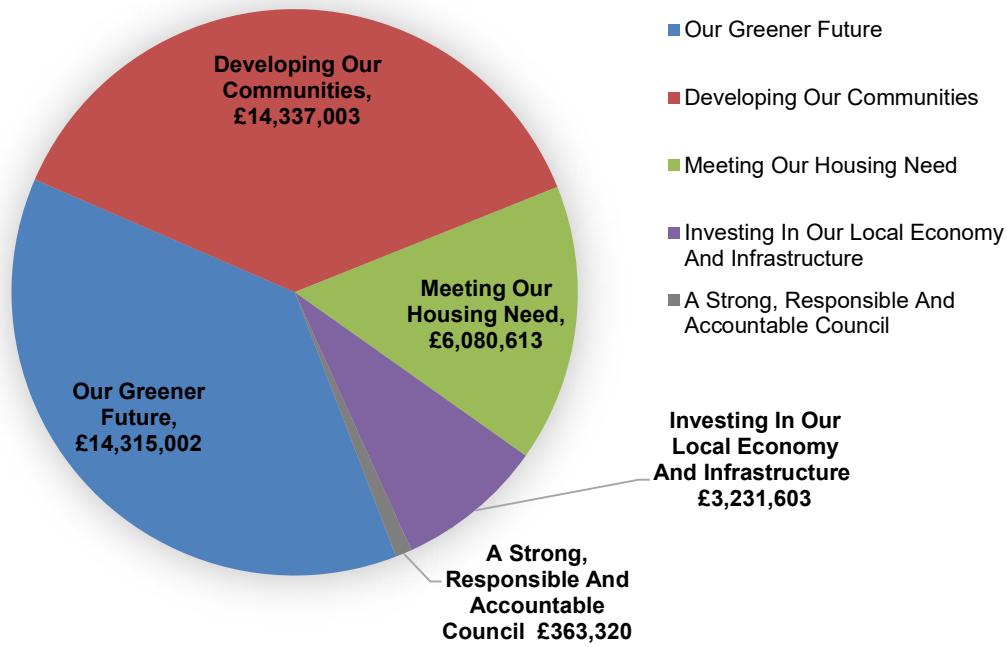
The capital programme shows what the Council intends to spend on purchasing new assets and improving its existing ones over the next three years. As capital expenditure is incurred, a source of finance must be identified. This can be done through capital receipts, grants and other revenue resources or alternatively through borrowing.

Any expenditure that is financed through borrowing increases the Council's 'Capital Financing Requirement' (CFR). Each year a revenue charge called the Minimum Revenue Provision (MRP) is made to reflect the funding of the CFR by the taxpayer, it is required to be set aside to cover the repayment of debt caused by the need to borrow for capital purposes. As the need to borrow increases, the CFR and MRP also increase. If the Council has sufficient cash resources to meet the expenditure, it will not be necessary to borrow externally and cash balances can be used to cover the expenditure. This is referred to as 'internal borrowing' and attracts an MRP charge in the same way that external borrowing does.

New projects, which are included in the programme in the future, will need to be financed by MRP if no capital resources such as capital grants or capital receipts from future asset sales are available. Alternatively existing revenue reserves could be used to finance these projects through a revenue contribution to capital which avoids an MRP charge.

Please see below for a visual representation of the Capital Programme Budget for 25/26.

### Capital Programme Budget 25/26 - Total £38.3m



## 8. Mitigating any **Budget gap**

*The Council's strategy for reducing the budget gap covers several work streams as outlined below.*

North Norfolk District Council faces a substantial budget gap in future years, as outlined in the above section. Developing a detailed precise plan to achieve the required savings over the next 2 years is inherently challenging, as it is affected on both internal and external drivers. Internal factors include the council's operational efficiency and the ability to innovate, while external factors range from economic conditions and government policy changes to unforeseen global or regional events. This section sets out the strategy to address any shortfall, ensuring financial sustainability while maintaining essential services and meeting statutory obligations. The proposed measures encompass a combination of efficiency improvements, revenue generation, cost containment, and strategic realignment.

### Local Government Reorganisation

At present, the ability to progress tangible, longer-term actions to close the budget gap is constrained by the uncertainty arising from Local Government Reorganisation. Until the Government issues a minded-to decision, the future structure of local government in Norfolk remains unclear, with one-, two- or three-unitary models all under consideration. Each option implies a different set of future partner authorities, governance arrangements, and opportunities for service integration or shared delivery. As a result, it is not currently practical to progress detailed joint financial planning or structural efficiency work with potential future partners. Once a minded-to decision is confirmed, the Council will be better positioned to work constructively with the relevant authorities to develop coordinated, evidence-based approaches to financial sustainability and the closing of the medium-term budget gap.

### Property Investment and Asset Commercialisation

Opportunities for investment in property, whether direct or indirect, are being considered to achieve either a direct income stream from the asset or improved returns on investment.

Opportunities for the most efficient utilisation of the Council's assets and maximising returns where appropriate are vital. Indirect property investments via treasury instruments, such as the purchase of pooled property funds, can potentially provide a return in terms of a regular income and growth in the value of the investment. Under the Treasury Management Strategy, the Council has made investments in a number of pooled funds which invest in property. One of these funds, the LAMIT Pooled Property Fund, invests exclusively in various property assets with the aim of achieving a regular income and growth in the value of the investment. In addition to these investments, the Council has agreed to provide capital expenditure loans to registered providers of social housing to facilitate the delivery of housing in the district, along with achieving an income return on its investment. The Council can choose to use its capital resources to finance a programme of asset commercialisation which aims to deliver long-term revenue streams for the Council and work on an ongoing basis is required to identify the most appropriate projects. This strategy of direct property investment can ensure a secondary benefit to the district as it is possible

to generate an economic growth benefit when the investment is located in North Norfolk. This is; however, more resource intensive to manage than externalising these investments.

### Service Reviews

Service reviews often reveal areas where costs can be reduced without severely impacting service quality. For example, a review might uncover inefficient processes, opportunities for automation. Service reviews may find through reviews that alternative models - such as partnerships, outsourcing, or shared services with neighbouring authorities - could deliver the same or even improved services at lower costs.

Service reviews will proceed by conducting detailed reviews of all service areas to evaluate cost-effectiveness, relevance, and alignment with strategic priorities.

- Identification of potential cost savings through consolidation, improved efficiency, or changes in service delivery models.
- Comparison of service performance and costs with similar councils to identify areas for improvement.
- Where necessary, consultations with relevant stakeholders to understand their priorities and ensure that any service changes align with public expectations.
- Gradual introduction of service adjustments to minimise disruption and allow time for adaptation.

### Savings Proposals

The council will continue to engage with budget holders across all services to identify viable cost-saving measures and innovative solutions. Budget holders will be encouraged to propose initiatives aimed at reducing expenditure, improving efficiency, or generating additional revenue within their areas of responsibility. These proposals will undergo a structured evaluation process to assess their feasibility, potential savings, and impact on service delivery. Regular feedback will be provided to budget holders regarding the progress and implementation of accepted ideas, fostering accountability and transparency. This collaborative approach ensures that savings opportunities are identified comprehensively while maintaining a focus on strategic priorities and operational effectiveness. Please note that prior year savings and income targets which are still deemed achievable in the current year are planned to be actioned as soon as feasibly possible.

### Generating additional income

Generating additional income through services like car parks and waste collection can provide a steady revenue stream that helps close the Council's budget gap reducing the impact on services the Council provides. Additionally the annual review of all discretionary fees and charges will ensure they reflect market rates and appropriately recover costs.

### Consideration around economically unviable non-statutory services

One of the approaches to addressing any budget gap is the ongoing review of the Council's non-statutory services and discretionary activities, with a focus on those that are not economically viable in their current form. Non-statutory services - those not legally required by Government - are often valued by communities but can place pressure on the Council's finances where they require ongoing subsidy. As part of its normal financial management arrangements, the Council continually assesses whether service levels remain appropriate, whether delivery models can be adapted, or whether activity should be reduced or ceased where it is no longer sustainable.

This approach is supported by regular cost-benefit analysis to identify services that may be under-utilised, duplicative, or disproportionate in cost relative to the outcomes delivered. These assessments are undertaken on an ongoing basis and inform both annual budget setting and medium-term financial planning. Any changes are considered alongside statutory obligations and wider community impact, ensuring that essential functions continue to be delivered.

In parallel, the Council continually reviews enabling activity, such as repairs and maintenance, which, while not statutory services in their own right, are necessary to support compliance with statutory duties including health and safety, building compliance, and the provision of safe accommodation. This ongoing review focuses on ensuring value for money, prioritising public safety and emergency response, and strengthening planned maintenance to reduce reliance on reactive or emergency interventions.

Together, these continuous review processes support the effective prioritisation of resources towards statutory and essential functions, while maintaining financial resilience and flexibility as the Council works to close the medium-term budget gap.

#### Review of statutory services

Investigating the standard of statutory services provided offers an opportunity to identify where levels of service can be adjusted to ensure value for money in our approach while still meeting the essential needs of the community. By reviewing current service standards, the council can pinpoint areas where delivery might be scaled back without compromising basic requirements.

#### Shared Services, collaboration and selling services

Creating efficiencies through shared services continues to be a priority for central government. Identifying such opportunities must therefore continue at a local level, ensuring that realistic and deliverable benefits can be achieved. This could include joint procurement opportunities, shared service delivery where appropriate and selling services. Collaboration will become easier to achieve once an LGR minded-to decision is announced as NNDC will have more information on which partners we are likely to be working with in the future.

#### Council Tax

In the current funding environment, increasing council tax has become an important consideration for maintaining essential services amidst rising costs and budget constraints. Reduced central government funding, combined with inflationary pressures on service delivery, has intensified the need for councils to generate more local revenue. An increase

in council tax can provide the council with the necessary funds to bridge budget gaps, ensuring that statutory services and vital community support are maintained at an acceptable standard.

Central government funding calculations for local authorities are based on the assumption that councils will apply the maximum permitted increase in council tax for the relevant year. This assumption is embedded within the calculation of Core Spending Power and the wider Local Government Finance Settlement and is used consistently across the sector, regardless of whether individual councils ultimately choose to increase council tax to this level.

As a result, the funding figures presented within the settlement, and reflected within this MTFS, do not represent guaranteed funding unless the assumed level of council tax increase is implemented locally. Where a lower increase is applied, this creates a corresponding shortfall against the funding assumptions built into the national settlement.

The MTFS therefore reflects the Government's assumed council tax increase for planning purposes, while recognising that the final decision on council tax levels remains a matter for Members as part of the annual budget-setting process.

### Conclusion

Closing the budget gap requires a bold and balanced approach, combining cost efficiencies, revenue growth, and strategic realignment. Through disciplined execution of this strategy, the council will achieve financial sustainability while continuing to serve the community effectively.

Appendix 1 – General Fund Summary

Service Area	2025/26 Base Budget	2025/26 Updated Budget	2026/27 Base Budget	2027/28 Projection	2028/29 Projection	2029/30 Projection
	£	£	£	£	£	£
Corporate Leadership/ Executive Support Resources	4,384,567 6,970,323	4,384,567 7,008,241	4,587,873 7,275,279	4,431,515 6,672,402	4,531,556 6,817,058	4,634,599 6,925,915
Service Delivery	10,994,087	11,004,087	12,618,062	13,758,977	14,029,506	14,240,343
<b>Net Cost of Services</b>	<b>22,348,977</b>	<b>22,396,895</b>	<b>24,481,214</b>	<b>24,862,894</b>	<b>25,378,120</b>	<b>25,800,857</b>
Parish Precepts	3,736,377	3,736,377	4,318,242	4,318,242	4,318,242	4,318,242
Capital Charges	(2,962,374)	(2,962,374)	(2,962,374)	(2,962,374)	(2,962,374)	(2,962,374)
Refcus	(761,647)	(761,647)	(761,647)	(761,647)	(761,647)	(761,647)
Interest Receivable	(1,403,400)	(1,403,400)	(1,375,700)	(1,375,700)	(1,375,700)	(1,375,700)
External Interest Paid	302,100	302,100	271,700	271,700	271,700	271,700
Revenue Financing for Capital:	320,000	1,458,051	278,600	-	-	-
Minimum Revenue Provision	527,257	527,257	624,090	651,069	656,144	637,801
IAS 19 Pension Adjustment	276,280	276,280	276,280	276,280	276,280	276,280
<b>Net Operating Expenditure</b>	<b>22,383,570</b>	<b>23,569,539</b>	<b>25,150,405</b>	<b>25,280,464</b>	<b>25,800,765</b>	<b>26,205,159</b>
<b>Contributions to/(from) Earmarked Reserves:</b>	<b>2025/26 Base Budget</b>	<b>2025/26 Updated Budget</b>	<b>2026/27 Base Budget</b>	<b>2027/28 Projection</b>	<b>2028/29 Projection</b>	<b>2029/30 Projection</b>
Capital Projects Reserve	-	(474,807)	-	-	-	-
Asset Management	-	(172,169)	300,000	-	-	-
Benefits	(51,567)	(51,567)	-	-	-	-
Building Control	(19,874)	(19,874)	-	-	-	-
Business Rates Reserve	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	-
Delivery Plan	(80,000)	(609,432)	(50,000)	-	-	-
Elections	60,000	60,000	-	-	-	-
Extended Responsibility Grant	1,616,000	1,283,233	-	-	-	-
Grants	(85,159)	(95,159)	(83,854)	(19,720)	(20,020)	-
Housing	(56,299)	(284,460)	(219,959)	(59,513)	-	-
Legal	(4,579)	(4,579)	-	-	-	-

Local Government Reorganisation	-	-	750,000	-	-	-
Major Repairs Reserve	-	(50,000)	-	-	-	-
Net Zero Initiatives	(300,000)	(21,400)	(278,600)	-	-	-
New Homes Bonus Reserve	(83,763)	(83,763)	-	-	-	-
Planning Revenue	46,763	46,763	12,000	50,000	50,000	50,000
Second Homes Premium	515,337	515,337	285,000	400,000	400,000	400,000
Contribution to/(from) the General Reserve	(14,706)	(14,706)	251,276	-	-	-
<b>Amount to be met from Government Grant and Local Taxpayers</b>	<b>23,907,723</b>	<b>23,574,956</b>	<b>25,938,268</b>	<b>25,633,231</b>	<b>26,212,745</b>	<b>26,655,159</b>
<b>Funding</b>	<b>2025/26 Base Budget</b>	<b>2025/26 Updated Budget</b>	<b>2026/27 Base Budget</b>	<b>2027/28 Projection</b>	<b>2028/29 Projection</b>	<b>2029/30 Projection</b>
Collection Fund – Parishes	(3,736,377)	(3,736,377)	(4,318,242)	(4,318,242)	(4,318,242)	(4,318,242)
Collection Fund – District	(7,812,582)	(7,812,582)	(8,285,376)	(8,352,530)	(8,553,805)	(8,553,805)
Retained Business Rates	(8,660,926)	(8,660,926)	(5,424,962)	(5,906,952)	(6,200,020)	(6,200,020)
New Homes bonus	(596,090)	(596,090)	-	-	-	-
3.2% Funding Guarantee	(805,165)	(805,165)	-	-	-	-
Revenue Support Grant	(335,416)	(335,416)	(6,322,463)	(4,726,529)	(3,073,972)	(3,073,972)
NI Compensation	(150,583)	(150,583)	-	-	-	-
Recovery Grant	(194,584)	(194,584)	(194,584)	(194,584)	(194,584)	(194,584)
Extended Responsibility Grant	(1,616,000)	(1,283,233)	(1,312,840)	-	-	-
Damping Funding	-	-	(79,801)	(1,199,029)	(2,350,792)	(2,350,792)
<b>Income from Government Grant and Taxpayers</b>	<b>(23,907,723)</b>	<b>(23,574,956)</b>	<b>(25,938,268)</b>	<b>(24,697,866)</b>	<b>(24,691,415)</b>	<b>(24,691,415)</b>
<b>(Surplus)/Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>935,365</b>	<b>1,521,330</b>	<b>1,963,744</b>

Appendix 2 – Projected Reserve Movements

Reserve	Balance 01/04/25	Updated Movement 2025/26	Forecast Balance 01/04/26	Budgeted Movement 2026/27	Balance 01/04/27	Budgeted Movement 2027/28	Balance 01/04/28	Budgeted Movement 2028/29	Balance 01/04/29
	£	£	£	£	£	£	£	£	£
<b>General Fund - General Reserve</b>	<b>2,825,161</b>	(139,706)	<b>2,685,455</b>	251,276	<b>2,936,731</b>	-	<b>2,936,731</b>	-	<b>2,936,731</b>
<b><u>Earmarked Reserves:</u></b>									
Capital Projects	474,807	(474,807)	-	-	-	-	-	-	-
Asset Management	427,948	(172,169)	<b>255,779</b>	300,000	<b>555,779</b>	-	<b>555,779</b>	-	<b>555,779</b>
Benefits	727,822	(51,567)	<b>676,255</b>	-	<b>676,255</b>	-	<b>676,255</b>	-	<b>676,255</b>
Building Control	105,085	(19,874)	<b>85,211</b>	-	<b>85,211</b>	-	<b>85,211</b>	-	<b>85,211</b>
Business Rates	1,683,890	(18,000)	<b>1,665,890</b>	(18,000)	<b>1,647,890</b>	(18,000)	<b>1,629,890</b>	(18,000)	<b>1,611,890</b>
Coast Protection	219,393	-	<b>219,393</b>	-	<b>219,393</b>	-	<b>219,393</b>	-	<b>219,393</b>
Communities	168,941	-	<b>168,941</b>	(160,000)	<b>8,941</b>	-	<b>8,941</b>	-	<b>8,941</b>
Delivery Plan	1,117,423	(609,432)	<b>507,991</b>	(50,000)	<b>457,991</b>	-	<b>457,991</b>	-	<b>457,991</b>
Economic Development and Regeneration	178,079	(34,000)	<b>144,079</b>	-	<b>144,079</b>	-	<b>144,079</b>	-	<b>144,079</b>
Election Reserve	123,000	60,000	<b>183,000</b>	-	<b>183,000</b>	-	<b>183,000</b>	-	<b>183,000</b>
Enforcement Works	39,884	-	<b>39,884</b>	-	<b>39,884</b>	-	<b>39,884</b>	-	<b>39,884</b>
Environmental Health	668,414	-	<b>668,414</b>	-	<b>668,414</b>	-	<b>668,414</b>	-	<b>668,414</b>
Environment Reserve	150,000	-	<b>150,000</b>	-	<b>150,000</b>	-	<b>150,000</b>	-	<b>150,000</b>
Extended Responsibility Producer Grants	-	1,283,233	<b>1,283,233</b>	-	<b>1,283,233</b>	-	<b>1,283,233</b>	-	<b>1,283,233</b>
Housing	2,719,520	(237,660)	<b>2,481,860</b>	(83,854)	<b>2,398,006</b>	(19,720)	<b>2,378,286</b>	(20,020)	<b>2,358,266</b>
Innovation Fund	1,551,341	(284,460)	<b>1,266,881</b>	(219,959)	<b>1,046,922</b>	(59,513)	<b>987,409</b>	-	<b>987,409</b>
Land Charges	593,019	-	<b>593,019</b>	-	<b>593,019</b>	-	<b>593,019</b>	-	<b>593,019</b>
Legal	250,052	-	<b>250,052</b>	-	<b>250,052</b>	-	<b>250,052</b>	-	<b>250,052</b>
Local Government Reorganisation	52,914	(4,579)	<b>48,335</b>	-	<b>48,335</b>	-	<b>48,335</b>	-	<b>48,335</b>
	-	-	-	750,000	<b>750,000</b>	-	<b>750,000</b>	-	<b>750,000</b>

Major Repairs Reserve	<b>456,327</b>	(50,000)	<b>406,327</b>	-	<b>406,327</b>	-	<b>406,327</b>	-	<b>406,327</b>
Net Zero Initiatives	<b>384,037</b>	(21,400)	<b>362,637</b>	(278,600)	<b>84,037</b>	-	<b>84,037</b>	-	<b>84,037</b>
New Homes Bonus (NHB)	<b>118,315</b>	(45,763)	<b>72,552</b>	-	<b>72,552</b>	-	<b>72,552</b>	-	<b>72,552</b>
Organisational Development	<b>98,881</b>	-	<b>98,881</b>	-	<b>98,881</b>	-	<b>98,881</b>	-	<b>98,881</b>
Pathfinder	<b>89,566</b>	-	<b>89,566</b>	-	<b>89,566</b>	-	<b>89,566</b>	-	<b>89,566</b>
Planning	<b>278,433</b>	46,763	<b>325,196</b>	12,000	<b>337,196</b>	50,000	<b>387,196</b>	50,000	<b>437,196</b>
Restructuring & Invest to Save Proposals	<b>699,748</b>	(159,205)	<b>540,543</b>	-	<b>540,543</b>	-	<b>540,543</b>	-	<b>540,543</b>
Second Home Premium	-	515,337	<b>515,337</b>	285,000	<b>800,337</b>	400,000	<b>1,200,337</b>	400,000	<b>1,600,337</b>
Treasury	<b>300,000</b>	-	<b>300,000</b>	-	<b>300,000</b>	-	<b>300,000</b>	-	<b>300,000</b>
<b>Total Reserves</b>	<b>16,502,000</b>	<b>(417,289)</b>	<b>16,084,711</b>	<b>787,863</b>	<b>17,085,142</b>	<b>352,767</b>	<b>17,225,342</b>	<b>411,980</b>	<b>17,637,322</b>

## Appendix 3 – Capital Programme 2025/26 and beyond

Approved Capital Programme	Budget	Budget	Budget	Budget	Budget	Budget
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	£	£	£	£	£	£
Our Greener Future	14,315,002	7,040,612	300,000	-	-	-
Developing Our Communities	14,337,003	-	-	-	-	-
Meeting Our Housing Needs	6,080,613	2,300,000	2,000,000	2,000,000	2,000,000	2,000,000
Investing In Our Local Economy & Infrastructure	3,231,603	60,000	-	-	-	-
A Strong, Responsible & Accountable Council	363,320	60,000	-	-	-	-
<b>Total Approved Capital Programme</b>	<b>38,327,541</b>	<b>9,460,612</b>	<b>2,300,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
Financing	Budget	Budget	Budget	Budget	Budget	Budget
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	£	£	£	£	£	£
Grants	24,523,160	8,147,712	2,000,000	2,000,000	2,000,000	2,000,000
Other Contributions	3,780,000	300,000	-	-	-	-
Reserves	1,438,049	278,600	-	-	-	-
Revenue Contribution to Capital (RCCO)	20,000	-	-	-	-	-
Capital receipts	2,952,942	610,000	300,000	-	-	-
Borrowing	5,613,390	124,300	-	-	-	-
<b>Total Financing</b>	<b>38,327,541</b>	<b>9,460,612</b>	<b>2,300,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

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# Agenda Item 13

Budget & Council Tax 2026-27	
Executive Summary	<p>This report presents for approval the budget for 2026/27 and to make statutory calculations in accordance with the Local Government Finance Act 1992 to set the Council Tax for 2026/27. The report also includes the Chief Finance Officer's report on the robustness of the estimates and adequacy of reserves.</p> <p>It is worth noting that this budget has been prepared based on the draft Local Government Finance Settlement. Due to report publishing timing constraints, it was not possible to update all underlying financial reports in time for the Full Council on 18 February 2026. However, extensive analysis has been undertaken comparing the draft Local Government Finance Settlement funding to the final Local Government Finance Settlement with the only difference being an additional £1,225 being received through the settlement for the 2026/2027 budget compared to the draft position.</p>
Options considered.	<p>It is a statutory requirement to set the budget each year, whilst there are options around the content of the budget presented for approval, the budget now recommended reflects the recommendations made by Cabinet at its meeting on 2 February 2026.</p>
Consultation(s)	<p>The Overview and Scrutiny Committee have reviewed items within the draft budget papers on 28 January 2026 and will have the opportunity to review this report at its meeting on 11 February 2026.</p> <p>Public and business consultations have also taken place on the Council's website and on all the Council's other social media platforms.</p>
Recommendations	<p>That having considered the Chief Finance Officer's report on the robustness of the estimates and the adequacy of the proposed financial reserves, the following be approved:</p> <ol style="list-style-type: none"> <li>1. The 2026/27 revenue budget as outlined at Appendix A;</li> <li>2. The service budgets detailed in Appendix B;</li> <li>3. The statement of the movement in reserves as detailed at Appendix C, including:             <ol style="list-style-type: none"> <li>3.1. To approve the use of the Communities reserve to fund a revenue budget of £4,000 per Member to allow the award of small local grants.</li> <li>3.2. To approve the creation of an £0.75m Ear Marked Reserve to mitigate the Revenue costs of Local Government Reorganisation.</li> </ol> </li> <li>4. The updated Capital Programme and financing for</li> </ol>

	<p>2026/27 to 2028/29 as shown in Appendix D;</p> <ol style="list-style-type: none"> <li>5. The new capital bids recommended for approval as detailed at Appendix E;</li> <li>6. That Members note the current financial projections for the period 2026/27 to 2029/30 that form the Medium Term Financial Strategy as presented as a Cabinet recommendation from its meeting on 2 February 2026;</li> <li>7. That the minimum Level of the General Fund Reserve of £2.1m for 2026/27 to 2027/28;</li> <li>8. The Local Council Tax Support Scheme (LCTS) for 2026/27 as set out in paragraphs 3.18 to 3.19;</li> <li>9. That Members undertake the Council Tax and statutory calculations set out at Appendix F, and set the Council Tax for 2026/27;</li> <li>10. The demand on the Collection Fund for 2026/27 is as follows: <ul style="list-style-type: none"> <li>• £8,285,376 for District purposes which reflects the recommended Council Tax increase of 2.96% (£5.13) for the district element for a Band D equivalent property</li> <li>• £4,318,242 for Parish/Town Precepts,</li> </ul> </li> </ol>
<b>Reasons for recommendations</b>	It is a statutory requirement to set the budget each year. To enable the Council to set a balanced budget.
<b>Background papers</b>	Budget reports and briefings, precepts (NCC, Police and Parishes)  Draft Revenue Budget Report for 2026/27 presented to Cabinet on 2 February 2026

<b>Wards affected</b>	All
<b>Cabinet member(s)</b>	Cllr Lucy Shires
<b>Contact Officer</b>	Don McCallum Director of Resources and s151 Officer <a href="mailto:Don.McCallum@north-norfolk.gov.uk">Don.McCallum@north-norfolk.gov.uk</a>

<b>Links to key documents:</b>	
Corporate Plan	Strong, Responsible & Accountable Council.
Medium Term Financial Strategy (MTFS)	The setting of a balanced budget for 2026/27 provides the base position for reviewing the following years of the Medium Term Finance Plan.
Council Policies & Strategies	Budget Setting & Medium Term Finance Strategy.

<b>Corporate Governance:</b>	
Is this a key decision	Yes
Has the public interest test been applied	Yes
Details of any previous decision(s) on this matter	

## **1. Purpose of the report**

1.1 Detailed budgets have been prepared by officers. These have been consolidated to give a Summary General Fund Budget for 2026/27. The budget has been considered by Cabinet and is presented to full Council for approval.

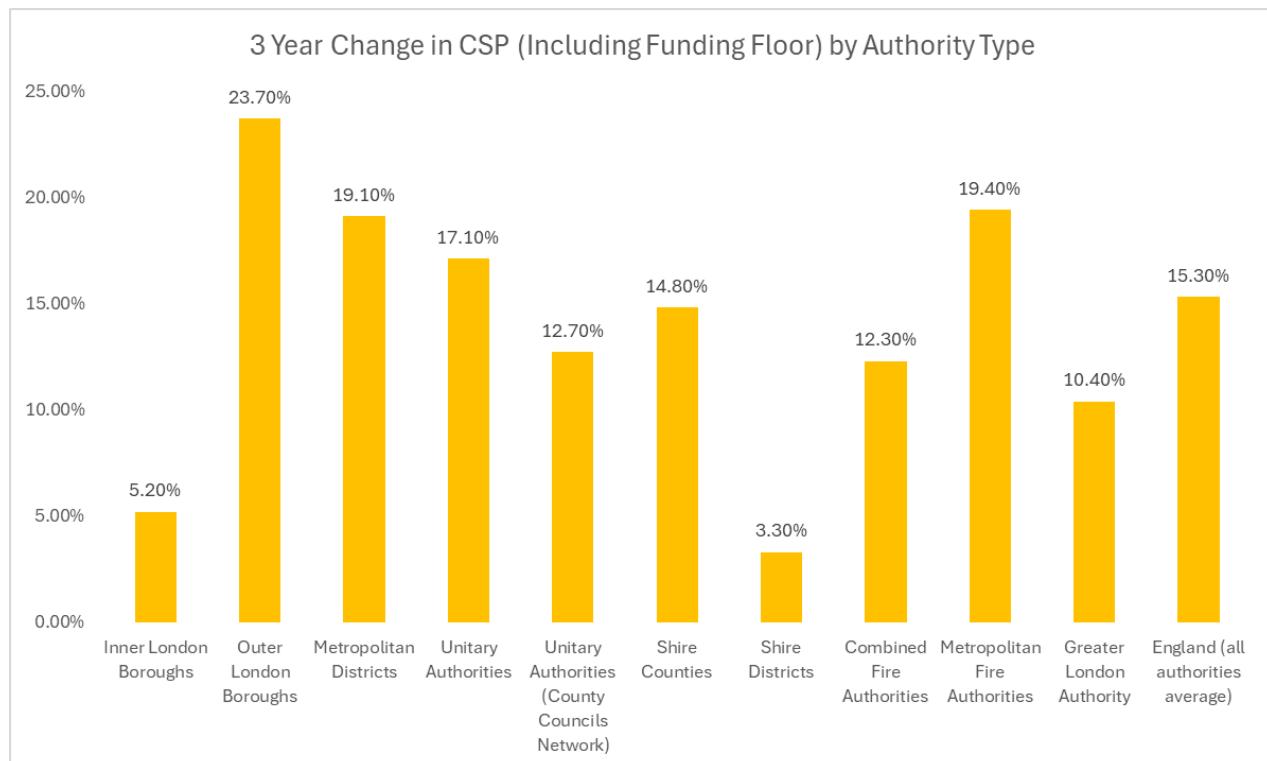
## **2. Introduction & Background**

2.1 Local authorities across the UK continue to experience significant financial pressure arising from external factors largely outside of local control. These pressures are most acutely reflected in demand-led services, including temporary accommodation, where cost and demand remain areas of focus. In addition, the introduction of new burdens, including the requirement to implement separate domestic food waste collection services, is placing further pressure on already constrained revenue budgets. Over recent years, a number of authorities have issued Section 114 notices, and others have sought Exceptional Financial Support from Government to manage acute financial challenges. This context continues to underline the fragility of the local government funding environment as councils set budgets for 2026/27 and beyond. Funding for the Council is reduced in real terms, highlighted in the charts at 2.7 and the Funding section of this report (3.15 to 3.23) and includes a Government funding floor of 95% of Core Spending Power. Additionally, new burdens have been placed on the Council with insufficient funding including Local Government Reorganisation and a domestic food waste collection service. The Rural Services Network forecasts that by 2028/29 Government Funded Spending Power will see a 52% gap per head between the most urban and the most rural councils. For this Council Government funding per head of population is projected to decrease by 23% from 2024/25 (£105.38 per head) to 2028/29 (£80.99 per head). In comparison English authorities overall will increase by 24%. Previous and current prudent budgeting and reserves management allow the Council to consider this balanced budget for 2026/27.

2.2 The Provisional Local Government Finance Settlement for 2026/27 confirms the most significant reform of local government funding in over a decade. The settlement introduces the first stage of the Fair Funding Review, a full reset of the Business Rates Retention System, and the consolidation of a number of existing grants into core funding. Collectively, these changes result in substantial redistribution of resources across the sector.

2.3 At a national level, Core Spending Power (CSP) increases over the three-year period are unevenly distributed. Outer London borough authorities and metropolitan councils see the largest gains, while shire counties experience below-average growth and shire district councils receive the lowest increases of any authority class. The settlement is heavily reliant on assumed council tax increases and transitional protections, with funding floors and damping mechanisms playing a central role in preventing immediate cash reductions for a large number of authorities.

2.4 While the settlement provides a degree of certainty through its three-year structure, it does not address underlying funding adequacy and creates ongoing risks beyond 2028/29, particularly due to the scale of transitional protections and the potential for a funding “cliff edge” when these unwind.



2.5 District councils are the clear losers from the current funding reforms. Analysis of the settlement shows that shire districts experience the lowest increase in Core Spending Power nationally, at approximately 3.3% over three years, even after the application of funding floors. This compares unfavourably with national average growth of over 15% and significantly higher increases for metropolitan and Outer London borough authorities.

The principal drivers of this outcome are:

- The business rates baseline reset, which removes historic growth previously retained by districts.
- Redistribution within the Fair Funding Review towards authorities with social care responsibilities.
- Changes to Relative Needs Formulae, including reduced recognition of non-resident demand and the removal of bespoke rural and coastal adjustments.

2.6 A significant proportion of district councils, including North Norfolk District Council are reliant on 95% funding floor protection to avoid real-terms and, in some cases, cash-terms reductions. Funding floors in this context act as a stabilisation mechanism rather than a source of growth and reinforce the structural weakness of district council funding within the reformed system.

2.7 The chart below shows the 3 year change in CSP by authority type.

### 3. Current Proposed Budget for 2026/27

3.1 The 2026/27 budget presented below is a balanced budget – see line 27. The MTFS is contained in Appendix A along with further detail of Service Budgets contained in Appendix B

Table 1: General Fund Summary Budget

<b>General Fund Summary 2026/27 Base Budget</b>				
Line No.	Column A	Column B	Column C	Column D
		2025/26 Base Budget	2025/26 Updated Budget	2026/27 Base Budget
<b>Service Area</b>				
1	Corporate Leadership/ Executive Support	4,384,567	4,384,567	4,587,873
2	Resources	6,970,323	7,008,241	7,275,279
3	Service Delivery	10,994,087	11,004,087	12,618,062
4	<b>Net Cost of Services</b>	<b>22,348,977</b>	<b>22,396,895</b>	<b>24,481,214</b>
5	Parish Precepts	3,736,377	3,736,377	4,318,242
6	Capital Charges	(2,962,374)	(2,962,374)	(2,962,374)
7	REFCUS	(761,647)	(761,647)	(761,647)
8	Interest Receivable	(1,403,400)	(1,403,400)	(1,375,700)
9	External Interest Paid	302,100	302,100	271,700
10	Revenue Financing for Capital:	320,000	1,458,051	278,600
11	Minimum Revenue Provision	527,257	527,257	624,090
12	IAS 19 Pension Adjustment	276,280	276,280	276,280
13	<b>Net Operating Expenditure</b>	<b>22,383,570</b>	<b>23,569,539</b>	<b>25,150,405</b>
14	Parish Precepts	(3,736,377)	(3,736,377)	(4,318,242)
15	Council Tax	(7,812,582)	(7,812,582)	(8,285,376)
16	Retained Business Rates	(8,660,926)	(8,660,926)	(5,424,962)
17	New Homes bonus	(596,090)	(596,090)	-
18	3.2% Funding Guarantee/Floor Funding	(805,165)	(805,165)	-
19	Revenue Support Grant	(335,416)	(335,416)	(6,322,463)
20	NI Compensation	(150,583)	(150,583)	-
21	Recovery Grant	(194,584)	(194,584)	(194,584)
22	Extended Responsibility Grant	(1,616,000)	(1,283,233)	(1,312,840)
23	Damping Funding	-	-	(79,801)
24	<b>Total Income from Government Grant and Taxpayers</b>	<b>(23,907,723)</b>	<b>(23,574,956)</b>	<b>(25,938,268)</b>
25	<b>(Surplus)/Deficit</b>	<b>(1,524,153)</b>	<b>5,417</b>	<b>(787,863)</b>
26	<b>Contribution To/(From) Earmarked Reserves</b>	<b>1,524,153</b>	<b>5,417</b>	<b>787,863</b>
27	<b>Net Position</b>	-	-	-

3.2 The table above shows

- The Original Base Budget in Column B was approved by full Council on 19 February 2025. It shows a balanced budget position for 2025/26.
- In Column C is the updated balanced budget position for 2025/26, which includes approved adjustments and virements to the 2025/26 base position.
  - The only significant movement between the base and updated position for 2025/26 is the inclusion of an updated capital financing position. This can be seen in column C, line 10. The corresponding financing is part of line 26 Contribution To/(From) earmarked Reserves.
- In Column D the proposed budget for 2026/27 is balanced (line 27).
- Line 4 shows the net cost of running the Council's services i.e. £24.481m. It is the total of Lines 1 to 3. This figure comprises the service expenditure, less income from grants and contributions and fees and charges income generated by the services.
- Line 13 is the total cost of operating as a Council i.e. £25.150m and includes items that are not attributable to any particular service e.g. investment income, borrowing costs and pension adjustments.
- Line 19 Revenue Support Grant increases £6.322m year on year as the Government consolidates some funding sources into a single aggregated payment. The constituent proportions are not specified but now includes new burdens funding for domestic food waste, part of the homelessness support, loss of business rates following the reset, and loss of both New Homes Bonus and NI compensation see Table 12 Government funding for some further detail.
- Line 24 is the amount of funding from Government Grant and Local Taxpayers i.e. £25.938m.
  - Line 14 is the income that NNDC will collect from taxpayers for the town and parish councils' precepts which is matched at line 5 as NNDC pay this straight over to the town and parish councils. This figure is currently provisional as at the time of producing this report there were a number of precept requests that had not yet been returned. The deadline for this is the end of January 2026.
  - Line 15 is NNDC's Council Tax income to be collected from Council Taxpayers. This includes an assumed increase of 2.96% (£5.13) per Band D property.
  - Line 16 is NNDC's Business Rate income to be collected from Businesses within the District. This figure has reduced significantly due to resetting from 1 April 2026.
  - Line 17 to 23 are the grants that NNDC will receive from Central Government.
- Line 25, Column D is the surplus that needs to be transferred to NNDC reserves i.e. £0.788m. It should be noted that this surplus has been achieved due to the receipt of the extended responsibility grant which has been allocated to earmarked reserves as part of the figure in line 26.

- Line 26, Column D shows the net surplus being allocated to earmarked reserves, i.e. £0.788m. This also includes earmarked reserves used to fund one off expenditure within the service. It should be noted that a summary of the reserves being utilised is contained in paragraphs 3.11 – 3.13.

### Cost of Service Variances 2025/26 to 2026/27

3.3 The Net Cost of Services changes in base budget from 2025/26 to 2026/27 are summarised in Table 3 below and significant variances are explained in paragraphs 3.5 to 3.10.

Table 3: Variance Base Budget 2025/26 to 2026/27

	2025/26 Base Budget	2026/27 Base Budget		
		£000	£000	Variance £000
Employees	17,162	16,480	(682)	(3.97%)
Premises	4,116	4,627	511	12.41%
Transport	283	258	(25)	(8.83%)
Supplies and Services	13,331	14,890	1,559	11.69%
Transfer Payments	20,188	15,894	(4,294)	(21.27%)
Capital Charges	3,724	3,724	0	0
Income (External)	(36,455)	(31,392)	5,063	(13.89%)
<b>Total Net Cost of Service</b>	<b>22,349</b>	<b>24,481</b>	<b>2,132</b>	

#### Employees

3.4 The significant variances in employee costs are summarised in Table 4 below.

Table 4: Employee Cost Variances

£000	Main Explanation
507	Employee inflation – based on an increase of 3% on Salary, National Insurance and Pension costs.
77	Additional legal post (2026/27 only)
119	Staffing growth including previously forecast restructuring savings not made.
(86)	Savings identified including £35k within the CLT team as a result of restructuring in 2025/26.
(1,275)	Removal of non-recurring items. This relates to posts which have been funded by grant income or earmarked reserves.
281	Fixed term posts funded from earmarked reserves.
(348)	Reduction in pension deficit funding requirement based on the Pension Fund Triennial valuation 2025 where the fixed amount payable has reduced from £1,191k to £843k.
43	Other minor movements
<b>(682)</b>	<b>Total Movement</b>

#### Premises Costs

3.5 Significant variances are highlighted in the following table

Table 5: Premises Costs Variances

£000	Main Explanation
89	Inflation, main item £61k in relation to Drainage Board Levies
225	One-off growth for work to the Councils assets, not allocated to the capital programme.
100	Leisure services growth.
125	Increase to sea defense budget to allow for reactive coastal works.
(28)	Other minor movements
<b>511</b>	<b>Total Movement</b>

#### Transport Costs

3.6 Significant variances are highlighted in the following table:

Table 6: Transport Costs Variances

£000	Main Explanation
(6)	Lease payments moved to capital under new IAS 16 lease financial regulations.
(11)	Savings on employee transport costs including mileage, lump sum payments and public transport.
(7)	Non-recurring expenditure, removal of lump sum payments for temporary funded staff.
2	Transport-related expenditure funded from earmarked reserves
(3)	Other Minor movements
<b>(25)</b>	<b>Total Movement</b>

#### Supplies and Services

3.7 There are a number of variances across this wide-ranging category of expenditure the most significant being those highlighted in the following table:

Table 7: Supplies and Services Variances

£000	Main Explanation
206	Transfers - £120k increase in Bed and Breakfast costs offset by recoverable charges. £25k Benefits administration software costs offset by grant income. £61k Disabled Facility Grant supplies and services offset by top slice of DFG grant.
273	Inflation – £33k Car park management contract, £20k Bank Charges, £34k ICT License fees and software costs, £43k Cleansing Contract, £28k News Contract, £112k Waste contract, £3k Insurance contract.
25	Growth One off – Pier 125 Year celebrations
1,457	Permanent growth - £1,391k, Environmental services growth some of which has been offset by income. £64k Increased contributions
(105)	Savings – (£105k) External Audit fees
248	Funding from reserves - £38k Local Plan, £50k Environmental Sustainability projects. £160k grants and contributions.
(487)	Non-recurring – (£330k) UK Prosperity Fund grant payments (offset by loss of grant income). Reserve funding (£87k) Local Plan and Environmental sustainability projects.
(58)	Other minor movements
<b>1,559</b>	<b>Total Movement</b>

## Transfer Payments

3.8 The decrease in expenditure of (£4,294k) is predominantly due to the decrease in Housing Benefit payments of £4,347k which is in line with the mid-year subsidy estimate for 2025/26. This reduction is primarily related to the ongoing implementation of Universal Credit. This saving in expenditure will be offset by a compensating reduction in subsidy income. (see section 3.9 below). The balance is made up of £53k Inflation on internal service charge transfers.

## Income

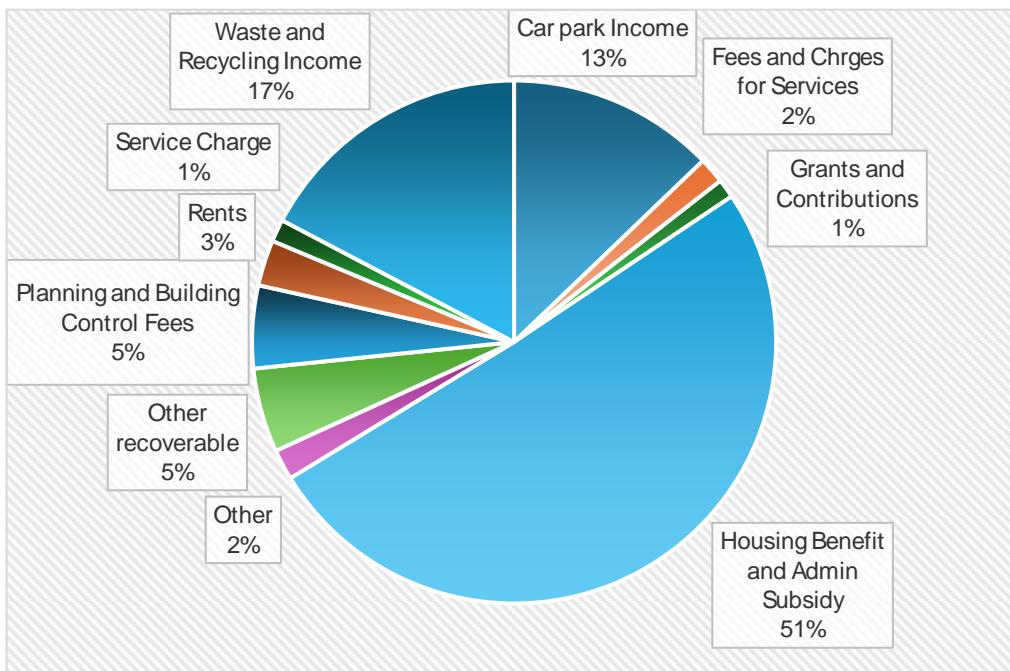
3.9 The significant variances in income between Base 2025/26 and 2026/27 are summarised in Table 8 below:

Table 8: Income Variances

£000	Main Explanation
4,227	Transfers – £4,347k Housing Benefit Subsidy offset by reduced expenditure (Transfer payments), this is based on the mid-year subsidy return 2025/26. (£120k) Recoverable homelessness charges, offset by additional expenditure.
(129)	Inflation – Composting (£12k), Chalet rental income (£33k), Internal Service Charges (£12k), Industrial Units (£6k), Leisure facilities (£21k), Street Cleaning (£11k), Car park income (£34k).
94	Growth – Loss of rental income Cromer office £18k. Reduced income from H & S training courses £20k, Reduced Land Charge Income following transfer of functions to the land registry £33K. New Income for Louden Rd, Cromer site (£27k). One off land charge grant removed. £50k
(369)	Other income growth – Waste and recycling income (£219k), Car park fee income (£150k)
58	Capital Salaries - reduction in staff time charged to capital projects. £58k
1,477	Non-recurring – Grant income including Homeless Prevention grant and UK Prosperity Fund, both of which have been offset by a reduction in expenditure.
(295)	Other minor movements
<b>5,063</b>	<b>Total Movement</b>

3.10 The pie chart below shows the make-up of the 2026/27 budgeted income.

Table 9: 2026/27 Budgeted Income



### Reserves

3.11 The Council holds a General Fund Reserve which it keeps for unexpected expenditure or for emergencies. The Council's s151 Officer assesses what the minimum level for this reserve should be each year to ensure that the Council has sufficient funds to meet any unexpected expenditure. As part of the 2026/27 £304k has been allocated to the General Reserve. After this transfer the General Reserve balance is £2.9m.

3.12 The Council also holds Earmarked Reserves, which have been set up to fund specific expenditure. These reserves are being used to fund some of the costs of services. There are also instances of contributions being made to the reserves and this is where it is known that costs will be incurred in the future and so the contributions are set aside. The main use of reserves factored into the 2026/27 budget are as follows:

- £300k Allocated to the Asset Management reserve
- £750k Establishment of a Local Government Organisation (LGR) reserve
- (£279k) Net Zero Reserve, capital financing in relation to the Fakenham Sports Centre decarbonization project.
- £285k, Second Homes Premium, to assist with possible budget shortfalls in relation to Homelessness costs and irrecoverable housing subsidy.
- (£160k), Communities Reserve used to fund grants and contributions.

3.13 Government has indicated the cost of Local Government Reorganisation (LGR) is to be borne by the affected Councils including NNDC. The precise costs are yet to be determined and will be driven in part by the " minded to" decision for Norfolk expected in March 2026. By creating the LGR Reserve

the Council will be able to fund external consultants and service redesign costs as well as additional temporary resource to back-fill officers seconded to joint LGR workstreams. This will ensure that the North Norfolk voice is heard whilst maintaining our high quality services for residents, businesses and visitors.

3.14 The Communities Reserve is proposed to fund the award of small revenue grants by Members to appropriate organisations or individuals within their own or neighbouring wards. A working group officers and members will make recommendations on purpose and governance controlling the granting of awards. It is anticipated that the purpose of the reserve and the grants so funded will remain unchanged that is to make a difference to the economic and social wellbeing of the area.

3.15 The Extended Responsibility Grant Reserve is derived on a levy applied to the suppliers of packaging. The grant is restricted to offsetting the costs of collection and disposal of recyclable materials and is released as costs are incurred. As the packaging industry adapts to the imposition of the levy it is not unreasonable to expect a reduction in packaging materials and consequential reduction in grant in future years.

3.16 A full breakdown of the use of Reserves can be found at Appendix D.

Table 10: Use of Reserves

	Updated Budgeted Movement 2025/26	Budgeted Movement 2026/27
	£	£
General Fund	(14,706)	251,276
Capital Projects	(474,807)	0
Asset Management	(172,169)	300,000
Benefits	(51,567)	0
Building Control	(19,874)	0
Business Rates	(18,000)	(18,000)
Communities	0	(160,000)
Delivery Plan	(609,432)	(50,000)
Election Reserve	60,000	0
Extended Responsibility Grant	1,283,233	0
Grants	(95,159)	(83,854)
Housing	(284,460)	(219,959)
Legal	(4,579)	0
Local Government Reorganisation	0	750,000
Major Repairs Reserve	(50,000)	0
Net Zero Initiatives	(21,400)	(278,600)
New Homes Bonus (NHB)	(83,763)	0
Planning	46,763	12,000
Second Homes Premium	515,337	285,000
<b>Total</b> (as shown at line 26 in GF Summary Para 3.1)	<b>5,417</b>	<b>787,863</b>

## Council Tax Referendum

3.17 The Council's Medium Term Financial Strategy in part relies on increasing Council Tax income. This is a relatively stable source of income with collection being cost effective. The LGFS assumes that District Councils' apply the maximum increase before a referendum is required, of 3.00% or £5 in Council Tax. The recommendation is to increase Council Tax in 2026/27 by 2.96%, £5.13 for a Band D property. The table below shows what the total Council Tax income will be for 2026/27 and that the additional income generated by the 2.96% increase for a Band D will be £238k for the year.

Table 11: Council Tax

		Council tax 26/27
1	Council Tax Base for 26/27	46,377.70
2	Band D Council Tax before increase	£173.52
3	Maximum increase allowed (2.96% increase due to rounding)	£5.13
4	Band D Council Tax after increase (Add Lines 2 and 3)	£178.65
5	<b>Income assuming CT increase (line 1 multiplied by Line 4)</b>	<b>£8,285,376</b>

Additional Council Tax generated by the annual increase - Council Tax base (**Line1**) multiplied by Maximum increase allowed (**Line 3**) £237,918

## Council Tax Support Scheme

3.18 Council Tax Support (CTS) is financial support that the Council can give to people on low incomes. It is administered as a reduction to a resident's Council Tax bill. Since 2013, each district council has been responsible for its own CTS scheme for working-age people, and the scheme must be reviewed and agreed each year as part of the taxbase and budget-setting process.

3.19 For the forthcoming financial year, no changes are proposed to the local design of the working-age CTS scheme as agreed as part of the budget setting for 2025/2026. The only amendments required are those arising from updates to the prescribed requirements set by MHCLG, over which the Council has no discretion. It is therefore proposed that the existing CTS scheme be maintained for the next financial year, subject to the statutory updates, and that it continues to provide support to low-income households while remaining affordable and cost-effective for the Council.

## Retained Business Rates

3.20 The forecast income level for the Retained Business Rates comes from the completion of the NNDR1. This was completed during January 2026. There is an amount of £5.425m included within the budget.

3.21 Is it noted that there is a major decrease of £3.236m in the Retained Business Rates when compared to the 2025/2026 budget which is due to the Business Rates Reset. The business rates reset is the point at which the Government re-bases the Business Rates Retention system, effectively wiping out accumulated gains and losses and recalculating each council's funding baseline in an attempt to reflect current need and resources. Moreover, changes to Business Rates Pooling rules created more downside

than upside risk so the current Norfolk Business Rates Pool will terminate on 31 March 2026.

#### **Rate Relief Policy**

3.22 The full report and accompanying appendices for the updated Rate Relief Policy has been included as a separate agenda item.

#### **Other Income**

3.23 The remaining income comprises grants from central government. As covered in the Introduction and Background paragraphs 2.2 and 2.3 there was a significant redistribution of grants. The Council received a zero per cent increase in core spending power. The movement in Government Funding is shown in the table below.

Table 12: Government funding

<b>Government Funding</b>	<b>2025/26</b>	<b>2025/26</b>	<b>2026/27</b>
	<b>Base Budget £</b>	<b>Updated Budget £</b>	<b>Base Budget £</b>
New Homes bonus	(596,090)	(596,090)	-
3.2% Funding Guarantee	(805,165)	(805,165)	-
Revenue Support Grant	(335,416)	(335,416)	(6,322,463)
NI Compensation	(150,583)	(150,583)	-
Recovery Grant	(194,584)	(194,584)	(194,584)
Extended Responsibility Grant	(1,616,000)	(1,283,233)	(1,312,840)
Damping Funding	-	-	(79,801)
<b>Total Grant Funding</b>	<b>3,697,838</b>	<b>3,365,071</b>	<b>7,909,688</b>

#### **4. The Medium-Term Financial Strategy**

4.1 The Medium-Term Financial Strategy (MTFS) has been prepared alongside the budget for 2026/27. Further detailed MTFS income and expenditure can be found as Appendix A. The Medium-Term Financial Strategy is also being presented as an agenda item to this Committee.

4.2 The Government's Budget announcement and the provisional LGFS included the Business Rates Reform and the Fair Funding Review. This has been confirmed to be a three year settlement. However, it is noted that the 3 year settlement period information has been provided for conflicts with the current understanding of the timelines involved with local government reorganization; whereby it is understood that NNDC would cease to exist after the 2027/2028 financial year.

4.3 As we have a 3 year settlement, for prudence the MTFS has been prepared for the next 3 years. Assumptions have been made for the years 2027/28 and 2028/29 which are shown below.

Table 13: Projected Deficit over the life of the MTFS.

	2025/26 Base Budget	2025/26 Updated Budget	2026/27 Base Budget	2027/28 Projection	2028/29 Projection
	£'m	£'m	£'m	£'m	£'m
<b>(Surplus)/Deficit</b>	<b>(1.524)</b>	<b>0.005</b>	<b>(1.000)</b>	<b>0.582</b>	<b>1.109</b>
<b>Contribution To/(From) Earmarked Reserves</b>	<b>1.524</b>	<b>(0.005)</b>	<b>1.000</b>	<b>0.353</b>	<b>0.412</b>
<b>Net Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.935</b>	<b>1.521</b>

4.4 Assumptions included are:

- The pay award is assumed to be at 3% for year 2026/27 as the rate of inflation has started to fall.
- Increases in costs have been included for all years where we are contracted to increase costs on an annual basis.
- Increases in fees and charges (included in the Net Cost of Services) have been increased based on prudent assumptions that are in line with the increases that have been assumed for expenditure.
- For the calculation of Council Tax income, the maximum increase has been applied to the Band D Council Tax each year at 2.99%.
- For the central government funding, the assumptions made are for the amounts included in the provisional local government settlement.

## 5. Capital Programme

5.1 Capital expenditure is incurred on providing new assets and improving its existing ones. As capital expenditure is incurred, a source of finance must be identified. Capital expenditure can be financed by applying capital receipts (raised by selling assets), grants and other revenue resources or alternatively through borrowing. A summary of the Capital Programme is shown below. The list of schemes that are included in the approved programme can be found at Appendix C and the details of proposed new bids is contained in Appendix E.

Table 14: The Capital Programme and its Funding for 2025/26 to 2030/31

Approved Capital Programme	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
	£	£	£	£	£	£
Our Greener Future	14,315,002	7,040,612	300,000	-	-	-
Developing Our Communities	14,337,003	-	-	-	-	-
Meeting Our Housing Needs	6,080,613	2,300,000	2,000,000	2,000,000	2,000,000	2,000,000
Investing In Our Local Economy & Infrastructure	3,231,603	60,000	-	-	-	-
A Strong, Responsible & Accountable Council	363,320	60,000	-	-	-	-
<b>Total Approved Capital Programme</b>	<b>38,327,541</b>	<b>9,460,612</b>	<b>2,300,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
Financing	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
	£	£	£	£	£	£
Grants	24,523,160	8,147,712	2,000,000	2,000,000	2,000,000	2,000,000
Other Contributions	3,780,000	300,000	-	-	-	-
Reserves	1,438,049	278,600	-	-	-	-
Revenue Contribution to Capital (RCCO)	20,000	-	-	-	-	-
Capital receipts	2,952,942	610,000	300,000	-	-	-
Borrowing	5,613,390	124,300	-	-	-	-
<b>Total Financing</b>	<b>38,327,541</b>	<b>9,460,612</b>	<b>2,300,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

Capital Bids	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
	£	£	£	£	£
Our Greener Future	820,000	-	-	-	-
Developing Our Communities	715,000	1,030,000	2,170,000	-	-
Meeting Our Housing Needs	1,000,000	1,000,000	1,000,000	1,000,000	-
Investing In Our Local Economy & Infrastructure	1,930,000	-	-	-	-
A Strong, Responsible & Accountable Council	15,000	-	-	-	-
<b>Total of Bids</b>	<b>4,480,000</b>	<b>2,030,000</b>	<b>3,170,000</b>	<b>1,000,000</b>	<b>-</b>
Financing	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
	£	£	£	£	£
Grants	1,000,000	1,000,000	1,000,000	1,000,000	-
Other Contributions	75,000	-	-	-	-
Reserves	-	-	-	-	-
Revenue Contribution	-	-	-	-	-
Capital Receipts	15,000	-	-	-	-
Internal / External Borrowing	3,390,000	1,030,000	2,170,000	-	-
<b>Total Financing</b>	<b>4,480,000</b>	<b>2,030,000</b>	<b>3,170,000</b>	<b>1,000,000</b>	<b>-</b>

- 5.2 The proposed funding for the schemes is also shown in Table 14 above. Consideration is given to level of grants we have available, the level of capital receipts we have and what we might generate in future years and for any expenditure financed through borrowing. After these sources of financing have been applied then the balance for any financing required will have to be met through borrowing. Borrowing increases the Council's 'Capital Financing Requirement' (CFR). This will result in a revenue charge (one that impacts on the bottom line of the budget and is a charge to the Council Taxpayer) called the Minimum Revenue Provision (MRP) that is made to reflect the funding of the CFR by the taxpayer. It is required to be set aside each year starting the year after the works are completed and/or the asset comes into use. It is a charge to revenue that covers the repayment of the borrowing needed to finance the capital expenditure. As the need to borrow increases, the CFR and MRP also increase. If the Council has sufficient cash resources to meet the expenditure, it will not be necessary to borrow externally in the short term, and cash balances can be used to cover the expenditure. This is referred to as 'internal borrowing' and attracts an MRP charge in the same way that external borrowing does.
- 5.3 Any new projects included in the programme in the future will need to be financed by borrowing, which will result in an additional MRP charge if no capital resources such as capital grants or capital receipts are available. Alternatively, existing revenue reserves could be used to finance these projects through a revenue contribution to capital (RCCO) which would avoid the need to make an MRP charge. Both are charges to the General Fund and will be included in the amount to be met from Government grant and local taxpayers.
- 5.4 In addition to the existing capital programme, approval is also being sought to include the proposed capital projects as outlined within Appendix E. Cabinet should agree on which of these projects should be included for full Council's consideration.

## **6. Chief Finance Officer's Report**

### **Robustness of Estimates**

- 6.1 When considering the robustness of the estimates and adequacy of reserves a holistic approach is taken, which considers the general reserve, earmarked reserves and the identified risks in relation to the revenue and capital budgets presented for approval.
- 6.2 The Local Government Act 2003 requires the Section 151 Officer to report on the robustness of estimates made for the purpose of calculating Council Tax. The Director for Resources (Section 151 Officer) is satisfied that the estimates, as presented in the budget are sufficiently robust and that the reserve balances proposed for 2026/27 are adequate.
- 6.3 Below is the assessment of the robustness of the estimates now presented and provides an analysis of the risks facing the Council in relation to the control of income and expenditure flows compared to the budgets that are recommended for 2026/27.
- 6.4 The framework within which the budget for 2026/27 has been prepared is like that of previous years and takes into account the following:

- a. Previous financial year out-turn position (2024/25 being the latest full year)
  - b. Medium Term Financial Strategy (MTFS) 2026/27 to 2029/30
  - c. In-year budget monitoring for 2025/26 and associated reports
  - d. Cash flow monitoring

6.5 The outturn position for 2024/25 was reported to Cabinet on 7 July 2025. The outturn position is used to update the financial planning process and helps to establish the baseline for the current estimates by reflecting significant movements against the current position and those which will have an on-going impact on the future financial position of the Council.

6.6 The financial planning process is an established process. For 2026/27 the updated Medium Term Financial Strategy (MTFS) has been produced alongside the budget for 2026/27. The MTFS for the period 2026/27 to 2029/30 has been prepared against a backdrop of uncertainty for the reasons discussed above earlier in the report. This uncertainty, results in a far higher level of risk associated with forecasting a robust financial position over the medium term. However best estimates and assumptions have been used in producing this, it is worth noting that a multi-year settlement has been published which helps provide some certainty of expected funding from central government.

6.7 Budget monitoring throughout the year is critical to ensuring the robustness of the estimates and maintaining a sound financial position. The in-year budget monitoring process is carried out throughout the year with all expenditure and income being monitored monthly. This provides an essential tool for identifying early on any variances so that mitigating action can be taken. It is also fundamental in enabling the inclusion of the most up to date information in the modelling of future budgets and projections, where budget pressures and additional income and savings are identified during the year.

6.8 The regular budget monitoring exercises that take place are also used to inform the annual financial planning and budget process in terms of whether any changes will have an on-going financial impact in future years, or whether they will have just a one-off impact in the current financial year.

6.9 As part of the budget monitoring process, budget managers compile monthly variance reports and regular reports are presented to Cabinet and the Overview and Scrutiny Committee detailing the latest projected outturn position for the current year. Regular reviews of expenditure, commitments and income streams are carried out to identify any overspends or shortfalls in income at the earliest opportunity and reported to the Corporate Leadership Team (CLT) and Members along with action plans to mitigate the impact on the Council's overall financial position.

6.10 In terms of cash flow monitoring, there have been no major cash flow issues during the year. During 2025/2026 there has been no short-term borrowing undertaken and cash flow has been managed effectively. The council has long term (12 month) borrowing from the PWLB to assist with cashflow management.

6.11 Instead of taking long term borrowing the Council could have called back some of its investments to meet the cash flow fluctuations. However, this would have resulted in a loss of investment income. By maintaining the

investments levels the interest income earned will cover in part the borrowing costs.

- 6.12 The annual budgets and the financial projections are prepared by service managers and budget holders, using their expertise and knowledge of the latest developments and changes in their field that may affect their service delivery and consequently the cost of providing their services. Officers of the Council will also seek advice from any external advisors, professional bodies and networks to determine if there is anything that may impact on the Council's financial position.
- 6.13 However, many budgets are related to factors that fall outside the control of the Council, e.g. pay awards, changes in demand led services, changes in inflation and interest rates, and all of these can have a significant impact on the Council's overall budget and financial position both in the current and future years. Forecasting for these external influences is a challenge and a risk for the Council.
- 6.14 There are several financial risks facing the authority which are relevant at both service and corporate level. To manage these risks there are a few key areas within the budget that need to be closely monitored during the forthcoming financial year, as any variances can have a significant impact. These include:

- a. The impact of changes in global and national politics and economies**

This is very difficult to predict accurately, but by keeping abreast of developments and seeking advice from experts in these fields, informed assumptions can be made, and sensitivity analysis can be undertaken so should there be changes in any areas the Council can react quickly and look at options to reduce the impact. Officers will monitor the actual position against that forecast throughout the year. Whilst action will be taken to minimise the impact, if this is not possible, then ultimately shortfalls will have to be covered by using reserves. One example is the global impact of the actions being taken and policies that are being introduced by other economic powers globally. Another example is the Bank of England's control of inflation and interest rates.

- b. Car Parking Income**

This area generates a significant level of income for the Council which in turn supports the delivery of other services across the Council. As this is a demand led service which is influenced by external factors this area is regularly monitored. The 2025/26 budget currently assumes gross income of over £3.1m from all car parking related fees and charges. Increases in car park fees and charges are due to be implemented on 7 April and whilst it is hoped this won't have a negative impact on income levels it is still a risk that must be considered.

- c. Domestic Food Waste – New burdens**

The introduction of a separate domestic food waste collection service represents a further demand and cost pressure arising from national policy decisions that sit largely outside the Council's direct control. While the requirement forms part of wider waste and resources reforms, the timing,

scope, and ongoing revenue implications present a financial risk to the Council, particularly in the context of already constrained funding and increasing pressure across demand-led services.

The latest estimated costs associated with the introduction of domestic food waste collection have been included within the budget papers. However, these estimates remain subject to ongoing commercial negotiations with suppliers and may change as contractual arrangements are finalised.

**d. Investment Returns**

During 2025/26 the Council's investment income has performed well, there has been some influence on this from the Bank of England, as base rates have been used as a mechanism to control inflation. The forecast is for further reductions in interest rates during the year.

The investment income budget includes interest on loans made to housing associations, investments in various pooled funds, covered bonds and term deposits.

**e. Employee Budgets**

The budget has been updated to include the national pay review and annual increments and assumes a 3% pay award for 2026/27. For 2026/27 onwards the pay award has been assumed to be 3%. Both the risk of strike action and higher than budgeted pay awards are significant risks to the Council. There will obviously be a disruption to services potentially should staff take strike action to secure higher pay awards. A pay award higher than that budgeted for will place additional pressure on the Council's budget.

- 6.15 Looking beyond 2026/27, the financial projections included in the MTFS indicate that substantial work will have to be undertaken in order to reach a balanced budget position.
- 6.16 The current financial projections are shown below:
  - 2027/28 – a deficit of £0.935m
  - 2028/29 – a deficit of £1.521m
- 6.17 The capital programme continues to be funded from a combination of external and internal resources, including capital receipts, grants, preserved right to buy receipts and revenue. Member preference is to avoid borrowing to fund capital projects where possible. In the 2025/26 budget, less than 15% of the capital programme is funded through borrowing. However, as other funding sources become scarcer, a greater proportion of borrowing is proposed in relation to some of the new capital projects included within the capital bids. Where borrowing is used, it is only progressed where it can be demonstrated to provide value for money. Prudent estimates are made of the timing of capital receipts and grant funding is always secured before a scheme is included where it is to be grant funded. A detailed Capital Programme and its funding can be found at Appendix D of the main report, and the new capital bids presented for consideration can be found at Appendix E.

6.18 Elected Members have been involved in the preparation of the 2026/27 budget. Assistant Directors' and service managers have identified savings as part of the budget monitoring process and these are built into our cyclical monitoring processes, and not taken separately as savings bid, as done previously in prior year budget setting.

6.19 The Council also takes professional advice from third party organisations concerning technical areas that impact on the budget process, e.g. external advice in relation to the Collection Fund income, treasury management, VAT and insurance. By doing so the Council can monitor the wider implications of changes in interest rates, inflation and employment and take remedial action to mitigate financial risk.

### **Adequacy of Reserves**

6.20 The Local Government Act 2003 also requires the Section 151 Officer to report on the adequacy of the Council's financial balances. The minimum prudent level of reserves that the Council should maintain is a matter of judgement for the Section 151 Officer and cannot be judged merely against the current risks facing the Council as these will change over time.

6.21 The level and adequacy of local authority reserves continues to be an area of national focus, supported by sector data and analysis published through government and other bodies. This wider context informs the Council's ongoing annual review of reserves and assessment of financial resilience.

6.22 In the opinion of the Section 151 Officer the overall budgeted level of both the General Fund Reserve and the Earmarked Reserves shown in Appendix C are considered adequate in the short term. The forecast General Reserve balance (£2.9m) at the end of 2026/27 would be above the recommended minimum balance (£2.1m). All reserves will continue to be monitored throughout 2024/25 and will be subject to another annual review in 2027/28.

6.23 An assessment of the adequacy of the available reserves throughout 2025/26 is based on the potential commitments against the reserves which are either:

- General Reserve
- Earmarked Reserves

6.24 Where there is budgeted expenditure to be funded from a reserve, this has been included in the reserves statement.

6.25 There are three main reasons for holding reserves:

- as a contingency to cushion the impact of unexpected events or emergencies;
- to cushion against the impact of uneven cash flows and to avoid temporary borrowing; and
- as a means of building funds to meet known or predicted liabilities (earmarked reserves).

6.26 The review the reserves is a well-established part of the budget setting and monitoring process and financial planning for the Council. An updated reserve statement is included at Appendix C to this report.

- 6.27 When assessing the level of reserves the Council should take account of the strategic, operational and financial risks facing them.
- 6.28 There continues to be uncertainty around the financial impact of LGR on NNDC, an element of this risk is mitigated by the earmarked reserve which was established for this purpose.
- 6.29 Some income streams from demand led services remain vulnerable both from economic factors and seasonal factors including weather that can influence income e.g. car parking income. Steps are taken, e.g. reviewing previous year trends, to set prudent estimates of income from these services but the activity that drives the income remains difficult to predict.
- 6.30 The outcome of the assessment of the General Fund Reserve for 2026/27 and forward years is that it is recommended that the minimum level that the reserve should be maintained at is £2.1m for 2026/27. This represents 10% of the net budgeted operating expenditure (excluding parish precepts). The level of the General Reserve at the end of the 2025/26 financial year is estimated to be just over £2.6m.
- 6.31 Earmarked reserves are estimated to total around £13.4m by the end of the 2025/26 financial year. The earmarked reserves have been reviewed, as decisions are made on the utilisation of these reserve, the overall reserves position and projections will be updated accordingly.
- 6.32 All the earmarked reserves follow the protocol of the Policy Framework.

**Conclusion of the Robustness of the Estimates and the Adequacy of the Reserves**

- 6.33 In the opinion of the Section 151 Officer the overall budgeted level of both the General Fund Reserve and the Earmarked Reserves shown in Appendix C are considered adequate in the short term. The General Reserve balance (£2.9m) at the end of 2026/27 is forecast to be above the recommended minimum balance (£2.1m). All reserves will continue to be monitored throughout 2025/26 and will be subject to another annual review during 2026/27.

**7. Corporate Plan Objectives**

- 7.1 Financial Sustainability and Growth – a balanced budget based on savings that are achievable will ensure the Council's financial sustainability over the medium term.

**8. Financial and Resource Implications**

- 8.1 The Council must set a balanced budget for 2026/27 before 11 March 2026. This report presents a balanced budget for 2026/27 which has been achieved by identifying budget savings. The Medium-Term Financial Strategy is also presented as a separate agenda item at this meeting.

**Comments from the S151 Officer:**

This is a statutory report that provides a balanced budget for the coming financial year.

**9. Legal Implications**

8.1 This report does not raise any new legal implications.

**Comments from the Monitoring Officer**

**The annual budget report needs to be considered with reference and in accordance with the following:**

- Consideration of any consultation responses (including the requirements under section 65 Local Government Finance Act 1992 with regard to consultation with bodies/representatives or persons subject to non-domestic rates, being the statutory budget consultation).
- The Council provides both statutory and discretionary services. Where a statutory duty exists to provide a service, there needs to be adequate provision to allow the statutory duty to be exercised so as not to place the Council at risk of failing to discharge a statutory duty. In provision for discretionary services, this should be exercised reasonably, balancing the nature and quality of the service with the cost of provision.
- The Council has a fiduciary duty to the taxpayers in its district.
- As with other Council decisions, the budget decisions must have regard to the Council's public sector equality duties and requirement to reduce crime and disorder.
- Members must have regard to the section 25 Local Government Act 2003 report of the Council's Chief Finance Officer which comments as to the robustness of the estimates made for the purposes of the calculations and the adequacy of the proposed financial reserves.
- Any failure to set a legal budget may lead to the issue of a s.114 report or other intervention.

**Section 106 Local Government and Finance Act 1992**

**Under Section 106 a Member who has not paid an amount due in respect of their Council Tax for at least 2 months after it became**

**payable is precluded from voting on any matters affecting the level of Council Tax or the arrangements for administering the Council Tax. (The Member is, however, entitled to speak.) Any Member affected by Section 106 is required to make a declaration to that effect at the commencement of the meeting or immediately on arrival if this is at a later time.**

**10. Risks**

10.1 This report does raise the risk that a balanced budget may not be set, but the financial sustainability of the Council is already included in the risk register.

**11. Net Zero Target**

11.1 This report does not raise any issues relating to Climate change.

**12. Equality, Diversity & Inclusion**

12.1 This report does not raise any new issues relating to equality and diversity.

**13. Community Safety issues**

13.1 This report does not raise any issues relating to Crime and Disorder considerations.

**14. Conclusion and Recommendations**

14.1 This report presents a balanced General Fund budget for 2026/27. The assumptions in arriving at this position are laid out in the report.

14.2 All 2026/27 budgets will continue to be subject to pressure in the forthcoming year. The Council has sufficient reserves to ensure financial resilience in the short-term, however these balances will continue to reduce as significant budget gaps in the Medium-Term Financial Plan remain.

14.3 The Council's ability to deliver future capital projects is dependent on funding and affordability. Any new projects will need to be supported by a robust business case, and existing schemes will be kept under review for affordability.

14.4 It is recommended that Full Council approve the 2026/27 budget for revenue and capital and to make the statutory calculations in respect of the 2026/27 Council Tax and the corresponding 2.96% (£5.13) increase in the district element for a Band D equivalent property.

## General Fund Summary Budget 2026/27

Service Area	2025/26	2025/26	2026/27 Base	2027/28	2028/29	2029/30
	2025/26 Base	Updated	Budget	Projection	Projection	Projection
	Budget	Budget	£	£	£	£
Corporate Leadership/ Executive Support	4,384,567	4,384,567	4,587,873	4,431,515	4,531,556	4,634,599
Resources	6,970,323	7,008,241	7,275,279	6,672,402	6,817,058	6,925,915
Service Delivery	10,994,087	11,004,087	12,618,062	13,758,977	14,029,506	14,240,343
<b>Net Cost of Services</b>	<b>22,348,977</b>	<b>22,396,895</b>	<b>24,481,214</b>	<b>24,862,894</b>	<b>25,378,120</b>	<b>25,800,857</b>
Parish Precepts	3,736,377	3,736,377	4,318,242	4,318,242	4,318,242	4,318,242
Capital Charges	(2,962,374)	(2,962,374)	(2,962,374)	(2,962,374)	(2,962,374)	(2,962,374)
Refcus	(761,647)	(761,647)	(761,647)	(761,647)	(761,647)	(761,647)
Interest Receivable	(1,403,400)	(1,403,400)	(1,375,700)	(1,375,700)	(1,375,700)	(1,375,700)
External Interest Paid	302,100	302,100	271,700	271,700	271,700	271,700
Revenue Financing for Capital:	320,000	1,458,051	278,600	0	0	0
Minimum Revenue Provision	527,257	527,257	624,090	651,069	656,144	637,801
IAS 19 Pension Adjustment	276,280	276,280	276,280	276,280	276,280	276,280
<b>Net Operating Expenditure</b>	<b>22,383,570</b>	<b>23,569,539</b>	<b>25,150,405</b>	<b>25,280,464</b>	<b>25,800,765</b>	<b>26,205,159</b>
Contributions to/(from) Earmarked Reserves:	2025/26	2025/26	2026/27 Base	2027/28	2028/29	2029/30
	2025/26 Base	Updated	Budget	Projection	Projection	Projection
	Budget	Budget	£	£	£	£
Capital Projects Reserve	0	(474,807)	0	0	0	0
Asset Management	0	(172,169)	300,000	0	0	0
Benefits	(51,567)	(51,567)	0	0	0	0
Building Control	(19,874)	(19,874)	0	0	0	0
Business Rates Reserve	(18,000)	(18,000)	(18,000)	(18,000)	(18,000)	0
Communities	0	0	(160,000)	0	0	0
Delivery Plan	(80,000)	(609,432)	(50,000)	0	0	0
Elections	60,000	60,000	0	0	0	0
Extended Responsibility Grant	1,616,000	1,283,233	0	0	0	0
Grants	(85,159)	(95,159)	(83,854)	(19,720)	(20,020)	0
Housing	(56,299)	(284,460)	(219,959)	(59,513)	0	0
Legal	(4,579)	(4,579)	0	0	0	0
Local Government Reorganisation	0	0	750,000	0	0	0
Major Repairs Reserve	0	(50,000)	0	0	0	0
Net Zero Initiatives	(300,000)	(21,400)	(278,600)	0	0	0
New Homes Bonus Reserve	(83,763)	(83,763)	0	0	0	0
Planning Revenue	46,763	46,763	12,000	50,000	50,000	50,000
Second Homes Premium	515,337	515,337	285,000	400,000	400,000	400,000
Contribution to/(from) the General Reserve	(14,706)	(14,706)	251,276	0	0	0
<b>Amount to be met from Government Grant and Local Taxpayers</b>	<b>23,907,723</b>	<b>23,574,956</b>	<b>25,938,268</b>	<b>25,633,231</b>	<b>26,212,745</b>	<b>26,655,159</b>
Income from Government Grant and Taxpayers	2025/26	2025/26	2026/27 Base	2027/28	2028/29	2029/30
	2025/26 Base	Updated	Budget	Projection	Projection	Projection
	Budget	Budget	£	£	£	£
Collection Fund – Parishes	(3,736,377)	(3,736,377)	(4,318,242)	(4,318,242)	(4,318,242)	(4,318,242)
Collection Fund – District	(7,812,582)	(7,812,582)	(8,285,376)	(8,352,530)	(8,553,805)	(8,553,805)
Retained Business Rates	(8,660,926)	(8,660,926)	(5,424,962)	(5,906,952)	(6,200,020)	(6,200,020)
New Homes bonus	(596,090)	(596,090)	0	0	0	0
3.2% Funding Guarantee	(805,165)	(805,165)	0	0	0	0
Revenue Support Grant	(335,416)	(335,416)	(6,322,463)	(4,726,529)	(3,073,972)	(3,073,972)
NI Compensation	(150,583)	(150,583)	0	0	0	0
Recovery Grant	(194,584)	(194,584)	(194,584)	(194,584)	(194,584)	(194,584)
Extended Responsibility Grant	(1,616,000)	(1,283,233)	(1,312,840)	0	0	0
Damping Funding			(79,801)	(1,199,029)	(2,350,792)	(2,350,792)
<b>Income from Government Grant and Taxpayers</b>	<b>(23,907,723)</b>	<b>(23,574,956)</b>	<b>(25,938,268)</b>	<b>(24,697,866)</b>	<b>(24,691,415)</b>	<b>(24,691,415)</b>
<b>(Surplus)/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>935,365</b>	<b>1,521,330</b>	<b>1,963,744</b>

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## Corporate Directorate Base Budget 2026/27

	Base Budget 2025/26 £	Base Budget 2026/27 £	Movement £	Movement Explanation
<b>AD Corporate Services</b>				
Employee Costs	0	137,189	137,189	£76,745 New AD post created from budget in corporate leadership team. £49,161 Post transferred from communications. £7,543 Pension adjustments. £3,740 Employee inflation.
Transport Related Supplies and Services	0	1,694	1,694	No major variances.
	0	250	250	No major variances.
	<b>0</b>	<b>139,133</b>	<b>139,133</b>	
<b>Communications</b>				
Employee Costs	236,355	196,965	(39,390)	(£49,161) Transfer post to AD corporate services. (£5,938) Pension adjustments. £12,370 Fixed term post extension. £4,839 Employee inflation.
Transport Related Supplies and Services	2,238	2,238	0	No variances.
	52,680	79,180	26,500	£25,000 Pier celebration one off budget.
Capital Financing	55,954	55,954	0	No variances.
	<b>347,227</b>	<b>334,337</b>	<b>(12,890)</b>	
<b>Programme &amp; Project Management</b>				
Employee Costs	169,574	122,531	(47,043)	(£46,471) Transfer post to IT. (£5,341) Pension adjustments. £5,139 Employee inflation.
Transport Related Supplies and Services	600	600	0	No variances.
	2,840	340	(2,500)	No major variances.
	<b>173,014</b>	<b>123,471</b>	<b>(49,543)</b>	
<b>Corporate Leadership Team</b>				
Employee Costs	807,766	657,509	(150,257)	(£76,745) Transfer budget to AD corporate services. (£44,131) Previously agreed savings. (£21,856) Pension adjustments. (£14,706) Fixed term post completed, funded from reserves. £7,781 Employee inflation.
Transport Related Supplies and Services	10,575	7,832	(2,743)	No major variances.
	14,070	14,820	750	No major variances.
	<b>832,411</b>	<b>680,161</b>	<b>(152,250)</b>	
<b>Customer Services - Corporate</b>				
Employee Costs	934,118	897,831	(36,287)	(£47,956) Transfer post to reprographics. (£16,710) Pension adjustments. £28,379 Employee inflation.
Transport Related Supplies and Services	4,000	1,500	(2,500)	No major variances.
	62,332	48,616	(13,716)	(£14,320) Savings in stationery, subscriptions & professional fees.
Capital Financing Income	54,056	54,056	0	No variances.
	(17,250)	(25,020)	(7,770)	Increased service charges due to new tenants.
	<b>1,037,256</b>	<b>976,983</b>	<b>(60,273)</b>	
<b>Human Resources &amp; Payroll</b>				
Employee Costs	360,555	369,031	8,476	£10,127 Employee inflation. (£4,151) Pension adjustment.
Transport Related Supplies and Services	500	500	0	No variances.
Income	26,900	24,400	(2,500)	No major variances.
	(1,000)	(1,000)	0	No variances.
	<b>386,955</b>	<b>392,931</b>	<b>5,976</b>	
<b>Reprographics</b>				
Employee Costs	709	52,117	51,408	£47,956 Post transferred from customer services.
Transport Related Supplies and Services	250	250	0	No variances.
Income	35,290	35,290	0	No variances.
	(4,000)	(4,000)	0	No variances.
	<b>32,249</b>	<b>83,657</b>	<b>51,408</b>	
<b>Tourist Information Centre</b>				
Premises Costs	18,586	0	(18,586)	Transfer budget to estates for new tenancy.
Supplies and Services	330	0	(330)	Transfer budget to estates for new tenancy.
Capital Financing	2,651	0	(2,651)	Transfer budget to estates for new tenancy.
Income	(10,000)	0	10,000	Transfer budget to estates for new tenancy.
	<b>11,567</b>	<b>0</b>	<b>(11,567)</b>	
<b>Corporate H&amp;S</b>				
Employee	0	93,468	93,468	Transfer of service from Environmental Health.
Transport	0	600	600	No major variances.
Supplies and Services	0	2,250	2,250	No major variances.
Income	0	(9,000)	(9,000)	Transfer of service from Environmental Health. £17,500 Reduced income to achievable level.
	<b>0</b>	<b>87,318</b>	<b>87,318</b>	
<b>Total Corporate</b>	<b>2,820,679</b>	<b>2,817,991</b>	<b>(2,688)</b>	

**Legal and Governance Base budget 2026/27**

Service	Base Budget 2025/26	Base Budget 2026/27	Movement	Movement Explanation
	£	£	£	
<b>Ad Legal and Governance</b>				
Employee Costs	104,960	106,547	1,587	No major variances.
Transport Related	2,194	2,194	0	No variances.
Supplies and Services	800	600	(200)	No major variances.
	<b>107,954</b>	<b>109,341</b>	<b>1,387</b>	
<b>Legal Services</b>				
Employee Costs	565,582	595,528	29,946	£38,864 Employee inflation & post revaluations. (£7,652) Pension adjustments.
Transport Related	3,588	2,644	(944)	No major variances.
Supplies and Services	79,810	79,810	0	No variances.
Income	(55,000)	(50,000)	5,000	No major variances.
	<b>593,980</b>	<b>627,982</b>	<b>34,002</b>	
<b>Members Services</b>				
Employee Costs	223,125	226,891	3,766	£6,704 Employee inflation. (£2,938) Pension adjustments.
Transport Related	7,981	7,981	0	No variances.
Supplies and Services	406,967	410,860	3,893	No major variances.
	<b>638,073</b>	<b>645,732</b>	<b>7,659</b>	
<b>Registration Services</b>				
Employee Costs	159,956	160,088	132	No major variances.
Premises Costs	2,600	2,600	0	No variances.
Transport Related	400	450	50	No major variances.
Supplies and Services	62,425	225,189	162,764	£160,000 Grants and Contributions.
Income	(1,500)	(1,500)	0	No variances.
	<b>223,881</b>	<b>386,827</b>	<b>162,946</b>	
<b>Total Legal and Governance</b>	<b>1,563,888</b>	<b>1,769,882</b>	<b>205,994</b>	
<b>Total Corporate</b>	<b>4,384,567</b>	<b>4,587,873</b>	<b>203,306</b>	

**Resources Base Budget 2026/27****Assistant Director Finance Assets and Revenues**

	<b>Base Budget 2025/26</b>	<b>Base Budget 2026/27</b>	<b>Movement</b>	<b>Movement Explanation</b>
<b>Service</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Ad Finance, Assets and Revenues</b>				
Employee Costs	94,103	97,299	3,196	£12,392 Employee Inflation. (£8,495) Supplement and Training Savings. £701 Pension Adjustment.
Transport Related	1,219	300	(919)	Travelling Allowance Lump Sum.
Supplies and Services	160	100	(60)	Subsistence.
	<b>95,482</b>	<b>97,699</b>	<b>2,217</b>	
<b>Admin Buildings</b>				
Premises Costs	561,232	528,762	(32,470)	£18,242 Business Rates, £4,416 Repairs and Maintenance and Grounds Maintenance, £2,300 Premises Insurance, (£9,973) Contract and window cleaning, (£46,005) Utilities.
Supplies and Services	35,764	43,480	7,716	Telephone rentals and marketing.
Transfer Payments	149,849	204,033	54,184	Increase in Internal Service Charges (NNDC share of running costs for Fakenham and Cromer).
Capital Financing Income	30,487	30,487	0	No variances.
	(467,356)	(407,206)	60,150	£18,390 Rental Income. £42,329 Recharge increase to tenants in relation to service chargeable costs (Repairs and Maintenance, Utilities, Cleaning, Health and Safety, Telephone Charges and Insurance Premiums).
	<b>309,976</b>	<b>399,556</b>	<b>89,580</b>	
<b>Amenity Lighting</b>				
Premises Costs	43,221	34,033	(9,188)	Electricity savings.
	<b>43,221</b>	<b>34,033</b>	<b>(9,188)</b>	
<b>Benefits Subsidy</b>				
Transfer Payments	20,021,089	15,674,027	(4,347,062)	Based on mid year estimate of expenditure - subsidy based on 100% including recoverable overpayments.
Income	(20,021,089)	(15,674,027)	4,347,062	Based on mid year estimate of expenditure - subsidy based on 100% including recoverable overpayments.
	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Car Parking</b>				
Premises Costs	771,170	770,550	(620)	£11,220 Repairs and Maintenance, £5,000 Rent/Hire/Purchase of land and £2,300 Grounds Maintenance. (£5,928) Electricity saving, (£13,232) Transfer to Supplies and Services.
Supplies and Services	362,425	412,752	50,327	£13,232 Transfer from Premises Costs. £32,547 Management Fee increases. £2,350 Cleansing Contract. £2,168 Growth in relation to Tariff changes / notice etc for car parking charges.
Capital Financing Income	55,829	55,829	0	No variances.
	(3,851,874)	(4,033,050)	(181,176)	(£30,000) Excess Parking, (£5,000) EVCP Income, £1,365 Rental Income. (£148,973) Car parking fee income. (£18,568) Season Ticket income. £20,000 Revenue Contribution to Capital Outlay.
Internal Income	(10,000)	(10,000)	0	No variances.
	<b>(2,672,450)</b>	<b>(2,803,919)</b>	<b>(131,469)</b>	
<b>Central Costs</b>				
Employee Costs	35,500	35,500	0	No variances.
Supplies and Services	15,500	15,500	0	No variances.
	<b>51,000</b>	<b>51,000</b>	<b>0</b>	

Service	Base Budget 2025/26	Base Budget 2026/27	Movement	Movement Explanation
	£	£	£	
<b>Chalets/Beach Huts</b>				
Premises Costs	37,158	30,854	(6,304)	Transfer to Other Lettings.
Supplies and Services	20,200	15,230	(4,970)	(£6,200) Equipment, Marketing and Health and Safety Savings. £1,230 Other Professional Fees and Legionella Surveys.
<b>Capital Financing Income</b>	<b>4,530</b>	<b>4,530</b>	<b>0</b>	No variances.
	<b>(332,000)</b>	<b>(364,840)</b>	<b>(32,840)</b>	Rental Income.
	<b>(270,112)</b>	<b>(314,226)</b>	<b>(44,114)</b>	
<b>Community Centres</b>				
Premises Costs	11,280	11,730	450	Premises Insurance.
Capital Financing	1,460	1,460	0	No variances.
	<b>12,740</b>	<b>13,190</b>	<b>450</b>	
<b>Corporate &amp; Democratic Core</b>				
Employee Costs	437	437	0	No variances.
Transport Related	100	100	0	No variances.
Supplies and Services	491,415	408,465	(82,950)	£20,970 Bank Charges. (£104,580) Audit Fee Saving.
	<b>491,952</b>	<b>409,002</b>	<b>(82,950)</b>	
<b>Corporate Finance</b>				
Employee Costs	581,559	590,308	8,749	£15,799 Employee Inflation. (£7,994) Pension Adjustment. £944 Transfer from Transport.
Transport Related	1,044	100	(944)	Transfer to Employee Costs.
Supplies and Services	32,008	38,510	6,502	£4,413 Subscriptions. £2,089 Other Professional Fees and Computer Purchases - Software Inflation.
Capital Financing	13,631	13,631	0	No variances.
	<b>628,242</b>	<b>642,549</b>	<b>14,307</b>	
<b>Cromer Pier</b>				
Premises Costs	155,590	157,060	1,470	(£2,000) Transfer to Supplies and Services. £3,470 Premises Insurance.
Supplies and Services	21,000	23,000	2,000	Transfer from Premises Costs.
Capital Financing	72,849	72,849	0	No variances.
	<b>249,439</b>	<b>252,909</b>	<b>3,470</b>	
<b>Estates</b>				
Employee Costs	250,040	251,146	1,106	£5,813 Employee Inflation. (£4,707) Pension Adjustment.
Premises Costs	5,840	6,280	440	Premises Insurance.
Transport Related	4,000	2,000	(2,000)	Travelling Allowance saving.
Supplies and Services	25,600	24,850	(750)	Equipment and Subscription savings.
Income	(2,780)	(3,020)	(240)	Increase in recovery of Shared Equity Insurance premiums.
Capital Salaries	(1,800)	(1,800)	0	No variances.
	<b>280,900</b>	<b>279,456</b>	<b>(1,444)</b>	
<b>Industrial Estates</b>				
Premises Costs	34,914	46,467	11,553	£4,370 Premises Insurance. £3,216 Repairs and Maintenance. £3,500 Business Rates growth due to vacant units in North Walsham.
Capital Financing Income	24,189	24,189	0	No variances.
	(236,353)	(237,936)	(1,583)	(£5,978) Recharge increase to tenants in relation to service chargeable costs (Repairs and Maintenance and Grounds Maintenance). £4,395 Lower Rental income due to vacant units in North Walsham.
	<b>(177,250)</b>	<b>(167,280)</b>	<b>9,970</b>	

Service	Base Budget	Base Budget	Movement	Movement Explanation
	2025/26	2026/27	£	£
<b>It - Support Services</b>				
Employee Costs	1,110,382	1,164,412	54,030	See Note A Below:
Transport Related	800	1,020	220	Public Transport.
Supplies and Services	1,018,634	1,065,265	46,631	£1,525 Subscription transfer from Programme and Project Management. £32,791 Computer Costs. £15,115 Software growth. (£4,556) Other Professional Fee savings.
Capital Financing	206,587	206,587	0	No variances.
	<b>2,336,403</b>	<b>2,437,284</b>	<b>100,881</b>	

**Note A:** £46,471 Post transfer from Programme and Project Management. £28,458 Employee Inflation. £8,875 Growth in relation to making post permanent in Applications Team. (£14,057) Savings due to restructure within The Web team. (£15,717) Pension Adjustment.

#### Insurance & Risk Management

Employee Costs	58,150	60,320	2,170	Employee Inflation.
Transport Related	11,670	11,880	210	Vehicle Insurance Inflation.
Supplies and Services	154,010	154,740	730	£5,930 Public Liability and Public Health Act Insurance Inflation. (£5,200) Cash in Transit, All Risks Insurance and Theft of Contents Insurance savings.
	<b>223,830</b>	<b>226,940</b>	<b>3,110</b>	

#### Internal Audit

Supplies and Services	90,846	81,000	(9,846)	Audit Fee saving.
	<b>90,846</b>	<b>81,000</b>	<b>(9,846)</b>	

#### Investment Properties

Premises Costs	217,342	255,034	37,692	See Note A Below:
Supplies and Services	2,079	2,500	421	£330 Transfer from NNIC. £131 Transfer from Premises Costs. £40 Marketing Inflation. (£80) Growth Insurance Engineering.
Capital Financing	111,696	114,347	2,651	Transfer from NNIC.
Income	(221,927)	(298,893)	(76,966)	See Note B Below:
	<b>109,190</b>	<b>72,988</b>	<b>(36,202)</b>	

**Note A:** Transfers: £18,586 from NNIC, £6,343 from Chalets/Beach Huts, £131 to Supplies and Services. Growth: £7,600 Contract Cleaning and Repairs and Maintenance for 26 Louden Road (old NNIC). Inflation: £3,390 Insurance, £3,318 Repairs and Maintenance, £2,800 Grounds Maintenance and (£4,354) Utilities.

**Note B:** Transfers: (£10,000) from NNIC. Inflation: (£26,538) Service Chargeable Cost recovery. (£14,000) Rental Income. £1,611 Decrease in Internal Service Charge from Rocket House to Public Conveniences. Growth in relation to 26 Louden Road: (£10,840) Service Chargeable Cost recovery, (£16,500) Rental Income.

#### Non Distributed Costs

Employee Costs	276,280	276,280	0	No variances.
IAS 19 Adjustment	(276,280)	(276,280)	0	No variances.
	<b>0</b>	<b>0</b>	<b>0</b>	

#### Playgrounds

Premises Costs	31,450	32,450	1,000	Grounds maintenance inflation.
Supplies and Services	63,237	63,492	255	Other Professional Fees inflation.
	<b>94,687</b>	<b>95,942</b>	<b>1,255</b>	

#### Poppyfields

Premises Costs	3,425	2,925	(500)	Repairs and Maintenance saving.
Supplies and Services	20,100	19,700	(400)	Equipment Purchases saving.
	<b>23,525</b>	<b>22,625</b>	<b>(900)</b>	

Service	Base Budget 2025/26	Base Budget 2026/27	Movement	Movement Explanation
	£	£	£	
<b>Property Services</b>				
Employee Costs	597,381	604,981	7,600	£17,268 Employee Inflation. (£9,868) Pension Adjustment.
Premises Costs	2,040	227,180	225,140	Premises Insurance inflation. £225,000 One off growth in relation to the following works: NNDC Cromer Roof Leaks and replacement of PV Panels, Stalham Green Pond and Super Structure works on Cromer Pier.
Transport Related	29,850	23,908	(5,942)	Electric van to become capital cost.
Supplies and Services	20,261	19,731	(530)	Mobile phone rentals.
Capital Financing	16,354	16,354	0	No variances.
	<b>665,886</b>	<b>892,154</b>	<b>226,268</b>	
<b>Public Conveniences</b>				
Premises Costs	775,800	781,408	5,608	Inflation in relation to: £15,500 Contract Cleaning, £5,531 Business Rates and (£15,623) Electricity.
Supplies and Services	41,100	42,540	1,440	Minor inflationary increases.
Transfer Payments	17,224	15,613	(1,611)	Decrease in Internal Service Charges to Rocket House toilets.
Capital Financing	139,989	139,989	0	No variances.
	<b>974,113</b>	<b>979,550</b>	<b>5,437</b>	
<b>Revenue Services</b>				
Employee Costs	1,014,776	1,032,922	18,146	£25,567 Employee Inflation. £5,162 Net movement of posts funded by reserves. (£12,583) Pension Adjustment.
Transport Related	1,844	2,344	500	Travelling Allowance Growth.
Supplies and Services	183,173	178,991	(4,182)	£2,000 Postage costs inflation. (£6,467) Net movement of software funded by reserves.
Income	(454,130)	(473,000)	(18,870)	Collection Fund Demand - District inflation.
	<b>745,663</b>	<b>741,257</b>	<b>(4,406)</b>	
<b>Surveyors Allotments</b>				
Premises Costs	6,500	6,650	150	Repairs and Maintenance.
Income	(50)	(50)	0	No variances.
	<b>6,450</b>	<b>6,600</b>	<b>150</b>	
<b>Total Finance, Assets and Revenues</b>	<b>4,313,733</b>	<b>4,450,309</b>	<b>136,576</b>	

## Resources Base Budget 2026/27

## Assistant Director - Sustainable Growth

Service	Base Budget	Base Budget	Movement	Movement	Explanation
	2025/26	2026/27			
<b>Ad Sustainable Growth</b>					
Employee Costs	94,934	95,581	647	0	No major variances.
Transport Related	1,944	1,944	0	0	No variances.
Supplies and Services	200	200	0	0	No variances.
	<b>97,078</b>	<b>97,725</b>	<b>647</b>		
<b>Business Growth Staffing</b>					
Employee Costs	243,910	237,501	(6,409)	(£8,572)	Pension adjustments. (£5,614) Surplus saving from previously removed post. £7,777 Employee inflation.
Transport Related	5,376	4,432	(944)	0	No major variances.
Supplies and Services	100	100	0	0	No variances.
	<b>249,386</b>	<b>242,033</b>	<b>(7,353)</b>		
<b>Coast Protection</b>					
Employee Costs	356,548	320,421	(36,127)	(£28,224)	Changes in Coastwise employees offset by reduced capital salaries. (£7,903) Pension adjustment.
Premises Costs	156,038	288,078	132,040	£125,000	new budget for reactive coastal works. £7,500 inflation on sea defences.
Transport Related	944	944	0	0	No variances.
Supplies and Services	64,950	32,500	(32,450)	0	Budget transferred to coastal management.
Capital Financing	503,880	503,880	0	0	No variances.
Capital Salaries	(331,748)	(303,524)	28,224	0	Reduced income offset by above.
	<b>750,612</b>	<b>842,299</b>	<b>91,687</b>		
<b>Coastal Management</b>					
Employee Costs	346,510	324,245	(22,265)	(£24,228)	Fixed term post complete, funded from income. (£6,621) Pension adjustment. £9,584 Employee inflation.
Transport Related	11,163	9,720	(1,443)	0	No major variances.
Supplies and Services	2,620	33,870	31,250	0	Contributions budget transferred from coast protection.
Income	(69,057)	(45,143)	23,914	0	Fixed term post complete, externally funded.
	<b>291,236</b>	<b>322,692</b>	<b>31,456</b>		
<b>Economic Growth</b>					
Employee Costs	700	700	0	0	No variances.
Premises Costs	5,180	5,677	497	0	No major variances.
Supplies and Services	379,802	49,500	(330,302)	0	Completion of UK Shared Prosperity Fund.
Capital Financing	47,792	47,792	0	0	No variances.
Income	(330,302)	0	330,302	0	Completion of UK Shared Prosperity Fund.
	<b>103,172</b>	<b>103,669</b>	<b>497</b>		

**Environmental Strategy**

Employee Costs	169,823	130,407	(39,416) (£38,311) Fixed term posts complete, funded from income. (£5,020) Pension adjustments. £3,915 Employee inflation.
Transport Related	1,146	910	(236) No major variances.
Supplies and Services	71,050	51,050	(20,000) Reduced reserve funded expenditure.
Income	(42,391)	0	42,391 Fixed term posts complete, externally funded.
	<b>199,628</b>	<b>182,367</b>	<b>(17,261)</b>

**Housing Strategy**

Employee Costs	135,187	138,869	3,682 No major variances.
Transport Related	1,644	1,644	0 No variances.
Supplies and Services	11,000	11,000	0 No variances.
Capital Financing	761,647	761,647	0 No variances.
	<b>909,478</b>	<b>913,160</b>	<b>3,682</b>

**Tourism**

Supplies and Services	56,000	121,025	65,025 £64,000 Economic Growth.
	<b>56,000</b>	<b>121,025</b>	<b>65,025</b>

**Total Economic Growth**

	<b>2,656,590</b>	<b>2,824,970</b>	<b>168,380</b>

**Total Resources**

	<b>6,970,323</b>	<b>7,275,279</b>	<b>304,956</b>

**Service Delivery Base Budget 2026/27****Assistant Director Environment & Leisure Services**

	<b>Base Budget 2025/26</b>	<b>Base Budget 2026/27</b>	<b>Movement</b>	<b>Movement Explanation</b>
<b>Service</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Ad Environmental &amp; Leisure Svcs</b>				
Employee Costs	99,402	95,681	(3,721)	Employee inflation.
Transport Related	1,744	1,744	0	No Variances.
Supplies and Services	100	100	0	No Variances.
	<b>101,246</b>	<b>97,525</b>	<b>(3,721)</b>	
<b>Beach Safety</b>				
Premises Costs	2,750	2,750	0	No Variances.
Supplies and Services	372,283	389,221	16,938	£7,100 Inflation on Cleansing contract. £9,918 RNLI Lifeguard contract inflation.
	<b>375,033</b>	<b>391,971</b>	<b>16,938</b>	
<b>Civil Contingencies</b>				
Employee Costs	89,173	90,085	912	No Major Variances.
Transport Related	944	944	0	No Major Variances.
Supplies and Services	5,690	5,490	(200)	No Major Variances.
	<b>95,807</b>	<b>96,519</b>	<b>712</b>	
<b>Cleansing</b>				
Supplies and Services	1,099,500	1,130,950	31,450	Cleansing contract inflation.
Income	(90,400)	(108,000)	(17,600)	Increased recharges for dog and litter bin empties.
	<b>1,009,100</b>	<b>1,022,950</b>	<b>13,850</b>	
<b>Community Safety</b>				
Employee Costs	8,886	8,512	(374)	No Major Variances.
Transport Related	500	500	0	No Major Variances.
Supplies and Services	5,000	5,000	0	No Major Variances.
	<b>14,386</b>	<b>14,012</b>	<b>(374)</b>	
<b>Corporate Health and Safety</b>				
Employee Costs	88,339	0	(88,339)	All budgets transferred to Corporate Services.
Capital Financing	600	0	(600)	All budgets transferred to Corporate Services.
Supplies and Services	2,250	0	(2,250)	All budgets transferred to Corporate Services.
Income	(26,500)	0	26,500	All budgets transferred to Corporate Services.
	<b>64,689</b>	<b>0</b>	<b>(64,689)</b>	
<b>Environmental Contracts</b>				
Employee Costs	388,275	402,427	14,152	£19,849 Employee inflation. (£5,697) Pension adjustments.
Transport Related	12,444	12,444	0	No Major Variances.
Supplies and Services	1,275	1,675	400	No Major Variances.
	<b>401,994</b>	<b>416,546</b>	<b>14,552</b>	
<b>Environmental Protection</b>				
Employee Costs	573,467	620,533	47,066	£32,627 Employee transfers from Public Protection. £22,040 Employee inflation. (£7,601) Pension adjustments.
Transport Related	21,096	20,040	(1,056)	Lower travelling allowances.
Supplies and Services	58,450	75,050	16,600	£15,000 Budget transfer from Public Protection for Private Water Sampling (PWS). £1,600 Subscriptions.
Capital Financing	37,620	37,620	0	No Variances.
Income	(14,500)	(41,500)	(27,000)	Transfer of PWS income from Public Protection.
	<b>676,133</b>	<b>711,743</b>	<b>35,610</b>	

**Service Delivery Base Budget 2026/27****Assistant Director Environment & Leisure Services**

	<b>Base Budget 2025/26</b>	<b>Base Budget 2026/27</b>	<b>Movement</b>	<b>Movement Explanation</b>
<b>Service</b>	£	£	£	
<b>Foreshore</b>				
Employee Costs	20,129	17,669	(2,460)	(£1,499) Employee inflation. (£961) Pension adjustments.
Premises Costs	45,701	49,032	3,331	Inflation on electricity and insurance costs.
Transport Related	700	700	0	No Major Variances.
Supplies and Services	2,300	2,300	0	No Major Variances.
	<b>68,830</b>	<b>69,701</b>	<b>871</b>	
<b>Internal Drainage Board Levies</b>				
Premises Costs	576,672	637,937	61,265	Increase in Drainage Board Levies.
	<b>576,672</b>	<b>637,937</b>	<b>61,265</b>	
<b>Leisure</b>				
Employee Costs	179,456	184,173	4,717	£7,560 Employee inflation. (£2,843) Pension adjustments.
Transport Related	5,332	5,332	0	No Variances.
Supplies and Services	27,550	27,550	0	No Variances.
	<b>212,338</b>	<b>217,055</b>	<b>4,717</b>	
<b>Leisure Complexes</b>				
Premises Costs	141,923	230,175	88,252	£100,000 Growth in Leisure services offset by a reduction of (£11,748) on running costs.
Supplies and Services	5,510	19,610	14,100	£18,030 Contribution to Everyone Active towards Business rates. (£3,930) Lower insurance premiums.
	<b>594,388</b>	<b>676,122</b>	<b>81,734</b>	
<b>Licensing</b>				
Employee Costs	656,994	271,016	(385,978)	(£363,738) Budget transfer from Public Protection - separate budget requested specifically for Licensing staff. £8,024 Employee inflation. (£30,264) Pension adjustments.
Transport Related	14,938	3,388	(11,550)	Travelling Allowance budgets transferred from Public Protection.
Supplies and Services	63,930	30,460	(33,470)	Transfer of PWS costs to Public Protection.
Income	(282,358)	(254,358)	28,000	Transfer of PWS income to Public Protection.
	<b>453,504</b>	<b>50,506</b>	<b>(402,998)</b>	
<b>Markets</b>				
Employee Costs	5,458	4,325	(1,133)	No Major Variances.
Premises Costs	22,138	22,501	363	No Major Variances.
Supplies and Services	4,150	4,200	50	No Major Variances.
Income	(40,000)	(40,000)	0	No Major Variances.
	<b>(8,254)</b>	<b>(8,974)</b>	<b>(720)</b>	
<b>Other Sports</b>				
Premises Costs	11,110	11,780	670	No Major Variances.
Supplies and Services	32,800	32,800	0	No Major Variances.
Income	(8,700)	(9,000)	(300)	No Major Variances.
	<b>35,210</b>	<b>35,580</b>	<b>370</b>	

**Service Delivery Base Budget 2026/27****Assistant Director Environment & Leisure Services**

	<b>Base Budget 2025/26</b>	<b>Base Budget 2026/27</b>	<b>Movement</b>	<b>Movement Explanation</b>
<b>Service</b>	<b>£</b>	<b>£</b>	<b>£</b>	
<b>Parks &amp; Open Spaces</b>				
Premises Costs	275,240	282,863	7,623	This variance relates predominantly to inflation for the Grounds Maintenance contract.
Supplies and Services	66,000	68,200	2,200	Inflation on the Cleansing contract.
Capital Financing	1,368	1,368	0	No Variances.
Income	(8,250)	(8,250)	0	No Variances.
	<b>334,358</b>	<b>344,181</b>	<b>9,823</b>	
<b>Pier Pavilion</b>				
Premises Costs	3,000	3,000	0	No Variances.
Capital Financing	20,286	20,286	0	No Variances.
Income	(10,000)	(10,000)	0	No Variances.
	<b>13,286</b>	<b>13,286</b>	<b>0</b>	
<b>Public Protection</b>				
Employee Costs	0	350,488	350,488	£331,111 Budget transfer from Licensing specifically for Public Protection staffing. £19,377 Pension adjustments.
Transport Related	0	8,720	8,720	Budget transfer from Licensing.
Supplies and Services	0	14,200	14,200	Budget transfer from Licensing.
Income	0	(1,000)	(1,000)	Budget transfer from Licensing.
	<b>0</b>	<b>372,408</b>	<b>372,408</b>	
<b>Recreation Grounds</b>				
Premises Costs	7,200	7,450	250	No Major Variances.
Supplies and Services	7,300	7,550	250	No Major Variances.
Capital Financing	6,046	6,046	0	No Major Variances.
Income	(1,000)	(1,000)	0	No Major Variances.
	<b>19,546</b>	<b>20,046</b>	<b>500</b>	
<b>Street Signage</b>				
Supplies and Services	10,000	10,000	0	No Variances.
	<b>10,000</b>	<b>10,000</b>	<b>0</b>	
<b>Travellers</b>				
Premises Costs	6,959	7,108	149	Inflation on utilities.
Supplies and Services	57,700	60,476	2,776	Inflation on operating lease rental payments.
Capital Financing	6,104	6,104	0	No Variances.
Income	(1,000)	(1,000)	0	No Variances.
	<b>69,763</b>	<b>72,688</b>	<b>2,925</b>	
<b>Waste Collection And Disposal</b>				
Supplies and Services	6,112,401	7,712,285	1,599,884	See Note A below:
Capital Financing	764,192	764,192	0	No Variances.
Income	(4,981,482)	(5,322,195)	(340,713)	See Note B below:
	<b>1,895,111</b>	<b>3,154,282</b>	<b>1,259,171</b>	

**Note A:** £1,262,152 Growth in Environmental Services. £137,600 Inflation on Waste collection contract. Higher recycling processing costs - £143,626 Food waste, £22,000 Mixed Recyclables, £5,500 Commercial waste, £32,072 Garden waste, (£3,411) Lower Commercial waste disposal costs reflecting lower tonnage and a move to Food waste.

**Note B:** Additional Recycling Credit income - (£21,408) Mixed recyclables, (£23,757) Composting and (£164,848) Food waste. Additional fee income - (£76,200) Garden bins, (£34,500) Commercial waste collections and (£20,000) Bulky waste fee income.

**Service Delivery Base Budget 2026/27****Assistant Director Environment & Leisure Services**

<b>Service</b>	<b>Base Budget</b>	<b>Base Budget</b>	<b>Movement</b>	<b>Movement Explanation</b>
	<b>2025/26</b>	<b>2026/27</b>		
<b>Woodlands Management</b>				
Employee Costs	194,722	200,304	5,582	£8,478 Employee inflation. (£2,896) Pension adjustments.
Premises Costs	52,831	54,408	1,577	Inflation for rents and utilities.
Transport Related	25,076	25,668	592	Maintenance checks on car leasing payments.
Supplies and Services	11,450	10,450	(1,000)	Budget not required for purchases for resale.
Capital Financing	5,449	5,449	0	No Variances.
Income	(69,960)	(60,000)	9,960	£10,000 savings bid from prior year.
	<b>219,568</b>	<b>236,279</b>	<b>16,711</b>	
<b>Total Environment and Leisure</b>	<b>7,232,708</b>	<b>8,652,363</b>	<b>1,419,655</b>	

## Service Delivery Base Budget 2026/27

## Assistant Director - Planning

Service	Base Budget	Base Budget	Movement £	Movement £	Explanation
	2025/26	2026/27			
	£	£			
<b>AD Planning</b>					
Employee Costs	127,004	122,981	(4,023)	No major variances.	
Transport Related	1,325	1,325	0	No variances.	
Income	(10,000)	(10,000)	0	No variances.	
	<b>118,329</b>	<b>114,306</b>	<b>(4,023)</b>		
<b>Building Control</b>					
Employee Costs	547,287	515,142	(32,145)	(£26,785) Pension adjustments. (£19,874) Complete fixed term post, reserve funded. £15,514 Employee inflation.	
Transport Related	18,764	19,328	564	No major variances.	
Supplies and Services	14,270	8,777	(5,493)	Savings in professional fees & subscriptions.	
Income	(517,642)	(517,642)	0	No variances.	
	<b>62,679</b>	<b>25,605</b>	<b>(37,074)</b>		
<b>Conservation, Design &amp; Landscape</b>					
Employee Costs	344,405	338,417	(5,988)	(£13,502) Pension adjustment. £7,514 Employee inflation.	
Transport Related	7,909	7,910	1	No major variances.	
Supplies and Services	31,350	34,850	3,500	No major variances.	
	<b>383,664</b>	<b>381,177</b>	<b>(2,487)</b>		
<b>Development Management</b>					
Employee Costs	1,428,532	1,450,502	21,970	£51,096 Unachievable restructure added back and funded from additional income below. £38,038 Employee inflation. (£35,747) Pension adjustments. (£31,417) Transfer post budget to planning enforcement.	
Transport Related	26,824	24,880	(1,944)	No major variances.	
Supplies and Services	57,750	55,050	(2,700)	No major variances.	
Capital Financing	76,501	76,501	0	No variances.	
Income	(1,077,500)	(1,087,500)	(10,000)	(£55,000) Additional income to fund above. (£30,000) Previously agreed income increases. £75,000 One off grant removed.	
	<b>512,107</b>	<b>519,433</b>	<b>7,326</b>		
<b>Planning Enforcement Team</b>					
Employee Costs	202,310	256,016	53,706	£31,417 Post transfer from development management. £12,337 Employee inflation. £11,001 Saving added back as not achievable.	
Transport Related	7,275	8,220	945	No major variances.	
Supplies and Services	4,650	5,050	400	No major variances.	
	<b>214,235</b>	<b>269,286</b>	<b>55,051</b>		
<b>Planning Policy</b>					
Employee Costs	397,744	402,146	4,402	£10,521 Employee inflation. (£6,710) Pension adjustments.	
Transport Related	7,108	6,164	(944)	No major variances.	
Supplies and Services	117,200	72,200	(45,000)	(£49,000) Reduced local plan spend.	
	<b>522,052</b>	<b>480,510</b>	<b>(41,542)</b>		

## Service Delivery Base Budget 2026/27

## Assistant Director - Planning

Service	Base Budget	Base Budget	Movement	Movement	Explanation
	2025/26	2026/27			
<b>Property Information</b>					
Employee Costs	131,690	134,211	2,521	No major variances.	
Transport Related	100	100	0	No variances.	
Supplies and Services	97,790	47,880	(49,910)	(£50,000)	One off migration costs funded from income.
Income	(178,450)	(100,950)	77,500	£50,000 one off income to fund above. £27,500 loss on income due to migration.	
	<b>51,130</b>	<b>81,241</b>	<b>30,111</b>		
<b>Total Planning</b>	<b>1,864,196</b>	<b>1,871,558</b>	<b>7,362</b>		

## Service Delivery Base Budget 2026/27

## Assistant Director People Services

Service	Base Budget	Base Budget	Movement	Movement Explanation
	2025/26	2026/27	£	£
<b>Ad People Services</b>				
Employee Costs	77,607	94,926	17,319	£4,205 Employee inflation. £10,680 Growth for a full time AD post following retirement of existing postholder.
Transport Related Supplies and Services	1,194 100	1,194 100	0 0	No Variances. No Variances.
	<b>78,901</b>	<b>96,220</b>	<b>17,319</b>	
<b>Benefits Administration</b>				
Employee Costs	1,162,567	1,042,550	(120,017)	£86,535 Employee inflation. (£88,299) Employee transfers to Community. (£97,566) Non-recurring items to offset fixed term contracts in People Services. (£19,687) Pension adjustments.
Transport Related Supplies and Services	2,832 56,350	3,388 56,100	556 (250)	No Major Variances. No Major Variances.
Capital Financing Income	31,700 (272,366)	31,700 (261,366)	0 11,000	No Major Variances. Lower New Burdens Grant Funding.
	<b>981,083</b>	<b>872,372</b>	<b>(108,711)</b>	
<b>Community</b>				
Employee Costs	959,971	689,851	(270,120)	£4,884 Employee inflation. £88,299 Employee transfers from Benefits Administration. (£320,977) Grant and Reserve funded posts. (£37,442) Pension adjustments.
Transport Related Supplies and Services	15,713 124,555	12,392 103,395	(3,321)	Reduced travelling costs for fixed term contract staff. (21,160) (£15,160) Completion of fixed term contract costs in People Services. (£5,000) Lower grant contributions.
Income	(233,512)	0	233,512	Reduced grant income.
Internal Income (Capital Salaries)	(281,360)	(251,856)	29,504	Reduced DFG grant.
	<b>585,367</b>	<b>553,782</b>	<b>(31,585)</b>	
<b>Homelessness</b>				
Premises Costs	130,594	129,778	(816)	Inflation and savings relating to utility budgets.
Supplies and Services	949,658	1,064,000	114,342	£129,000 Higher Rent Deposits and B&B Charges offset by savings of (£14,658) relating to Locata licences and contributions.
Capital Financing Income	83,963 (1,747,767)	83,963 (1,201,453)	0 546,314	No Variances. (£120,000) Higher recoverable income to offset higher B&B charges. (£5,000) Higher contributions from clients towards Locata costs. £672,184 Grant income not budgeted - however, when received, this will be allocated to offset staffing costs and Homelessness Prevention activities.
	<b>(583,552)</b>	<b>76,288</b>	<b>659,840</b>	

## Service Delivery Base Budget 2026/27

## Assistant Director People Services

Service	Base Budget	Base Budget	Movement	Movement Explanation
	2025/26	2026/27	£	£
<b>Housing Options</b>				
Employee Costs	826,240	486,850	(339,390)	(£309,080) Completion of fixed term contracts in People Services. (£30,310) Pension adjustments.
Transport Related Supplies and Services	5,000 4,144	4,629 4,000	(371) (144)	Reduced lump sum travelling costs. No Major Variances.
	<b>835,384</b>	<b>495,479</b>	<b>(339,905)</b>	
<b>Total People Services</b>	<b>1,897,183</b>	<b>2,094,141</b>	<b>196,958</b>	
<b>Total Service Delivery</b>	<b>10,994,087</b>	<b>12,618,062</b>	<b>1,623,975</b>	

Capital Programme - Budget Monitoring 2025/26											
Scheme	Scheme Total Approval	Pre 2025/26 Expenditure	Updated Budget	Actual Expenditure	Remaining Budget (Forecasted YE spend)	Budget	Budget	Budget	Budget	Budget	Budget
					2025/26						
Our Greener Future											
		£	£	£	£	£	£	£	£	£	£
Cromer Offices LED Lighting Programme	178,796	172,715	6,081	6,081	0	0	0	0	0	0	0
Cromer Coast Protection Scheme	19,534,841	18,438,774	1,096,067	1,037,656	58,411	0	0	0	0	0	0
Coastal Erosion Assistance (Grants)	90,000	76,664	13,336	0	13,336	0	0	0	0	0	0
Mundesley Coastal Management Scheme	8,699,998	7,560,192	1,139,806	716,083	423,724	0	0	0	0	0	0
Coastal Management Fund	950,000	108,250	591,750	11,230	580,520	250,000	0	0	0	0	0
Coastwise	14,609,914	1,213,564	7,248,638	916,702	6,331,937	6,147,712	0	0	0	0	0
Purchase of Bins	600,000	150,000	178,476	21,394	157,082	150,000	150,000	0	0	0	0
Electric Vehicle Charging Points	248,600	215,283	33,317	0	33,317	0	0	0	0	0	0
The Reef Solar Carport	596,000	530,820	65,180	819	64,361	0	0	0	0	0	0
Holt Country Park Electricity Improvements	400,000	163,832	236,168	1,750	234,418	0	0	0	0	0	0
Public Conveniences Energy Efficiencies	150,000	1,218	148,782	3,415	145,367	0	0	0	0	0	0
Coastal Defences	600,000	150,000	150,000	50,845	99,155	150,000	150,000	0	0	0	0
Fakenham Sports Centre Decarbonisation	514,300	0	171,400	15,000	156,400	342,900	0	0	0	0	0
Waste Vehicles & Food Waste Bins	1,972,750	16,750	1,956,000	0	1,956,000	0	0	0	0	0	0
Overstrand Seawall Works	1,280,000	0	1,280,000	0	1,280,000	0	0	0	0	0	0
		14,315,002	2,780,974	11,534,027	7,040,612	300,000	0	0	0	0	0

Capital Programme - Budget Monitoring 2025/26										
Scheme	Scheme Total Approval	Pre 2025/26 Expenditure	Updated Budget	Actual Expenditure	Remaining Budget (Forecasted YE spend)	Budget	Budget	Budget	Budget	Budget
	£	£	2025/26 £	2025/26 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
<b>Developing Our Communities</b>										
Public Conveniences (Sheringham & North Walsham)	565,514	542,818	22,696	23,555	(859)	0	0	0	0	0
Public Conveniences - Albert Street, Holt	370,000	277,998	92,002	74,320	17,682	0	0	0	0	0
Cromer Pier - Steelworks and Improvements to Pavilion Theatre	1,384,000	1,086,033	297,967	0	297,967	0	0	0	0	0
North Walsham 3G Facility	860,000	12,432	847,568	0	847,568	0	0	0	0	0
Cromer 3G Football Facility	1,000,000	20,859	979,141	684,743	294,398	0	0	0	0	0
The Reef Leisure Centre	12,861,000	12,608,177	252,823	51,721	201,102	0	0	0	0	0
Green Road Football Facility (North Walsham)	60,000	9,777	50,223	0	50,223	0	0	0	0	0
New Play Area (Sheringham, The Lees)	120,000	48,571	71,429	71,889	(460)	0	0	0	0	0
Fakenham Leisure and Sports Hub (FLASH)	11,630,000	539,514	11,090,486	1,638,865	9,451,621	0	0	0	0	0
Back Stage Refurbishment - Pier Pavilion Theatre	405,000	388,335	16,665	16,468	197	0	0	0	0	0
Holt Country Park Staff Facilities	93,500	89,497	4,003	0	4,003	0	0	0	0	0
Cromer Church Wall	50,000	0	50,000	0	50,000	0	0	0	0	0
Cabbell Park Clubhouse	237,000	0	237,000	0	237,000	0	0	0	0	0
Itteringham Shop Roof Renovation	20,000	0	20,000	0	20,000	0	0	0	0	0
Holt Country Park Septic Tank	30,000	0	30,000	0	30,000	0	0	0	0	0
Public Conveniences Renovation, Holt Country Park	50,000	0	50,000	5,005	44,995	0	0	0	0	0
Holt Country Park Eco Learning Space	140,000	0	140,000	0	140,000	0	0	0	0	0
Holt Country Park Play Equipment	85,000	0	85,000	0	85,000	0	0	0	0	0
			14,337,003	2,566,566	11,770,437	0	0	0	0	0

Capital Programme - Budget Monitoring 2025/26											
Scheme	Scheme Total Approval	Pre 2025/26 Expenditure	Updated Budget	Actual Expenditure	Remaining Budget (Forecasted YE spend)	Budget	Budget	Budget	Budget	Budget	Budget
	£	£	2025/26 £	2025/26 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £	
<b>Meeting Our Housing Needs</b>											
Disabled Facilities Grants	12,079,040	Annual Programme	2,079,040	689,178	1,389,863	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Compulsory Purchase of Long-Term Empty Properties	930,000	546,165	383,835	0	383,835	0	0	0	0	0	0
Community Housing Fund (Grants to Housing Providers)	2,054,373	1,425,212	629,161	160,000	469,161	0	0	0	0	0	0
Council Owned Temporary Accommodation	6,346,584	4,762,007	1,584,577	854,275	730,302	0	0	0	0	0	0
Housing S106 Enabling	2,500,000	1,136,000	1,064,000	0	1,064,000	300,000	0	0	0	0	0
Loans to Housing Providers	600,000	260,000	340,000	310,000	30,000	0	0	0	0	0	0
			6,080,613	2,013,452	4,067,161	2,300,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

Capital Programme - Budget Monitoring 2025/26												
Scheme	Scheme Total Approval	Pre 2025/26 Expenditure	Updated Budget	Actual Expenditure	Remaining Budget (Forecasted YE spend)	Budget	Budget	Budget	Budget	Budget		
					2025/26							
Investing In Our Local Economy And Infrastructure												
		£	£	£	£	£	£	£	£	£	£	
Rocket House	1,077,085	224,638	852,447	137,998	714,449	0	0	0	0	0	0	
Property Acquisitions	710,000	9,133	700,868	0	700,868	0	0	0	0	0	0	
Chalet Refurbishment	125,000	72	124,928	15,242	109,686	0	0	0	0	0	0	
Marrams Building Renovation	50,000	3,487	46,513	0	46,513	0	0	0	0	0	0	
Car Parks Refurbishment	601,000	129,200	411,800	16,523	395,276	60,000	0	0	0	0	0	
Marrams Footpath and Lighting	290,000	52,627	237,373	7,975	229,398	0	0	0	0	0	0	
Asset Roof Replacements (Art Deco Block, Red Lion Retail Unit, Sheringham Chalet's)	165,351	75,138	90,213	74,945	15,269	0	0	0	0	0	0	
UK Shared Prosperity Fund	474,196	399,403	74,793	15,000	59,793	0	0	0	0	0	0	
Rural England Prosperity Fund	1,895,110	1,457,851	437,259	407,537	29,722	0	0	0	0	0	0	
New Fire Alarm and Fire Doors in Cromer Offices	150,000	149,214	786	400	386	0	0	0	0	0	0	
West Prom Sheringham, Lighting & Cliff Railings	55,000	0	55,000	25,113	29,887	0	0	0	0	0	0	
Collectors Cabin Roof	30,000	375	29,625	15,975	13,650	0	0	0	0	0	0	
Sunken Gardens Improvements, Marrams, Cromer	150,000	0	150,000	1,260	148,740	0	0	0	0	0	0	
Weybourne Car Park Improvements	20,000	0	20,000	15,000	5,000	0	0	0	0	0	0	
			3,231,603	732,968	2,498,635	60,000	0	0	0	0	0	

Capital Programme - Budget Monitoring 2025/26										
Scheme	Scheme Total Approval	Pre 2025/26 Expenditure	Updated Budget	Actual Expenditure	Remaining Budget (Forecasted YE spend)	Budget	Budget	Budget	Budget	Budget
	£	£	2025/26 £	2025/26 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
<b>A Strong, Responsible And Accountable Council</b>										
User IT Hardware Refresh	300,000	180,000	60,000	15,037	44,963	60,000	0	0	0	0
New Revenues and Benefits System	200,720	0	200,720	200,000	720	0	0	0	0	0
Customer Services C3 Software	32,600	0	32,600	23,375	9,225	0	0	0	0	0
Property Services Asset Management Database	30,000	0	30,000	9,900	20,100	0	0	0	0	0
Replacement of Uninterruptible Power Supply	40,000	0	40,000	0	40,000	0	0	0	0	0
			363,320	248,312	115,008	60,000	0	0	0	0
<b>Totals</b>	<b>38,327,541</b>	<b>8,342,273</b>	<b>29,985,268</b>	<b>9,460,612</b>	<b>2,300,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

2025/26 Capital Programme Financing Table		Budget 2025/26	Actual Expenditure 2025/26	Remaining Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31
Grants	24,523,160	6,230,574	18,292,586	8,147,712	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Contributions	3,780,000	776,564	3,003,436	300,000	0	0	0	0	0
Reserves	1,438,049	366,623	1,071,426	278,600	0	0	0	0	0
Revenue Contribution to Capital (RCCO)	20,000	15,000	5,000	0	0	0	0	0	0
Capital receipts	2,952,942	683,903	2,269,039	610,000	300,000	0	0	0	0
Borrowing	5,613,390	269,609	5,343,781	124,300	0	0	0	0	0
<b>Total</b>	<b>38,327,541</b>	<b>8,342,273</b>	<b>29,985,268</b>	<b>9,460,612</b>	<b>2,300,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>

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## Reserves Statement Budget 2026-27 onwards

Reserve	Purpose and Use of Reserve	Balance	Updated	Forecast	Forecast	Budgeted	Balance	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted	
		01/04/25	Budgeted Movement 2025/26	2025/26	Balance 01/04/26	Movement 2026/27	01/04/27	Movement 2027/28	Balance 01/04/28	Movement 2028/29	Balance 01/04/29	Movement 2029/30	Balance 01/04/30
		£	£	£	£	£	£	£	£	£	£	£	
General Fund - General Reserve	A working balance and contingency, current recommended balance is £2.1 million.	2,825,161	(14,706)	(139,706)	2,685,455	251,276	2,936,731	0	2,936,731	0	2,936,731	0	2,936,731
<b>Earmarked Reserves:</b>													
Capital Projects	To provide funding for capital developments and purchase of major assets.	474,807	(474,807)	(474,807)	(0)	0	(0)	0	(0)	0	(0)	0	(0)
Asset Management	To support improvements to our existing assets as identified through the Asset Management Plan.	427,948	(172,169)	(172,169)	255,779	300,000	555,779	0	555,779	0	555,779	0	555,779
Benefits	To be used to mitigate any claw back by the Department of Works and Pensions following final subsidy determination. Timing of the use will depend on audited subsidy claims. Also included in this allocation are service specific grants for service improvements that have not yet been offset by expenditure.	727,822	(51,567)	(51,567)	676,255	0	676,255	0	676,255	0	676,255	0	676,255
Building Control	Building Control surplus ring-fenced to cover any future deficits in the service.	105,085	(19,874)	(19,874)	85,211	0	85,211	0	85,211	0	85,211	0	85,211
Business Rates	To be used for the support of local businesses and to mitigate impact of final claims and appeals in relation to business rates retention scheme.	1,683,890	(18,000)	(18,000)	1,665,890	(18,000)	1,647,890	(18,000)	1,629,890	(18,000)	1,611,890	0	1,611,890
Coast Protection	To support the ongoing coast protection maintenance programme ands carry forward funding between financial years.	219,393	0	0	219,393	0	219,393	0	219,393	0	219,393	0	219,393
Communities	To support projects that communities identify where they will make a difference to the economic and social wellbeing of the area.	168,941	0	0	168,941	(160,000)	8,941	0	8,941	0	8,941	0	8,941
Delivery Plan	To help achieve the outputs from the Corporate Plan and Delivery Plan.	1,117,423	(609,432)	(609,432)	507,991	(50,000)	457,991	0	457,991	0	457,991	0	457,991
Economic Development and Regeneration	Earmarked from previous underspends within Economic Development and Regeneration Budgets.	178,079	0	(34,000)	144,079	0	144,079	0	144,079	0	144,079	0	144,079
Election Reserve	Established to meet costs associated with district council elections, to smooth the impact between financial years.	123,000	60,000	60,000	183,000	0	183,000	0	183,000	0	183,000	0	183,000
Enforcement Works	Established to meet costs associated with district council enforcement works including buildings at risk .	39,884	0	0	39,884	0	39,884	0	39,884	0	39,884	0	39,884
Environmental Health	Earmarking of previous underspends and additional income to meet Environmental Health initiatives.	668,414	0	0	668,414	0	668,414	0	668,414	0	668,414	0	668,414
Environment Reserve	To fund expenditure relating to the Council's Green Agenda.	150,000	0	0	150,000	0	150,000	0	150,000	0	150,000	0	150,000
Extended Responsibility Producer	Earmarking of money to be received in relation to packaging, waste collection and disposal costs.	0	1,283,233	1,283,233	1,283,233	0	1,283,233	0	1,283,233	0	1,283,233	0	1,283,233
Grants	Revenue Grants received and due to timing issues not used in the year.	2,719,520	(95,159)	(237,660)	2,481,860	(83,854)	2,398,006	(19,720)	2,378,286	(20,020)	2,358,266	0	2,358,266
Housing	Previously earmarked for stock condition survey and housing needs assessment. Also now contains the balance of the Housing Community Grant funding received in 2016/17.	1,551,341	(284,460)	(284,460)	1,266,881	(219,959)	1,046,922	(59,513)	987,409	0	987,409	0	987,409

## Reserves Statement Budget 2026-27 onwards

Reserve	Purpose and Use of Reserve	Balance	Updated	Forecast	Forecast	Budgeted	Balance	Budgeted	Budgeted	Budgeted	Budgeted	Budgeted
		01/04/25	Budgeted Movement 2025/26	2025/26	Balance 01/04/26	Movement 2026/27	01/04/27	Movement 2027/28	Balance 01/04/28	Movement 2028/29	Balance 01/04/29	Movement 2029/30
		£	£	£	£	£	£	£	£	£	£	£
Innovation Fund	Contract default payments earmarked to fund service improvement projects.	593,019	0	0	593,019	0	593,019	0	593,019	0	593,019	0
Land Charges	To mitigate the impact of potential income reductions.	250,052	0	0	250,052	0	250,052	0	250,052	0	250,052	0
Legal	One off funding for Compulsory Purchase Order (CPO) work and East Law Surplus.	52,914	(4,579)	(4,579)	48,335	0	48,335	0	48,335	0	48,335	0
Local Government Reorganisation	To provide for costs associated with the implementation of Local Government Reorganisation.	0	0	0	0	750,000	750,000	0	750,000	0	750,000	0
Major Repairs Reserve	To provide provision for the repair and maintenance of the councils asset portfolio.	456,327	(50,000)	(50,000)	406,327	0	406,327	0	406,327	0	406,327	0
Net Zero Initiatives	to support the Councils Net Zero programme	384,037	(21,400)	(21,400)	362,637	(278,600)	84,037	0	84,037	0	84,037	0
New Homes Bonus (NHB)	Established for supporting communities with future growth and development and Plan review*	118,315	(83,763)	(45,763)	72,552	0	72,552	0	72,552	0	72,552	0
Organisational Development	To provide funding for organisation development to create capacity within the organisation, including the provision and support for apprenticeships and internships.	98,881	0	0	98,881	0	98,881	0	98,881	0	98,881	0
Planning	To help Coastal Communities adapt to coastal changes.	89,566	0	0	89,566	0	89,566	0	89,566	0	89,566	0
Restructuring & Invest to Save Proposals	Additional Planning income earmarked for Planning initiatives including Plan Review.	278,433	46,763	46,763	325,196	12,000	337,196	50,000	387,196	50,000	437,196	50,000
	To fund one-off redundancy and pension strain costs and invest to save initiatives. Transfers from this reserve will be allocated against business cases as they are approved. Timing of the use of this reserve will depend on when business cases are approved.	699,748	0	(159,205)	540,543	0	540,543	0	540,543	0	540,543	0
Second Home Premium	To earmark the additional income delivered from the introduction of second Home premium council tax, to be used for affordable housing and homelessness prevention initiatives.	0	515,337	515,337	515,337	285,000	800,337	400,000	1,200,337	400,000	1,600,337	400,000
Treasury	To smooth impacts on the Revenue account of movement in fair value changes of the Councils holdings in Pooled Funds	300,000	0	0	300,000	0	300,000	0	300,000	0	300,000	0
<b>Total Reserves</b>		<b>16,502,000</b>	<b>5,417</b>	<b>(417,289)</b>	<b>16,084,711</b>	<b>787,863</b>	<b>16,872,574</b>	<b>352,767</b>	<b>17,225,341</b>	<b>411,980</b>	<b>17,637,321</b>	<b>450,000</b>
												<b>18,087,321</b>

## Capital Bids 2026/27

Scheme	Total Scheme Cost £	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £
<b>Our Greener Future</b>					
Environmental Services Infrastructure Upgrade	760,000	760,000	0	0	0
NNDC Cromer Office Solar Panels	60,000	60,000	0	0	0
<b>Developing our Communities</b>					
Play Area Equipment	120,000	120,000	0	0	0
Cromer Pier Substructure Works	3,670,000	470,000	1,030,000	2,170,000	0
Cromer Pier Fire Service Dry Riser	100,000	100,000	0	0	0
Melbourne Slope, Cromer Public Realm & Shelter	30,000	30,000	0	0	0
Newgate Lane, Wells, Public Conveniences	40,000	40,000	0	0	0
<b>Meeting our Housing Needs</b>					
Purchase of Temporary Accommodation	4,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Investing In Our Local Economy And Infrastructure</b>					
Cornish Way Industrial Units Roof Renovations	500,000	500,000	0	0	0
Fakenham Connect Roof and Fire Doors	100,000	100,000	0	0	0
The Watch House Cliff Stabilisation Works	400,000	400,000	0	0	0
North Lodge Car Park	250,000	250,000	0	0	0
The Cedars Renovations	240,000	240,000	0	0	0
Car Park Improvements	325,000	325,000	0	0	0
Drs Steps, Cromer	70,000	70,000	0	0	0
<b>Investing In Our Local Economy And Infrastructure</b>					
Reprographics Guillotine	15,000	15,000	0	0	0
<b>Total Capital Bids</b>	<b>10,680,000</b>	<b>4,480,000</b>	<b>2,030,000</b>	<b>3,170,000</b>	<b>1,000,000</b>

Capital Programme Financing	Budget 2026/27 £	Budget 2027/28 £	Budget 2028/29 £	Budget 2029/30 £
Grants	1,000,000	1,000,000	1,000,000	1,000,000
Other Contributions	75,000	0	0	0
Asset Management Reserve	0	0	0	0
Major Projects Reserve	0	0	0	0
Delivery Plan Reserve	0	0	0	0
Capital Projects Reserve	0	0	0	0
Net Zero Reserve	0	0	0	0
Second Homes Premium	0	0	0	0

<b>Scheme</b>	<b>Total Scheme Cost</b> £	<b>Budget 2026/27</b> £	<b>Budget 2027/28</b> £	<b>Budget 2028/29</b> £	<b>Budget 2029/30</b> £
Revenue Contribution to Capital (RCCO)		0	0	0	0
Capital Receipts		15,000	0	0	0
Internal / External Borrowing		3,390,000	1,030,000	2,170,000	0
<b>TOTAL FINANCING</b>		<b>4,480,000</b>	<b>2,030,000</b>	<b>3,170,000</b>	<b>1,000,000</b>
<b>Total requested costs</b>				<b>10,680,000</b>	

## Appendix F – Council Tax Tables 2026/27

The Local Authorities (Calculation of Tax Base) (England) Regulations 2012 contain rules for the calculation of the Council Tax Base, which is an amount required by the Local Government Finance Act 1992 to be used in the calculation of the tax by the Council as the billing authority, and Norfolk County Council and the Norfolk Police and Crime Commissioner as major precepting authorities, and in the calculation of the precept payable by the Council to the County Council and Norfolk Police and Crime Commissioner. The Council Tax Base was calculated as follows for the year 2026/27.

The number of dwellings in each Council Tax band considering the multipliers, discounts, exemptions, rate of collection and Council Tax Support:

- a) or the whole Council area as 46,377.70 (Item T in the formula in Section 31B of the Local Government Finance Act 1992) being calculated by the Council, in accordance with Regulation 3 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as its Council Tax base for the year.
- b) being the amounts calculated by the Council, in accordance with Regulation 6 of The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as the amounts of its Council Tax base for the year for dwellings in those parts of its area to which special items (parish precepts) may relate.

PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby With Thwaite	119.80	Letheringsett With Glandford	162.90
Aldborough and Thurgarton	247.90	Little Barningham	52.90
Antingham	123.60	Little Snoring	291.60
Ashmanhaugh	77.50	Ludham	541.00
Aylmerton	244.70	Matlaske	66.80
Baconsthorpe	105.30	Melton Constable	244.80
Bacton	625.30	Morston	80.90
Barsham	128.30	Mundesley	1,335.20
Barton Turf	256.60	Neatishead	243.30
Beckham East/West	130.90	North Walsham	4,246.70
Beeston Regis	429.40	Northrepps	431.50
Binham	272.60	Overstrand	554.30
Blakeney	807.30	Paston	105.60
Bodham	184.90	Plumstead	51.60
Briningham	77.80	Potter Heigham	433.00
Brinton	139.90	Raynham	245.40
Briston	929.50	Roughton	343.40
Brumstead	23.80	Runton (East & West)	850.00
Catfield	349.80	Ryburgh	247.60
Cley	460.50	Salthouse	168.70
Colby	198.00	Scotow	294.50
Corusty and Saxthorpe	309.40	Sculthorpe	308.40
Cromer	3,551.10	Sea Palling	248.30
Dilham	161.90	Sheringham	3,711.00

## Appendix F – Council Tax Tables 2026/27

Dunton	53.60	Sidestrand	56.00
East Ruston	210.00	Skeyton	93.20
Edgefield	230.40	Sloley	111.80
Erpingham	272.40	Smallburgh	201.70
Fakenham	2,702.60	Southrepps	369.10
Felbrigg	84.20	Stalham	1,212.60
Felmingham	210.90	Stibbard	147.10
Field Dalling	173.20	Stiffkey	172.00
Fulmodeston	196.50	Stody	105.70
Gimingham	159.50	Suffield	72.10
Great Snoring	118.70	Sustead	114.20
Gresham	185.50	Sutton	410.90
Gunthorpe	177.30	Swafield	125.20
Hanworth	116.60	Swanton Abbott	153.00
Happisburgh	381.70	Swanton Novers	97.10
Helhoughton	111.60	Tattersett	286.40
Hempstead	90.90	Thornage	118.40
Hempton & Pudding Norton	270.40	Thorpe Market	133.70
Hickling	444.30	Thurning	33.00
High Kelling	342.30	Thursford	121.10
Hindolveston	229.80	Trimingham	147.50
Hindringham	297.90	Trunch	389.70
Holkham	97.80	Tunstead	275.40
Holt	2,252.90	Upper Sheringham	114.20
Honing	126.30	Walcott	261.50
Horning	691.50	Walsingham	432.50
Horsey	44.20	Warham	111.20
Hoveton	901.20	Wells-Next-The-Sea	1,555.80
Ingham	165.50	Westwick	34.70
Ingworth	42.60	Weybourne	436.30
Itteringham	77.80	Wickmere	59.90
Kelling	118.90	Wighton	139.20
Kettlestone	114.50	Witton	143.30
Knapton	166.50	Wiveton	96.20
Langham	257.90	Wood Norton	107.00
Lessingham	271.50	Worstead	334.40

## Appendix F – Council Tax Tables 2026/27

That the following amounts be now **CALCULATED** by the Council for the year 2026/27 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 and the relevant regulations and directions as follows:

- a) £63,178,417 being the aggregate of the amounts which the Council estimates for the expenditure items set out in Section 31A(2) of the Act.
- b) £50,574,799 being the aggregate of the amounts which the Council estimates for the income items set out in Section 31A(3) of the Act.
- c) £12,603,618 being the amount by which the aggregate at (a) above exceeds the aggregate at (b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its Council Tax requirement for the year.
- d) £271.76 being the amount at (c) above divided by the amount at 5.5(a) above, calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- e) £4,318,242 being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act.
- f) £178.65 being the amount at (d) above less the result given by dividing the amount at (e) above by the amount at 5.5 (a) above, calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no special item (Parish precept) relates.

## Appendix F – Council Tax Tables 2026/27

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PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE	PART OF THE COUNCIL'S AREA	COUNCIL TAX BASE
Alby With Thwaite	208.61	Letheringsett With Glandford	190.92
Aldborough and Thurgarton	235.12	Little Barningham	198.23
Antingham	211.01	Little Snoring	264.38
Ashmanhaugh	249.07	Ludham	224.12
Aylmerton	214.39	Matlaske	253.50
Baconsthorpe	269.81	Melton Constable	264.43
Bacton	215.43	Morston	178.65
Barsham	209.82	Mundesley	266.27
Barton Turf	227.28	Neatishead	235.97
Beckham East/West	222.57	North Walsham	287.81
Beeston Regis	214.16	Northrepps	229.61
Binham	222.67	Overstrand	243.59
Blakeney	271.55	Paston	249.80
Bodham	254.36	Plumstead	251.32
Briningham	208.98	Potter Heigham	225.79
Brinton	237.97	Raynham	218.67
Briston	246.42	Roughton	231.06
Brumstead	178.65	Runton (East & West)	210.41
Catfield	284.42	Ryburgh	263.28
Cley	228.31	Salthouse	244.09
Colby	263.42	Scot tow	231.28
Corpusty and Saxthorpe	238.44	Sculthorpe	233.81
Cromer	294.39	Sea Palling	237.41
Dilham	216.94	Sheringham	296.48
Dunton	178.65	Sidestrand	234.00
East Ruston	215.22	Skeyton	191.80
Edgefield	217.71	Soley	241.26
Erpingham	246.93	Smallburgh	214.59
Fakenham	497.55	Southrepps	230.12
Felbrigg	246.34	Stalham	343.58
Felmingham	190.50	Stibbard	348.58
Field Dalling	245.62	Stiffkey	227.48
Fulmodeston	244.80	Stody	259.06
Gimingham	248.40	Suffield	199.45
Great Snoring	237.62	Sustead	224.62
Gresham	237.14	Sutton	223.67
Gunthorpe	209.10	Swafield	225.25
Hanworth	202.23	Swanton Abbott	237.47
Happisburgh	193.81	Swanton Novers	278.87

## Appendix F – Council Tax Tables 2026/27

Helhoughton	261.78	Tattersett	214.98
Hempstead	228.70	Thornage	239.46
Hempton & Pudding Norton	247.64	Thorpe Market	234.74
Hickling	305.85	Thurning	178.65
High Kelling	217.78	Thursford	236.45
Hindolveston	251.75	Trimingham	261.28
Hindringham	217.25	Trunch	256.49
Holkham	224.66	Tunstead	231.65
Holt	289.96	Upper Sheringham	231.50
Honing	196.86	Walcott	270.84
Horning	218.45	Walsingham	263.27
Horsey	208.06	Warham	250.59
Hoveton	265.70	Wells-Next-The-Sea	252.56
Ingham	193.15	Westwick	178.65
Ingworth	251.53	Weybourne	238.35
Itteringham	237.77	Wickmere	246.59
Kelling	241.72	Wighton	219.95
Kettlestone	220.57	Witton	215.66
Knapton	250.72	Wiveton	219.57
Langham	240.32	Wood Norton	211.49
Lessingham	198.90	Worstead	209.00

being the amounts given by adding to the amount at 5.6(f) above to the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each case by the amount at 5.5(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate.

h)

PART OF THE COUNCIL'S AREA	VALUATION BANDS							
	A	B	C	D	E	F	G	H
Alby with Thwaite	139.07	162.25	185.43	208.61	254.97	301.33	347.69	417.23
Aldborough and Thurgarton	156.74	182.87	208.99	235.12	287.37	339.62	391.87	470.24
Antingham	140.67	164.12	187.56	211.01	257.90	304.79	351.68	422.02
Ashmanhaugh	166.05	193.72	221.40	249.07	304.42	359.77	415.12	498.15
Aylmerton	142.93	166.75	190.57	214.39	262.03	309.68	357.32	428.79
Baconsthorpe	179.87	209.85	239.83	269.81	329.77	389.73	449.69	539.63
Bacton	143.62	167.55	191.49	215.43	263.30	311.17	359.05	430.86
Barsham	139.88	163.19	186.51	209.82	256.45	303.08	349.71	419.65
Barton Turf	151.52	176.77	202.03	227.28	277.79	328.30	378.81	454.57
Beckham East/West	148.38	173.11	197.84	222.57	272.03	321.49	370.96	445.15
Beeston Regis	142.77	166.57	190.36	214.16	261.75	309.34	356.94	428.32
Binham	148.44	173.18	197.92	222.67	272.15	321.63	371.11	445.34
Blakeney	181.03	211.20	241.37	271.55	331.89	392.24	452.58	543.10

## Appendix F – Council Tax Tables 2026/27

Bodham	169.57	197.84	226.10	254.36	310.89	367.41	423.94	508.73
Briningham	139.32	162.54	185.76	208.98	255.42	301.86	348.30	417.96
Brinton	158.65	185.09	211.53	237.97	290.86	343.74	396.63	475.95
Briston	164.28	191.66	219.04	246.42	301.19	355.95	410.71	492.85
Catfield	189.61	221.21	252.82	284.42	347.63	410.83	474.04	568.84
Cley	152.20	177.57	202.94	228.31	279.04	329.78	380.52	456.62
Colby	175.61	204.88	234.15	263.42	321.96	380.50	439.04	526.85
Corpusty and Saxthorpe	158.96	185.45	211.94	238.44	291.43	344.41	397.40	476.88
Cromer	196.26	228.97	261.68	294.39	359.81	425.23	490.65	588.78
Dilham	144.63	168.73	192.84	216.94	265.15	313.36	361.57	433.89
East Ruston	143.48	167.39	191.30	215.22	263.04	310.87	358.70	430.44
Edgefield	145.14	169.33	193.52	217.71	266.09	314.47	362.85	435.42
Erpingham	164.62	192.05	219.49	246.93	301.80	356.67	411.55	493.86
Fakenham	331.70	386.98	442.26	497.55	608.11	718.68	829.25	995.10
Felbrigg	164.23	191.60	218.97	246.34	301.08	355.83	410.57	492.69
Felmingham	127.00	148.16	169.33	190.50	232.83	275.17	317.50	381.00
Field Dalling	163.74	191.04	218.33	245.62	300.20	354.79	409.37	491.24
Fulmodeston	163.20	190.40	217.60	244.80	299.20	353.61	408.01	489.61
Gimingham	165.60	193.20	220.80	248.40	303.60	358.80	414.00	496.81
Great Snoring	158.41	184.81	211.21	237.62	290.42	343.23	396.03	475.24
Gresham	158.09	184.44	210.79	237.14	289.83	342.53	395.23	474.28
Gunthorpe	139.40	162.63	185.87	209.10	255.57	302.04	348.51	418.21
Hanworth	134.82	157.29	179.76	202.23	247.17	292.11	337.05	404.46
Happisburgh	129.20	150.74	172.27	193.81	236.88	279.94	323.01	387.62
Helhoughton	174.52	203.60	232.69	261.78	319.95	378.12	436.30	523.56
Hempstead	152.47	177.88	203.29	228.70	279.52	330.35	381.17	457.41
Hempton & Pudding Norton	165.09	192.61	220.12	247.64	302.67	357.70	412.74	495.28
Hickling	203.90	237.88	271.86	305.85	373.82	441.78	509.75	611.70
High Kelling	145.19	169.39	193.58	217.78	266.18	314.58	362.98	435.57
Hindolveston	167.83	195.81	223.78	251.75	307.70	363.64	419.59	503.51
Hindringham	144.83	168.97	193.11	217.25	265.53	313.81	362.08	434.50
Holkham	149.77	174.73	199.69	224.66	274.58	324.51	374.43	449.32
Holt	193.30	225.52	257.74	289.96	354.39	418.83	483.27	579.92
Honing	131.24	153.11	174.98	196.86	240.60	284.35	328.10	393.72
Horning	145.63	169.90	194.18	218.45	266.99	315.54	364.08	436.90
Horsey	138.70	161.82	184.94	208.06	254.29	300.53	346.76	416.12
Hoveton	177.13	206.66	236.18	265.70	324.75	383.79	442.84	531.41
Ingham	128.76	150.22	171.69	193.15	236.07	278.99	321.91	386.30
Ingworth	167.69	195.64	223.58	251.53	307.43	363.33	419.22	503.07
Itteringham	158.51	184.93	211.35	237.77	290.61	343.45	396.29	475.55
Kelling	161.15	188.01	214.86	241.72	295.44	349.16	402.88	483.45
Kettlestone	147.04	171.55	196.06	220.57	269.58	318.60	367.61	441.14
Knapton	167.14	195.00	222.86	250.72	306.43	362.15	417.87	501.44
Langham	160.21	186.92	213.62	240.32	293.73	347.14	400.54	480.65
Lessingham	132.60	154.70	176.80	198.90	243.10	287.31	331.51	397.81
Letheringsett with Glandford	127.28	148.49	169.71	190.92	233.35	275.78	318.21	381.85
Little Barningham	132.15	154.18	176.20	198.23	242.28	286.33	330.39	396.46

## Appendix F – Council Tax Tables 2026/27

Little Snoring	176.25	205.63	235.00	264.38	323.13	381.88	440.63	528.76
Ludham	149.41	174.31	199.21	224.12	273.92	323.73	373.53	448.24
Matlaske	169.00	197.16	225.33	253.50	309.83	366.16	422.50	507.00
Melton Constable	176.28	205.67	235.05	264.43	323.19	381.96	440.72	528.86
Mundesley	177.51	207.10	236.69	266.27	325.45	384.62	443.79	532.55
Neatishead	157.31	183.53	209.75	235.97	288.41	340.85	393.29	471.95
North Walsham	191.87	223.85	255.83	287.81	351.77	415.73	479.69	575.63
Northrepps	153.07	178.58	204.09	229.61	280.63	331.66	382.68	459.22
Overstrand	162.39	189.46	216.53	243.59	297.72	351.86	405.99	487.19
Paston	166.53	194.29	222.04	249.80	305.31	360.82	416.34	499.61
Plumstead	167.54	195.47	223.39	251.32	307.17	363.02	418.87	502.64
Potter Heigham	150.53	175.62	200.70	225.79	275.97	326.15	376.32	451.59
Raynham	145.78	170.08	194.37	218.67	267.26	315.86	364.45	437.34
Roughton	154.04	179.71	205.39	231.06	282.41	333.76	385.11	462.13
Runton	140.27	163.65	187.03	210.41	257.17	303.93	350.69	420.82
Ryburgh	175.52	204.77	234.02	263.28	321.78	380.29	438.80	526.56
Salthouse	162.72	189.84	216.97	244.09	298.33	352.57	406.81	488.18
Scotton	154.18	179.88	205.58	231.28	282.67	334.07	385.46	462.56
Sculthorpe	155.87	181.85	207.83	233.81	285.77	337.72	389.68	467.62
Sea Palling	158.27	184.65	211.03	237.41	290.17	342.93	395.69	474.83
Sheringham	197.65	230.60	263.54	296.48	362.37	428.25	494.14	592.97
Sidestrand	156.00	182.00	208.00	234.00	286.00	338.01	390.01	468.01
Skeyton	127.86	149.18	170.49	191.80	234.42	277.05	319.67	383.60
Sloley	160.84	187.64	214.45	241.26	294.87	348.48	402.10	482.52
Smallburgh	143.06	166.90	190.75	214.59	262.28	309.96	357.65	429.18
Southrepps	153.41	178.98	204.55	230.12	281.26	332.40	383.54	460.25
Stalham	229.05	267.23	305.40	343.58	419.93	496.28	572.64	687.16
Stibbard	232.38	271.11	309.85	348.58	426.04	503.50	580.97	697.16
Stiffkey	151.65	176.93	202.21	227.48	278.03	328.59	379.14	454.97
Stody	172.71	201.49	230.28	259.06	316.63	374.20	431.77	518.13
Suffield	132.96	155.13	177.29	199.45	243.77	288.10	332.42	398.90
Sustead	149.74	174.70	199.66	224.62	274.53	324.45	374.36	449.24
Sutton	149.11	173.96	198.82	223.67	273.37	323.08	372.78	447.34
Swafield	150.17	175.19	200.22	225.25	275.31	325.36	375.42	450.51
Swanton Abbott	158.31	184.70	211.08	237.47	290.24	343.01	395.78	474.94
Swanton Novers	185.91	216.90	247.89	278.87	340.84	402.82	464.79	557.75
Tattersett	143.32	167.20	191.09	214.98	262.75	310.52	358.30	429.96
Thornage	159.64	186.24	212.85	239.46	292.67	345.88	399.10	478.92
Thorpe Market	156.49	182.57	208.66	234.74	286.91	339.07	391.24	469.49
Thursford	157.63	183.90	210.18	236.45	288.99	341.54	394.08	472.90
Trimingham	174.19	203.22	232.25	261.28	319.35	377.41	435.47	522.57
Trunch	170.99	199.49	227.99	256.49	313.49	370.49	427.49	512.98
Tunstead	154.43	180.17	205.91	231.65	283.13	334.61	386.09	463.31
Upper Sheringham	154.33	180.05	205.78	231.50	282.95	334.39	385.84	463.00
Walcott	180.56	210.65	240.75	270.84	331.03	391.22	451.40	541.69
Walsingham	175.51	204.76	234.02	263.27	321.77	380.28	438.79	526.54
Warham	167.06	194.90	222.74	250.59	306.27	361.96	417.65	501.18
Wells-next-the-Sea	168.37	196.44	224.50	252.56	308.69	364.81	420.94	505.13
Weybourne	158.90	185.38	211.87	238.35	291.32	344.29	397.26	476.71
Wickmere	164.39	191.79	219.19	246.59	301.39	356.19	410.99	493.19

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Wighton	146.63	171.07	195.51	219.95	268.83	317.71	366.59	439.91
Witton	143.77	167.73	191.70	215.66	263.58	311.51	359.43	431.32
Wiveton	146.38	170.78	195.17	219.57	268.36	317.16	365.95	439.15
Wood Norton	140.99	164.49	187.99	211.49	258.49	305.49	352.49	422.99
Worstead	139.33	162.56	185.78	209.00	255.45	301.90	348.34	418.01
All Other Parts of the Council's Area	119.10	138.95	158.80	178.65	218.35	258.05	297.75	357.30

being the amounts given by multiplying (as appropriate) the amounts at 5.6(f) or 5.6(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

5.7 That it be **NOTED** that for the year 2026/27 the Norfolk County Council and the Office of the Police & Crime Commissioner for Norfolk have stated the following amounts in precepts issued to the Council, in accordance with Section 40 of the Local Government Finance Act 1992, for each of the categories of dwellings shown below:

	<b>VALUATION BANDS</b>							
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Norfolk County Council	1,228.92	1,433.74	1,638.56	1,843.38	2,253.02	2,662.66	3,072.30	3,686.76
Norfolk Police and Crime Commissioner	229.86	268.17	306.48	344.79	421.41	498.03	574.65	689.58

5.8 That, having calculated the aggregate in each case of the amounts at 5.6(h) and 5.7 above, the Council, in accordance with Section 30 and 36 of the Local Government Finance Act 1992, **HEREBY SETS** the following amounts as the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings shown below:

<b>PART OF THE COUNCIL'S AREA</b>	<b>VALUATION BANDS</b>							
	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Alby with Thwaite	1,597.85	1,864.16	2,130.47	2,396.78	2,929.40	3,462.02	3,994.64	4,793.57
Aldborough and Thurgarton	1,615.52	1,884.78	2,154.03	2,423.29	2,961.80	3,500.31	4,038.82	4,846.58
Antingham	1,599.45	1,866.03	2,132.60	2,399.18	2,932.33	3,465.48	3,998.63	4,798.36
Ashmanhaugh	1,624.83	1,895.63	2,166.44	2,437.24	2,978.85	3,520.46	4,062.07	4,874.49
Aylmerton	1,601.71	1,868.66	2,135.61	2,402.56	2,936.46	3,470.37	4,004.27	4,805.13
Baconsthorpe	1,638.65	1,911.76	2,184.87	2,457.98	3,004.20	3,550.42	4,096.64	4,915.97
Bacton	1,602.40	1,869.46	2,136.53	2,403.60	2,937.73	3,471.86	4,006.00	4,807.20
Barsham	1,598.66	1,865.10	2,131.55	2,397.99	2,930.88	3,463.77	3,996.66	4,795.99
Barton Turf	1,610.30	1,878.68	2,147.07	2,415.45	2,952.22	3,488.99	4,025.76	4,830.91

## Appendix F – Council Tax Tables 2026/27

Beckham East/West	1,607.16	1,875.02	2,142.88	2,410.74	2,946.46	3,482.18	4,017.91	4,821.49
Beeston Regis	1,601.55	1,868.48	2,135.40	2,402.33	2,936.18	3,470.03	4,003.89	4,804.66
Binham	1,607.22	1,875.09	2,142.96	2,410.84	2,946.58	3,482.32	4,018.06	4,821.68
Blakeney	1,639.81	1,913.11	2,186.41	2,459.72	3,006.32	3,552.93	4,099.53	4,919.44
Bodham	1,628.35	1,899.75	2,171.14	2,442.53	2,985.32	3,528.10	4,070.89	4,885.07
Briningham	1,598.10	1,864.45	2,130.80	2,397.15	2,929.85	3,462.55	3,995.25	4,794.30
Brinton	1,617.43	1,887.00	2,156.57	2,426.14	2,965.29	3,504.43	4,043.58	4,852.29
Briston	1,623.06	1,893.57	2,164.08	2,434.59	2,975.62	3,516.64	4,057.66	4,869.19
Catfield	1,648.39	1,923.12	2,197.86	2,472.59	3,022.06	3,571.52	4,120.99	4,945.18
Cley	1,610.98	1,879.48	2,147.98	2,416.48	2,953.47	3,490.47	4,027.47	4,832.96
Colby	1,634.39	1,906.79	2,179.19	2,451.59	2,996.39	3,541.19	4,085.99	4,903.19
Corpusty and Saxthorpe	1,617.74	1,887.36	2,156.98	2,426.61	2,965.86	3,505.10	4,044.35	4,853.22
Cromer	1,655.04	1,930.88	2,206.72	2,482.56	3,034.24	3,585.92	4,137.60	4,965.12
Dilham	1,603.41	1,870.64	2,137.88	2,405.11	2,939.58	3,474.05	4,008.52	4,810.23
East Ruston	1,602.26	1,869.30	2,136.34	2,403.39	2,937.47	3,471.56	4,005.65	4,806.78
Edgefield	1,603.92	1,871.24	2,138.56	2,405.88	2,940.52	3,475.16	4,009.80	4,811.76
Erpingham	1,623.40	1,893.96	2,164.53	2,435.10	2,976.23	3,517.36	4,058.50	4,870.20
Fakenham	1,790.48	2,088.89	2,387.30	2,685.72	3,282.54	3,879.37	4,476.20	5,371.44
Felbrigg	1,623.01	1,893.51	2,164.01	2,434.51	2,975.51	3,516.52	4,057.52	4,869.03
Felmingham	1,585.78	1,850.07	2,114.37	2,378.67	2,907.26	3,435.86	3,964.45	4,757.34
Field Dalling	1,622.52	1,892.95	2,163.37	2,433.79	2,974.63	3,515.48	4,056.32	4,867.58
Fulmodeston	1,621.98	1,892.31	2,162.64	2,432.97	2,973.63	3,514.30	4,054.96	4,865.95
Gimingham	1,624.38	1,895.11	2,165.84	2,436.57	2,978.03	3,519.49	4,060.95	4,873.15
Great Snoring	1,617.19	1,886.72	2,156.25	2,425.79	2,964.85	3,503.92	4,042.98	4,851.58
Gresham	1,616.87	1,886.35	2,155.83	2,425.31	2,964.26	3,503.22	4,042.18	4,850.62
Gunthorpe	1,598.18	1,864.54	2,130.91	2,397.27	2,930.00	3,462.73	3,995.46	4,794.55
Hanworth	1,593.60	1,859.20	2,124.80	2,390.40	2,921.60	3,452.80	3,984.00	4,780.80
Happisburgh	1,587.98	1,852.65	2,117.31	2,381.98	2,911.31	3,440.63	3,969.96	4,763.96
Helhoughton	1,633.30	1,905.51	2,177.73	2,449.95	2,994.38	3,538.81	4,083.25	4,899.90
Hempstead	1,611.25	1,879.79	2,148.33	2,416.87	2,953.95	3,491.04	4,028.12	4,833.75
Hempton & Pudding Norton	1,623.87	1,894.52	2,165.16	2,435.81	2,977.10	3,518.39	4,059.69	4,871.62
Hickling	1,662.68	1,939.79	2,216.90	2,494.02	3,048.25	3,602.47	4,156.70	4,988.04
High Kelling	1,603.97	1,871.30	2,138.62	2,405.95	2,940.61	3,475.27	4,009.93	4,811.91
Hindolveston	1,626.61	1,897.72	2,168.82	2,439.92	2,982.13	3,524.33	4,066.54	4,879.85
Hindringham	1,603.61	1,870.88	2,138.15	2,405.42	2,939.96	3,474.50	4,009.03	4,810.84
Holkham	1,608.55	1,876.64	2,144.73	2,412.83	2,949.01	3,485.20	4,021.38	4,825.66
Holt	1,652.08	1,927.43	2,202.78	2,478.13	3,028.82	3,579.52	4,130.22	4,956.26
Honing	1,590.02	1,855.02	2,120.02	2,385.03	2,915.03	3,445.04	3,975.05	4,770.06
Horning	1,604.41	1,871.81	2,139.22	2,406.62	2,941.42	3,476.23	4,011.03	4,813.24

## Appendix F – Council Tax Tables 2026/27

Horsey	1,597.48	1,863.73	2,129.98	2,396.23	2,928.72	3,461.22	3,993.71	4,792.46
Hoveton	1,635.91	1,908.57	2,181.22	2,453.87	2,999.18	3,544.48	4,089.79	4,907.75
Ingham	1,587.54	1,852.13	2,116.73	2,381.32	2,910.50	3,439.68	3,968.86	4,762.64
Ingworth	1,626.47	1,897.55	2,168.62	2,439.70	2,981.86	3,524.02	4,066.17	4,879.41
Itteringham	1,617.29	1,886.84	2,156.39	2,425.94	2,965.04	3,504.14	4,043.24	4,851.89
Kelling	1,619.93	1,889.92	2,159.90	2,429.89	2,969.87	3,509.85	4,049.83	4,859.79
Kettlestone	1,605.82	1,873.46	2,141.10	2,408.74	2,944.01	3,479.29	4,014.56	4,817.48
Knapton	1,625.92	1,896.91	2,167.90	2,438.89	2,980.86	3,522.84	4,064.82	4,877.78
Langham	1,618.99	1,888.83	2,158.66	2,428.49	2,968.16	3,507.83	4,047.49	4,856.99
Lessingham	1,591.38	1,856.61	2,121.84	2,387.07	2,917.53	3,448.00	3,978.46	4,774.15
Letheringsett with Glandford	1,586.06	1,850.40	2,114.75	2,379.09	2,907.78	3,436.47	3,965.16	4,758.19
Little Barningham	1,590.93	1,856.09	2,121.24	2,386.40	2,916.71	3,447.02	3,977.34	4,772.80
Little Snoring	1,635.03	1,907.54	2,180.04	2,452.55	2,997.56	3,542.57	4,087.58	4,905.10
Ludham	1,608.19	1,876.22	2,144.25	2,412.29	2,948.35	3,484.42	4,020.48	4,824.58
Matlask	1,627.78	1,899.07	2,170.37	2,441.67	2,984.26	3,526.85	4,069.45	4,883.34
Melton Constable	1,635.06	1,907.58	2,180.09	2,452.60	2,997.62	3,542.65	4,087.67	4,905.20
Mundesley	1,636.29	1,909.01	2,181.73	2,454.44	2,999.88	3,545.31	4,090.74	4,908.89
Neatishead	1,616.09	1,885.44	2,154.79	2,424.14	2,962.84	3,501.54	4,040.24	4,848.29
North Walsham	1,650.65	1,925.76	2,200.87	2,475.98	3,026.20	3,576.42	4,126.64	4,951.97
Northrepps	1,611.85	1,880.49	2,149.13	2,417.78	2,955.06	3,492.35	4,029.63	4,835.56
Overstrand	1,621.17	1,891.37	2,161.57	2,431.76	2,972.15	3,512.55	4,052.94	4,863.53
Paston	1,625.31	1,896.20	2,167.08	2,437.97	2,979.74	3,521.51	4,063.29	4,875.95
Plumstead	1,626.32	1,897.38	2,168.43	2,439.49	2,981.60	3,523.71	4,065.82	4,878.98
Potter Heigham	1,609.31	1,877.53	2,145.74	2,413.96	2,950.40	3,486.84	4,023.27	4,827.93
Raynham	1,604.56	1,871.99	2,139.41	2,406.84	2,941.69	3,476.55	4,011.40	4,813.68
Roughton	1,612.82	1,881.62	2,150.43	2,419.23	2,956.84	3,494.45	4,032.06	4,838.47
Runton	1,599.05	1,865.56	2,132.07	2,398.58	2,931.60	3,464.62	3,997.64	4,797.16
Ryburgh	1,634.30	1,906.68	2,179.06	2,451.45	2,996.21	3,540.98	4,085.75	4,902.90
Salthouse	1,621.50	1,891.75	2,162.01	2,432.26	2,972.76	3,513.26	4,053.76	4,864.52
Scotton	1,612.96	1,881.79	2,150.62	2,419.45	2,957.10	3,494.76	4,032.41	4,838.90
Sculthorpe	1,614.65	1,883.76	2,152.87	2,421.98	2,960.20	3,498.41	4,036.63	4,843.96
Sea Palling	1,617.05	1,886.56	2,156.07	2,425.58	2,964.60	3,503.62	4,042.64	4,851.17
Sheringham	1,656.43	1,932.51	2,208.58	2,484.65	3,036.80	3,588.94	4,141.09	4,969.31
Sidestrand	1,614.78	1,883.91	2,153.04	2,422.17	2,960.43	3,498.70	4,036.96	4,844.35
Skeyton	1,586.64	1,851.09	2,115.53	2,379.97	2,908.85	3,437.74	3,966.62	4,759.94
Sloley	1,619.62	1,889.55	2,159.49	2,429.43	2,969.30	3,509.17	4,049.05	4,858.86
Smallburgh	1,601.84	1,868.81	2,135.79	2,402.76	2,936.71	3,470.65	4,004.60	4,805.52
Southrepps	1,612.19	1,880.89	2,149.59	2,418.29	2,955.69	3,493.09	4,030.49	4,836.59
Stalham	1,687.83	1,969.14	2,250.44	2,531.75	3,094.36	3,656.97	4,219.59	5,063.50
Stibbard	1,691.16	1,973.02	2,254.89	2,536.75	3,100.47	3,664.19	4,227.92	5,073.50

## Appendix F – Council Tax Tables 2026/27

Stiffkey	1,610.43	1,878.84	2,147.25	2,415.65	2,952.46	3,489.28	4,026.09	4,831.31
Stody	1,631.49	1,903.40	2,175.32	2,447.23	2,991.06	3,534.89	4,078.72	4,894.47
Suffield	1,591.74	1,857.04	2,122.33	2,387.62	2,918.20	3,448.79	3,979.37	4,775.24
Sustead	1,608.52	1,876.61	2,144.70	2,412.79	2,948.96	3,485.14	4,021.31	4,825.58
Sutton	1,607.89	1,875.87	2,143.86	2,411.84	2,947.80	3,483.77	4,019.73	4,823.68
Swafield	1,608.95	1,877.10	2,145.26	2,413.42	2,949.74	3,486.05	4,022.37	4,826.85
Swanton Abbott	1,617.09	1,886.61	2,156.12	2,425.64	2,964.67	3,503.70	4,042.73	4,851.28
Swanton Novers	1,644.69	1,918.81	2,192.93	2,467.04	3,015.27	3,563.51	4,111.74	4,934.09
Tattersett	1,602.10	1,869.11	2,136.13	2,403.15	2,937.18	3,471.21	4,005.25	4,806.30
Thornage	1,618.42	1,888.15	2,157.89	2,427.63	2,967.10	3,506.57	4,046.05	4,855.26
Thorpe Market	1,615.27	1,884.48	2,153.70	2,422.91	2,961.34	3,499.76	4,038.19	4,845.83
Thursford	1,616.41	1,885.81	2,155.22	2,424.62	2,963.42	3,502.23	4,041.03	4,849.24
Trimingham	1,632.97	1,905.13	2,177.29	2,449.45	2,993.78	3,538.10	4,082.42	4,898.91
Trunch	1,629.77	1,901.40	2,173.03	2,444.66	2,987.92	3,531.18	4,074.44	4,889.32
Tunstead	1,613.21	1,882.08	2,150.95	2,419.82	2,957.56	3,495.30	4,033.04	4,839.65
Upper Sheringham	1,613.11	1,881.96	2,150.82	2,419.67	2,957.38	3,495.08	4,032.79	4,839.34
Walcott	1,639.34	1,912.56	2,185.79	2,459.01	3,005.46	3,551.91	4,098.35	4,918.03
Walsingham	1,634.29	1,906.67	2,179.06	2,451.44	2,996.20	3,540.97	4,085.74	4,902.88
Warham	1,625.84	1,896.81	2,167.78	2,438.76	2,980.70	3,522.65	4,064.60	4,877.52
Wells-next-the-Sea	1,627.15	1,898.35	2,169.54	2,440.73	2,983.12	3,525.50	4,067.89	4,881.47
Weybourne	1,617.68	1,887.29	2,156.91	2,426.52	2,965.75	3,504.98	4,044.21	4,853.05
Wickmere	1,623.17	1,893.70	2,164.23	2,434.76	2,975.82	3,516.88	4,057.94	4,869.53
Wighton	1,605.41	1,872.98	2,140.55	2,408.12	2,943.26	3,478.40	4,013.54	4,816.25
Witton	1,602.55	1,869.64	2,136.74	2,403.83	2,938.01	3,472.20	4,006.38	4,807.66
Wiveton	1,605.16	1,872.69	2,140.21	2,407.74	2,942.79	3,477.85	4,012.90	4,815.49
Wood Norton	1,599.77	1,866.40	2,133.03	2,399.66	2,932.92	3,466.18	3,999.44	4,799.33
Worstead	1,598.11	1,864.47	2,130.82	2,397.17	2,929.88	3,462.59	3,995.29	4,794.35
All Other Parts of the Council's Area	1,577.88	1,840.86	2,103.84	2,366.82	2,892.78	3,418.74	3,944.70	4,733.64

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## CABINET MEMBERS REPORT TO COUNCIL

18 February 2025

**COUNCILLOR TIM ADAMS - LEADER OF THE COUNCIL, PORTFOLIO HOLDER FOR STRATEGY, COUNTYWIDE WORKING AND EXTERNAL PARTNERSHIPS, PERFORMANCE, COMMUNICATIONS, HR & LEGAL SERVICES**

For the period December 2025 to February 2026

### **1 Progress on Portfolio Matters.**

#### **Democratic Services**

The team has been exceptionally busy in recent weeks as the committee cycle becomes increasingly tight ahead of budget setting at the February meeting of Full Council.

Governance, Risk & Audit Committee (GRAC) held an additional meeting on 12<sup>th</sup> February to consider the Draft Statement of Accounts 2024/25 and the 2024/25 External Audit of the Financial Statements. They also reviewed the Treasury Management Strategy ahead of Budget setting on 18<sup>th</sup> February at Full Council.

In addition to the cyclical meetings, the Overview & Scrutiny Committee held a special session on 28<sup>th</sup> January, focussing on mobile connectivity across the district.

A representative from the Mobile Network Operators (MNOs) was invited to answer questions from councillors and hear the concerns of residents and businesses owners who are impacted by poor connectivity. A map setting out the Council's assessment of mobile coverage was shared and it is hoped that the MNOs will reflect on the concern's raised. A recording of the meeting can be found here: [Overview and Scrutiny Jan 2026](#) and the agenda for the meeting can be accessed here: [Home | Agenda for Overview & Scrutiny Committee on Wednesday, 28th January, 2026, 9.30 am](#)

On 4<sup>th</sup> February several Members attended an interactive training session on holding quasi-judicial panel hearings. Members from the Licensing Committee and Standards Committee were there, along with officers from the Licensing team. It is hoped to provide a further session on Premises License hearings in the near future.

The updated Constitution is now published on the website: [Home | Constitution](#). Officers have had training on the revised scheme of delegation

and a series of FAQs on key sections of the Constitution will be published in the coming months.

## **Human Resources**

The team are currently working to support both National Apprentice week (February) and International Women's Day events.

One officer within NNDC has been successful in securing a place on the DCN Staff Development Programme 2026, with the opening webinar taking place on Monday 23 February 2026.

Work is ongoing to update following the implementation of the Employment Rights Act 2025, the initial changes which will impact NNDC Policies and Procedures are listed below;

- **Paternity Leave and unpaid Parental Leave**
  - Paternity leave will become a 'day 1' right - currently service requirement of 26 weeks
  - Ordinary parental leave will become a 'day 1' right – currently a service requirement of 12 months
  - Restrictions on taking paternity leave at the end of a period of parental leave will be removed
- **Sick Pay**
  - Statutory sick pay will be paid from the first day of sickness – currently payable from day 4
  - The lower earnings limit (£125 per week) to allow eligibility for SSP will be removed
  - SSP will be paid at 80% of earnings or the current rate of SSP (£123.25 wef 06.04.2026)
- **Collective Redundancy Protective Award**
  - Protective award for failure to consult will double from 90 days to 180 days pay
- **Whistleblowing Protections – Sexual Harassment**
  - Sexual Harassment will become a 'qualifying disclosure' under whistleblowing law. This will provide protection from detriment and unfair dismissal
- **Gender Pay Gap and Menopause**
  - Action plans on the above will be voluntary from April 2026

## **Electoral Services**

Further work on planning for the Norfolk County Council elections has been paused following the decision to postpone pending the outcome of the hearing later in February. Visits to several polling stations where there are new or alternative arrangements has continued should elections take place in these areas in the near future.

Postal Vote Renewal project has now concluded with the removal of 3040 postal votes from the initial 13700 that were contacted. All electors who have

had their postal votes removed have been written to with an application form, advising they will now need to make another postal vote application or attend their designated polling station which is highlighted on the letter.

### **Legal**

- Legal support to Coastwise continuing and progressing matters.
- Continuation of legal support to securing debts owed to the Council.
- Legal support and advice to the LGR process.
- Continuing to support the wider council to fulfil its statutory responsibilities under Freedom of Information and Data Protection legislation.
- Performance for responding to statutory requests for information at or above 95%.

### **Communications**

NNDC's public facing social media platforms continue to perform strongly, adding more followers and delivering impressive engagement. On facebook alone our postings have been viewed nearly 1.7m times (an increase of 18%), with 104k individual engagements (up 23%) and we added 495 net followers (an increase of 38%).

We collaborated with local journalist Richard Batson to create a bespoke video Q&A session for the Government's LGR consultation which has been viewed over 4000 times.

Significant work has been done to build on the reputation of North Norfolk as a collaborative film location, with support for a number of high-profile productions including the BBC's Strike drama, establishing NNDC as a reliable partner for this growing and influential sector.

Regular updates on the progress of work on Fakenham Leisure and Sports Hub, including a video profile of a much-beloved local swimming instructor who visited the site with Fakenham Mayor.

Ongoing coverage of the construction works at Holt Country Park which has delivered positive engagement with the project and some good numbers.

Supported Officers with communications on waste services; Coastwise and coastal management issues including Sheringham Prom, Mundesley pumping station; Happisburgh ramp and car park; homelessness and housing; planning enforcement action; Economic Growth in covering successful grant recipients by filming their projects.

Supported Overview & Scrutiny Committee and the Democratic Services team around Digital Connectivity one of this period's most engaged with issues.

Maintained progress on preparations for Cromer Pier 125 celebrations and coverage of the substructure works delivered by Property Services.

Responded to a substantial number of media enquiries from BBC, ITV, That's TV, EDP, Daily Mail, Telegraph, Sun, & I-paper with considerable positive coverage of NNDC activities.

### **Corporate Executive Assistants**

- Providing ongoing, high-level administrative support to the Leadership Team and wider officer cohort, alongside coordinating and attending a wide range of internal and external meetings across diverse topics and priorities.
- Taking on key voluntary roles with the North Norfolk Players Panto, contributing time and effort outside of core responsibilities to help raise funds for local charities.
- Supporting the Chairman's Christmas programme, including Carols in the Foyer, Chairman's Drinks following the December Full Council, and a variety of external engagements and visits.
- Attending a London-based conference at the end of February, focused on networking with peers from across the country and engaging in relevant professional development opportunities.
- Assisting Officers, Councillors and MP's with resident enquiries and complaints, as well as coordinating meeting schedules and responding to queries in a timely and professional manner.
- Actvely engaging with LGR and the Pier 125 Gala event planning.

## **2 Forthcoming Activities and Developments.**

### **Democratic Services**

The Democratic Services team is starting preparations for the Local Government Reorganisation process, in anticipation of central government publishing its preferred unitary model. The team will be attending workshops and webinars hosted by the Association of Democratic Services Officers and we will be exploring training options for members to ensure that they are fully supported throughout the process.

With legislation coming into effect shortly regarding Planning Committees, we are anticipating having to support significant changes to the structure of our Development Committee and the associated decision-making processes. We will be working with the Planning Department to ensure that members are fully informed and supported throughout.

### **Legal**

- Review of team plan.

- Review of all service area's Record of Processing Activities under GDPR.

### **3 Meetings attended**

#### **Meetings:**

- Sheringham Sports Association
- Cabinet
- Business Planning
- Joint Staff Consultative Committee
- North Norfolk & Broadland and Fakenham MPs
- North Norfolk Railway
- Norfolk Rail Foundation
- Nationwide (Fakenham)
- Local Government East
- East Coast Motors Ltd

#### **To Occur:**

- Link (Access to Cash)
- Inspiring Business event – Letheringsett

#### **Attended:**

- Extraordinary Business Showcase (Norfolk Business Board)

#### **Visits:**

- Holt Country Park Eco Classroom and Fakenham Leisure Centre construction projects

#### **Media:**

- That's TV

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## CABINET MEMBERS REPORT TO COUNCIL

**18 February 2025**

### **COUNCILLOR HARRY BLATHWAYT - CABINET MEMBER FOR COAST**

For the period December 2025 to February 2026

#### **1 Progress on Portfolio Matters.**

##### **Coastwise**

- Work on the replacement **Happisburgh car park** has commenced. The construction work will include decommissioning the existing car park and entrance, reusing materials where feasible, construction of the new entrance, highway improvements, construction of the car park, installation of necessary signage, and landscaping. A planning application to replace the public toilets and relocate the play area, in due course, is also being prepared as part of the practical 'rolling back' of facilities as erosion affects the locality.
- Work has started on an investigation to better understand the relationship between groundwater & cliff failure at **Overstrand** and the consideration of possible practical mitigation actions.
- Coastwise was well-represented at the national Coastal Futures Conference at the end of January, with presentations and panel discussions dealing with adaptation planning. The team also displayed a poster at the event entitled 'when coastal erosion transcends generations – planning for the future of graveyards at risk'. The minister announced new Coastal Adaptation Pilots at the event (see below).

##### **Overstrand**

- Notices under the Coast Protection Act, have been placed in the EDP and North Norfolk News in, a procedural requirement of the funding for the refurbishment of Overstrand sea wall.
- Consultants have prepared the documentation for the scheme, including environmental assessments, which the team are now reviewing.
- The Consultants have also prepared the draft design for the scheme, which the Coastal team are reviewing, following which a programme for implementing the works will be agreed.

##### **Repairs and Maintenance**

- Furthest extent of Sheringham east promenade is temporarily closed following the discovery of a void underneath the concrete slabs. Investigations of the extent of the failure are underway, following which a remedy will be implemented as soon as possible. The area is cordoned off for public safety reasons and notices have been put up to inform walkers

and beach users. This part of the prom will be reopened once the area has been made safe.

- Happisburgh beach access is closed following erosion to the toe of the ramp. A solution will be implemented once weather conditions improve.
- Repairs have been completed to Cromer groyne two.
- Floodgate inspections have been undertaken at Walcott, Bacton, and Mundesley.
- Handrailing and access repairs have been undertaken along coast.

## **2 Forthcoming Activities and Developments.**

### **Coastwise**

- On the 28th January 2026, a new Coastal Adaptation Pilots initiative was announced by the government Minister for Water and Flooding, Emma Hardy MP. This includes the establishment of Coastal Adaptation Pilots in April this year, with £18 million to be shared between coastal projects across East Riding of Yorkshire, North Norfolk, Great Yarmouth and East Suffolk for implementation over a three-year period. Our intention would be to build upon the Coastal Transition Accelerator Programme (Coastwise) to continue working with communities along the North Norfolk coastline, progressing work that has already started, but in particular, progressing initiatives that will provide options for households in erosion hit areas.

[Home | North Norfolk District Council receives further time and funding from the Environment Agency for the Coastwise project](#)

- Planned demolition of identified, most at-risk, vacant properties will commence shortly.
- The nascent Coastal Homes Assurance Scheme will be further developed and fed into the emerging adaptation pilots initiatives.
- The Holiday Park Adaptation Assessment will be completed in mid-February.

### **Overstrand**

- The process for procuring sheet piles has commenced, in order to facilitate the scheme's timely implementation.
- Tendering for the construction contract will commence shortly.

### **Repairs and Maintenance**

- The reinstatement of the timber revetment and plant bays on **Mundesley** beach will be undertaken as soon as the weather permits – these removed to facilitate the coast protection scheme, completed last year.
- Investigation into potential options to remedy the void under Sheringham promenade will continue and a solution will be devised.
- Repairs to aids to navigation will be ongoing.

## **3 Meetings attended**

Date	NNDC	Broads Authority	In Person	Virtual	Description
<b>2025</b>					
01/12	X		X		Cabinet
ditto	X		X		Business planning
03/12		X		X	National Parks England Board
ditto		X		X	National Parks UK
05/12		X	X		Planning Committee
17/12	X		X		Business Planning
ditto	X		X		Full Council
18/12		X		X	Pre Full Board
19/12		X	X		Extraordinary Full Board
<b>2026</b>					
05/01	X		X		Special cabinet
ditto	X		X		Business planning
14/01		X		X	Broadland futures Initiative
16/01		X	X		Planning Committee
19/01	X		X		Cabinet
ditto	X		X		Cabinet pre-Agenda
ditto	X		X		Business Planning
21/01	X		X		Norfolk Rivers IDB
27/01	X		X		Coastwise Board
29 & 30/01	X		X		Ocean and Coastal Futures Conference

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## CABINET MEMBERS REPORT TO COUNCIL

January 2026

**COUNCILLOR JILL BOYLE - CABINET MEMBER FOR PEOPLE SERVICES**

For the period up to 31<sup>st</sup> January 2026

### **1 Progress on Portfolio Matters.**

#### Benefits

##### **Caseload (January)**

During January, the overall caseload increased by 25 cases compared to the previous month. The reduction in Housing Benefit claims reflects the migration of working-age households to Universal Credit. The deadline for migration was 31<sup>st</sup> December 2025. Some ESA cases with additional support needs are still to migrate but overall, we would now expect to see the reduction in the Housing Benefit caseload ease.

The number of households receiving Council Tax Support (CTS) can fluctuate over time. The Council undertakes targeted take-up campaigns to encourage eligible households to apply, helping to maximise income and ensure that residents receive the financial support to which they are entitled.

Alongside this, targeted reviews are conducted to identify and correct instances of fraud and error within the system, which can result in the removal of ineligible claims. Additionally, natural changes in household circumstances can lead to some residents no longer qualifying for support.

Caseload data for the period is presented in the table below.

	December	January	Difference
<b>Housing Benefit only</b>	243	236	-7
<b>Housing Benefit &amp; Council Tax Support</b>	1,924	1,954	+30
<b>Council Tax Support</b>	4,789	4,791	+2
<b>Total number of cases</b>	<b>6,959</b>	<b>6,981</b>	<b>25</b>

##### **Workloads and Speed of Processing (SOP) Times (January)**

The table below illustrates the Council's processing times for December. The local target is **16 days** for processing new claims and **10 days** for processing changes in circumstances.

The service continues to prioritise changes that affect Housing Benefit to minimise overpayments. This approach helps to reduce the financial impact on customers, prevent potential losses in Housing Benefit subsidy, and avoid the need for costly recovery action.

In January, the team experienced a 46% increase in the number of new claims received compared to the previous month, which was mainly contributed to by take-up campaigns. The team saw a 51% increase in the number of changes in circumstances compared with the previous month. This is common to see at this time of year as we start to receive benefit uprating notifications for the new financial year.

News claims speed of processing improved during January, whilst there were no significant changes in the speed of processing performance for changes in circumstances. The current SOP performance is primarily attributable to increased workloads and lower staffing levels.

	Number received in January	NNDC number of days to process (January)
<b>New claims HB</b>	191	5.60
<b>New claims CTS</b>		6.90
<b>Changes in circumstances HB</b>	9,359	12.50
<b>Changes in circumstances CTS</b>		21.10

### Financial Inclusion (Pro-active) Delivery Plan

We are continuing to deliver our Financial Inclusion (Pro-active) Delivery Plan.

<b>Free school meals take up campaign</b>	<p>By registering for Free School Meals, families can help their child's school receive over £1,500 in additional funding every year. This extra money can be used to provide more staff, resources, and support for all students. Even if the child is in Reception, Year 1 or Year 2 and already receives free school meals, completing the registration can still unlock vital funding.</p> <p>Households may be eligible if they receive certain benefits, even if their child does not have the meals.</p> <ul style="list-style-type: none"> <li>✓ <b>Households will receive a £15 monthly 'cost of living' voucher (until April 2026)</b></li> <li>✓ Helps fund more teachers, equipment, and learning support</li> <li>✓ Benefits every student at the school</li> <li>✓ It only takes a few minutes and makes a big difference!</li> </ul> <p>The team contacted 965 households across North Norfolk to encourage take up of Free School meals. This campaign will be run monthly until April 2026.</p>
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<b>Better Off Calculator</b>	<p>The team is developing the Policy in Practice <b>Better Off Calculator</b> (<a href="http://www.north-norfolk.gov.uk/apply">www.north-norfolk.gov.uk/apply</a>), a digital tool for residents and officers to support financial planning and improve household financial resilience. The tool helps users create action plans, set goals, and prepare for changes in circumstances.</p> <p>Since April 2025, <b>106 households</b> have used the calculator, with <b>72 households</b> identified as having unclaimed benefits totaling <b>over £40k</b>. This includes both households partially claiming benefits and those not claiming any.</p> <p>A majority of enquiries have come from residents who rent their home, and from unemployed and/or disabled households.</p> <p>Data from the calculator will be cross-referenced with the <b>Low-Income Family Tracker (LIFT) Dashboard</b> to ensure missed benefits are claimed and households receive follow-up support. Household characteristics such as age, disability, number of children, tenure type, and employment status will inform targeted interventions.</p> <p>Engagement will be promoted through internal staff training, Council communications, and social media campaigns.</p>
<b>Warms Homes: Local Grant</b>	<p>Norfolk Warm Homes will be receiving around £500k additional funding under the Warm Homes Local Grant. The fund must be spent by 31<sup>st</sup> March 2026. The Benefits team is supporting the Climate &amp; Environment team in targeting eligible households through data analytics using the Low-Income Family Tracker dashboard.</p>

### Benefit take up campaigns

As part of our Financial Inclusion (pro-active) delivery plan, we are periodically running take up campaigns for Council Tax Support and Pension Credit. So far this year, the campaigns have realised yearly awards of over £51k in Council Tax Support and over £168k in Pension Credit.

### Household Support Fund

Since April 2025, we have spent £83k under the Household Support Fund (round 7) leaving £7k to spend by 31<sup>st</sup> March 2026. Our allocations are shown below.

Total spend by housing composition		Total crisis support spend		Households
Children	£ 15,172.00	Energy & water	£ 60,238.33	385
Pensioners	£ 8,532.00	Wider essentials	£ 8,039.49	13
Disabled	£ 16,839.58	Housing costs	£ 1,319.38	2
Other	£ 42,503.62	Food	£ 13,450.00	236
<b>Total</b>	<b>£ 83,047.20</b>	<b>Other</b>	<b>£ -</b>	<b>0</b>
		<b>Total</b>	<b>£ 83,047.20</b>	<b>636</b>

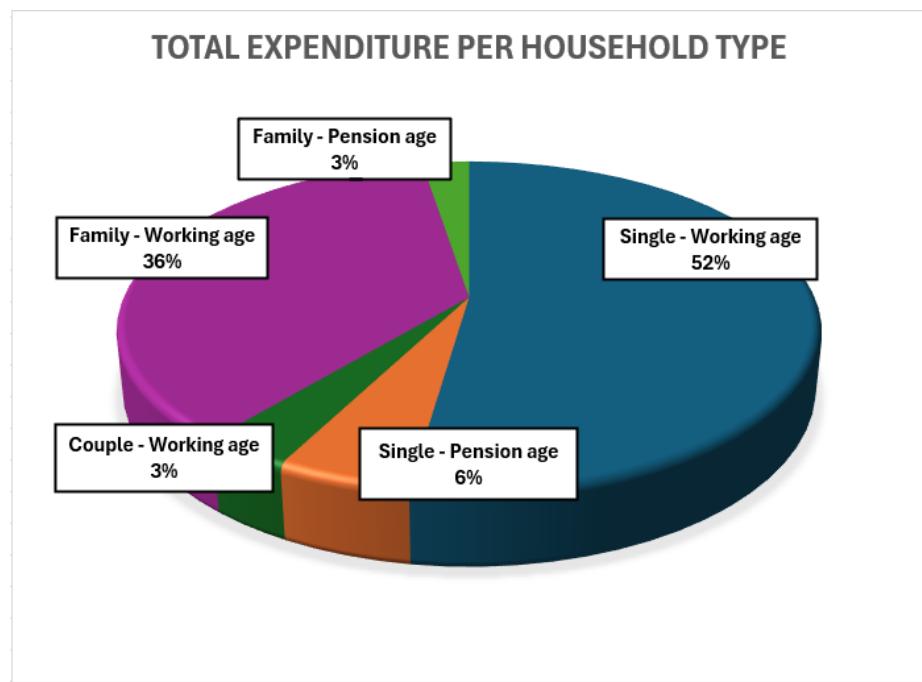
## Discretionary Housing Payments

We continue to administer Discretionary Housing Payments (DHP) to support tenancy sustainment, homelessness, and to support people stay within the community.

For 2025/26, North Norfolk has been allocated funding of £103,037.00, and up to 31<sup>st</sup> January 2026 we have spent 87% of our allocation across 95 households.

A breakdown of how the expenditure has been allocated across the 95 households can be seen below.

Household Type	Number of Households paid	Expenditure across households
Single - Working age	50	£ 46,845.38
Single - Pension age	5	£ 4,792.46
Couple - Working age	4	£ 3,079.70
Couple - Pension age	0	£ -
Family - Working age	33	£ 32,539.35
Family - Pension age	3	£ 2,301.58
<b>Totals</b>	<b>95</b>	<b>£ 89,558.47</b>



## Crisis Resilience Fund

From April 2026, the Household Support Fund and Discretionary Housing Payments will be brought together into a single fund called the Crisis Resilience Fund. We are currently reviewing the guidance, and a full update will be shared with key stakeholders shortly.

## Housing Options and Homeless Prevention

### **Your Choice Your Home**

As of the 12<sup>th</sup> of January 2026, we have gone live with a new housing allocations scheme. The updated scheme sets out how socially rented homes are allocated to people on the housing register in the district. The overall aim is to make sure that people who are most in need are given priority, Taking into account local considerations and needs.

The Scheme contains a priority banding system to ensure that households who are eligible and qualify to join are placed on the housing register according to their housing need and complies with the reasonable preference categories outlined in s166A (3) Housing Act 1996, as inserted by s147(4) Localism Act 2011.

The new bands range from A-E with A being the highest priority, and band E reflects applicants who have limited need by are seeking specific housing, such as local lettings of age restricted properties.

Applicants who failed to register or no longer meet the new eligibility criteria were automatically removed from the register on the 12 January 2026.

The tables below reflect applicants (both existing who have re-registered and new applicants) who are eligible and qualify to join the register under the rules and details their priority (banding) and bedroom need (table 1). Table 2 details the homes that have been let during the month by property size and banding.

Table 1						
Housing List by Bedroom Need						
	PC	A	B	C	D	E
1 Bed	2	31	60	54	63	429
2 Bed	2	29	22	60	4	176
3 Bed		7	24	77	1	84
4 Bed		5	11	12		23
5 Bed +			1	2		1
<b>Total</b>	<b>4</b>	<b>72</b>	<b>118</b>	<b>205</b>	<b>68</b>	<b>713</b>

*Housing Register Applicants as of 31 January 2026*

Table 2						
Homes Let by Property size (Bedrooms)						
	PC	A	B	C	D	E
0	4	2				1
2	5	2				
0	1	0				
0	0	0				
0	0	0				
<b>2</b>	<b>10</b>	<b>4</b>				<b>1</b>

*Homes let 01 to 31 January 2026*

### **Homes Let Year to Date**

Between 1 April 2025 and 31 January 2026, 265 properties have been let. Of which 37% were 1 bed, 43% were 2 beds. 17% were 3 beds, and 2% were 4 beds.

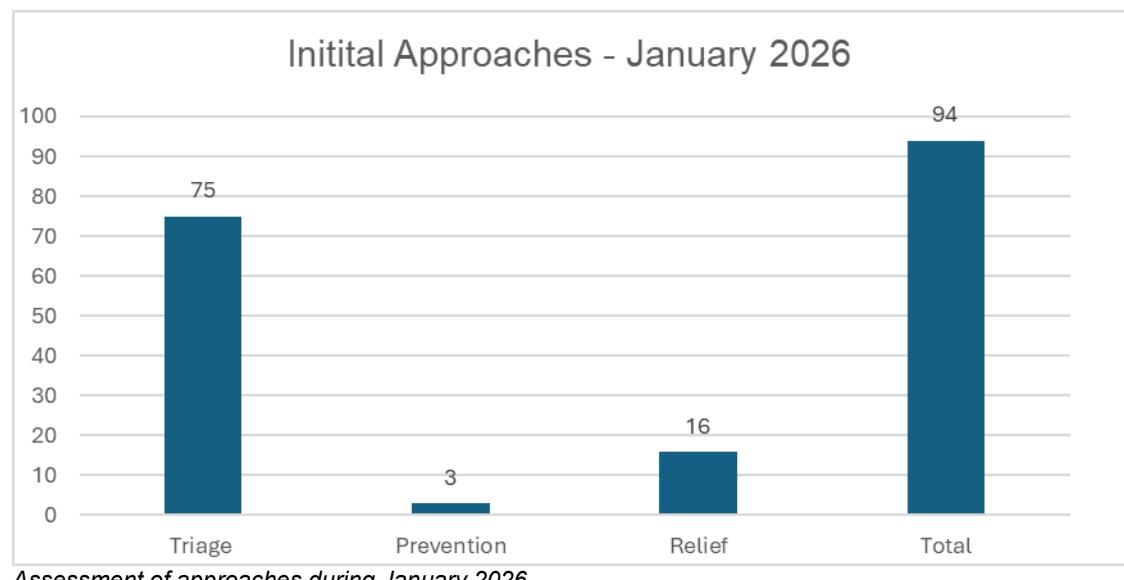
### **Households Assessed and Duty Owed**

When a household becomes homeless, or at risk of homelessness, their local authority owes them a duty. There are three main types of

homelessness duties:

1. Prevention duty: Local authorities owe prevention duties to help stop households at risk of homelessness losing their accommodation.
2. Relief duty: If a household is homeless, the local authority owes them a relief duty to provide some sort of accommodation.
3. Main duty

During the month of January 2026, we opened 94 new cases with 19 households being assessed as owed a statutory duty to prevent (3) or relieve homelessness (16).



## Causes of Homelessness

The three most common triggers of homelessness/loss of last settled home during the month were:

- Domestic Abuse (26%)
- Family/friends no longer able to accommodate (26%)
- Relationship breakdown (16%)

The Renters' Rights Act 2025 ('the Act'), which passed into law in autumn 2025, makes the biggest changes to private renting law in England for more than a generation. By ending 'Section 21', the act will fundamentally transform private tenants' protection from eviction, meaning evictions can only happen legally where a landlord is able to evidence one of a set list of legal grounds, such as rent arrears. Alongside this change a range of other measures are being introduced, from bans on 'rental bidding' and discrimination against tenants with children or receiving benefits, to a new national database of landlords and stronger investigatory powers for councils.

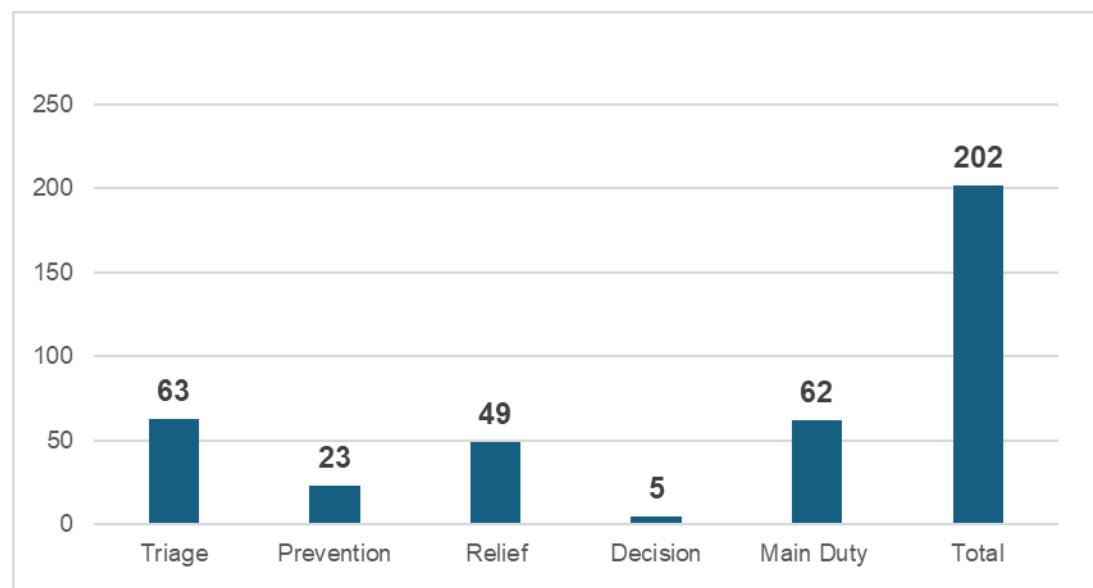
Reducing homelessness is an explicit aim of the abolition of Section 21 and the Assured Shorthold Tenancy (AST). The ending of an AST has long been

one of the leading reasons that households present as homeless to NNDC and accounted for a 25% of households who were owed a homeless duty between 01 April to 31 January 2026.

By increasing the security that tenants have from eviction, it is hoped that fewer of these households will ultimately lose their homes and become homeless. This should lead to fewer households presenting to councils for support but in the lead up to the new measures going live, we anticipate we may see an increase in landlords serving a section 21 prior to the 01 May and exiting the private rented sector, although data for the previous two months does not support this.

### **Open cases**

On the 31 January 2026 there were 202 open cases.



### **Outcomes of homelessness duties 01 April 2025 to 31 January 2026**

#### **Outcomes of homelessness prevention duties:**

Of the 136 households whose prevention duty ended in the period (April 2025 to January 2026) 54% (73 households) secured (existing or alternative) accommodation for 6+ months and 32% (43 households) could not have their homelessness prevented. Other reasons why cases are closed included contact being lost and applicant withdrawing their application.

#### **Outcomes of homelessness relief duties:**

Of the 284 households whose relief duty ended in the period (April 2025 to January 2026) 20% (58 households) found secure accommodation and 65% (184 households) were still homeless.

#### **Outcomes of homelessness main duty assessments:**

If we have tried to help a household through the homeless prevention and

relief stages but they are still homeless, we must make a final decision on their case. This is called issuing a statutory homeless or main duty decision. The help offered will depend on the decision that is made.

- **Eligible, unintentionally homeless and in priority need (main housing duty)**  
We will have a duty to find the household a permanent home. If we have already provided temporary accommodation, this will remain in place until we find a suitable home. If we have not already provided temporary accommodation, we would provide if it needed. We will not owe the main housing duty if someone has refused a suitable offer of accommodation that was made at a relief duty, or we ended the relief duty because of someone's refusal to co-operate with us.
- **Eligible, in priority need but intentionally homeless**  
We will not have a duty to find a permanent home. We will offer advice and assistance regarding finding accommodation.
- **Eligible, homeless but not in priority need**  
We will not have a duty to find a permanent home. We will offer advice and assistance regarding finding accommodation.
- **Eligible but not homeless**  
If we find that you are not homeless, no further assistance will be offered.

Where a relief duty ended between 01 April 2025 and 31 January 2026 the following decisions were made:

Homeless + priority need + unintentional	138
Homeless + priority need + intentionally homeless	9
Homeless + no priority need	36
Not Homeless	1
Withdrew prior to Assessment	1
<b>Total</b>	<b>185</b>

### **Ending a Main Housing Duty**

Where a local authority has accepted a main housing duty to an applicant, Section 193 accommodation duty arises. This requires the local authority to ensure that the applicant has access to suitable temporary accommodation until the applicant is rehoused and the Section 193 duty is discharged.

This duty can be brought to an end in the following ways:

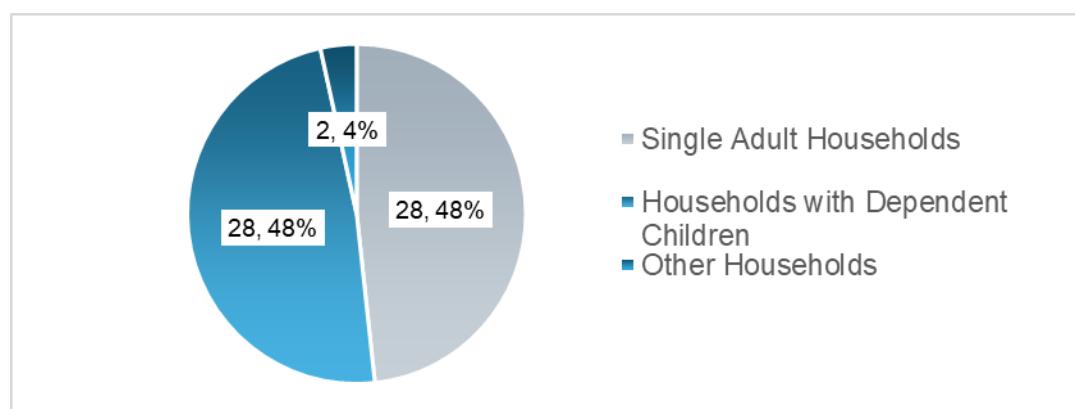
- An offer of suitable accommodation is accepted (this could be an offer of private rented or social housing)
- A refusal of suitable accommodation
- A refusal of temporary accommodation
- The customer ceases to be eligible for housing assistance

- The customer becomes intentionally homeless from temporary accommodation provided to them
- The customer ceases to occupy any temporary accommodation that has been provided

Between 01 April 2025 and 31 January 2026, 128 main duty cases have been closed with 105 (82%) of applicants securing social housing, 7 (5%) securing private rented accommodation. Other reasons why applications are closed include applicant withdrawing their application, becoming intentionally homeless from temporary accommodation or refusing a suitable offer of social housing.

### Temporary Accommodation

On the 31 January 2026 there were 58 households in Temporary Accommodation. Households with dependent children made up 48% of placements and included 63 children.



*Snapshot of households in temporary accommodation 31 January 2026*

The table below looks at the households by temporary accommodation placement type. 31% of households were in temporary accommodation owned by North Norfolk District Council.

Nightly paid, privately managed accommodation (Shared facilities)	17
Nightly paid, privately managed accommodation (Self-contained)	17
Accommodation within NNDC stock	22
Accommodation within registered provider stock	2
<b>Total</b>	<b>58</b>

The table below looks at temporary accommodation numbers taken as a snapshot at the end of each month and provides a comparison with the previous year.

	Apr	May	Jun	July	Aug	Sept	Oct	Nov	Dec	Jan
<b>2025-26</b>	64	62	59	54	54	60	63	64	60	58
<b>2024-25</b>	57	60	57	51	52	53	61	60	60	65

### Rough Sleeping

During the month of January (at various points in time) 11 people were reported/verified as sleeping rough in North Norfolk. At the end of the month, 7 people remain sleeping rough in the district.

During the Month our Severe Weather Emergency Protocol (SWEP) has been activated on one occasion and 3 people who were believed to be rough sleeping was accommodated and offered assistance.

### Housing Strategy

#### Temporary Accommodation

The Council now holds 30 units of Temporary or other homeless accommodation (including five units of move on accommodation for ex-rough sleepers). The demand for TA continues and, with funding from the Government's Local Authority Housing Fund Grant (£588K) and Second Homes Council Tax Premium, we are purchasing seven units of homeless accommodation in 2025/26. The LAHF was originally intended to deliver four homes, but we have increased this to seven through use of additional funding from Second Homes Council Tax. Five of these homes have already been purchased (included in the 30 above) and are now in use. A further home should complete shortly, and we aim to secure the remaining home in the next 2-3 months.

We await confirmation from MHCLG of the level of LAHF grant we will receive for 2026/27. The grant will enable us to purchase at least 4, but hopefully if we receive the higher grant award, 6 further homes for TA.

#### New Affordable Homes

We have a healthy affordable housing scheme pipeline, many of which are 'rural exception' housing sites at various points in the development process. There are twenty developments which are on site, having planning approval or are at an advanced planning application stage. These sites will deliver more than 650 new affordable homes. There are a further 12 earlier stage projects where we are expecting planning applications or have available land which is being explored for development – and project the delivery of over 200 new affordable homes on these sites.

Current schemes include the following:

- An innovative development is in early stages in Mundesley, with collaboration between NNDC, Flagship Housing Association and Mundesley Bowls Club, to create an all-affordable housing development in the centre of the village with approximately 11 new homes.
- Flagship Housing Association have submitted a planning application for 9 affordable homes in Pudding Norton at Green Lane.
- Blakeney Neighbourhood Housing Society continues to work in partnership with Broadland Housing Association to deliver 8 affordable homes. The planning application has now been submitted and is expected to be determined soon.
- In Walcott, 23 new affordable homes are in the last stages of building work and are expected to be completed in March 2026.
- In Bacton, 47 new affordable homes are in an advanced build stage, 19 of which are for sale as Shared Ownership. On the afternoon of 21 January, Flagship held a well-attended drop-in session for those interested in the Shared Ownership homes which approximately 50 people attended.
- In North Walsham, planning permission has been fully approved to build 54 affordable homes on the former sports ground on Station Road, also known as Paston Field. It is hoped that building will commence in the summer.
- Building of the 61 extra care apartments in Stalham is progressing well and we expect a start on site soon for the 34 affordable homes on the adjoining land.

71 new affordable homes have completed so far this year, and we expect a total of 94 new affordable homes to be completed in 2025/25.

### **Other issues**

Option agreements with Flagship Housing Association or Broadland Housing are being drafted by Eastlaw for Highfield Road in Fakenham, land behind Mundesley Bowls Club and adjacent to the existing exception housing scheme in Edgefield.

We have received a response from Flagship Housing Association after raising concerns about a number of homes they are disposing of – there are now 48 homes where disposal has taken place or has been agreed this financial year already. A meeting is now being arranged.

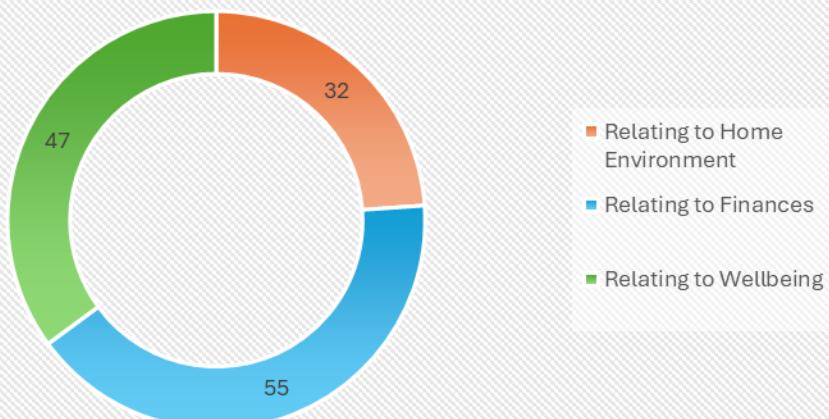
### **Social Prescribing**

### **Early Help & Prevention**

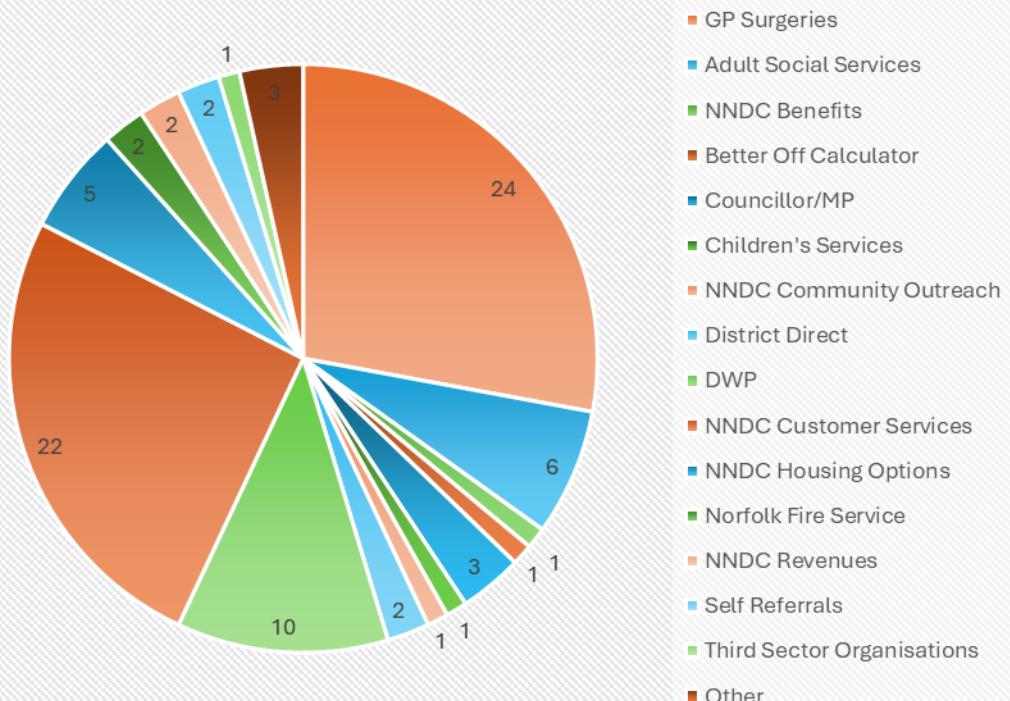
From January 1<sup>st</sup> – 31<sup>st</sup> 2026:

**TOTAL REFERRALS RECEIVED: 86**

### Referrals into Early Help & Prevention



### Referral Sources



### Financial Inclusion Case Study

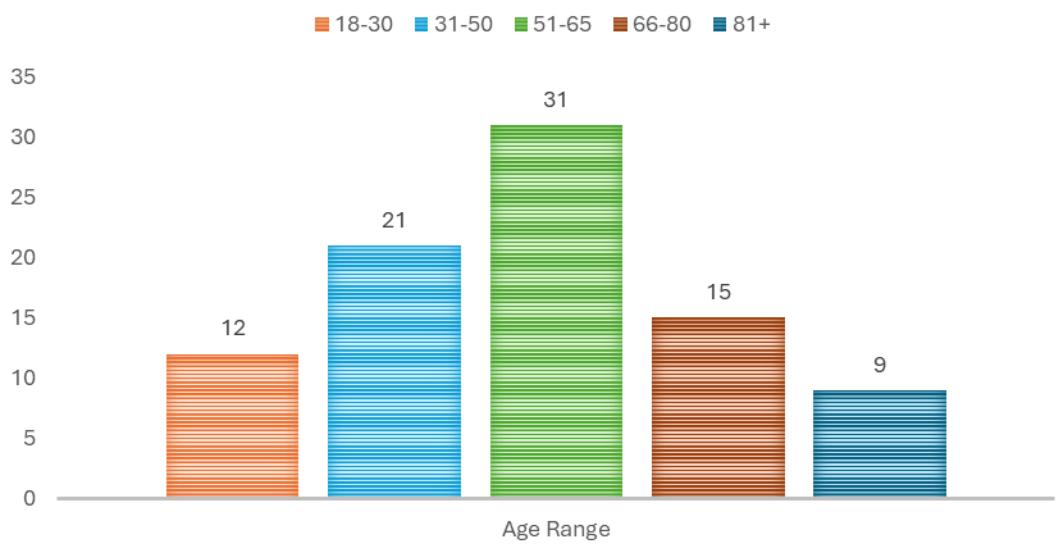
Miss H is a single parent. Following leaving an abusive relationship, she had become financially unstable and was having issues with budgeting. She also was experiencing issues with alcohol misuse and emotional vulnerability as a survivor of Domestic Abuse.

The Officer provided ongoing support to Miss H to ensure she was in receipt of all benefits she was entitled to, thus maximising her income. They worked together to identify her priority bills and essential household costs, and put together a manageable budgeting plan, with strategies for avoiding arrears and managing unexpected expenses.

The officer also worked with Miss H to establish connections with specialist support services around her alcohol misuse, and recovery following her separation.

The officer will be maintaining regular check ins with Miss H as she establishes her new routine, to help ensure her ongoing success.

### REFERRALS BY AGE RANGE



### Social Prescribing Case Study

Mrs G was referred to the service by her GP as she was struggling with a new life-changing diagnosis and the issues that this had brought with it. Mrs G also recently had a couple of bereavements which were adding to her poor mental health. Mrs G had been in touch with her GP regularly saying that she was unable to cope and she was hospitalised following a suicide attempt.

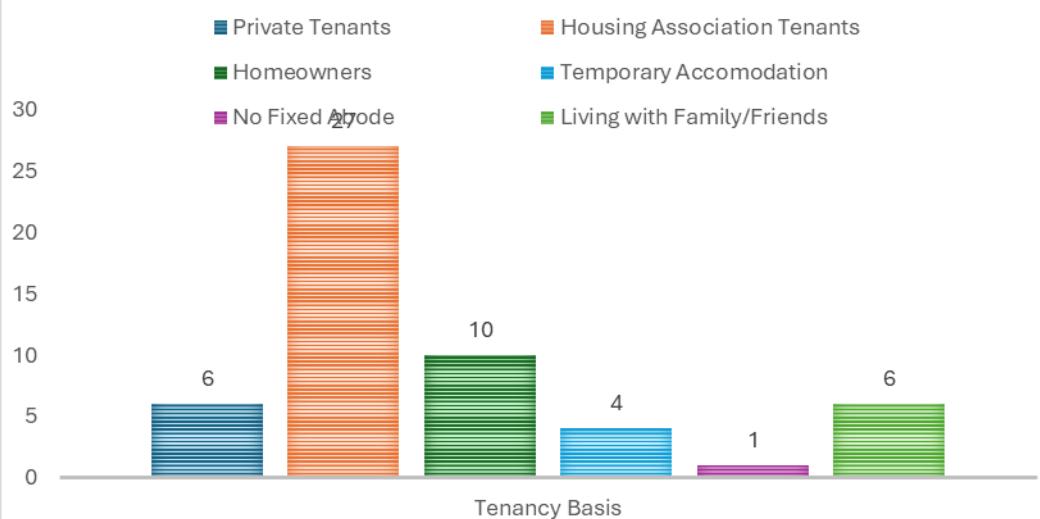
The Social Prescribing Officer visited Mrs G a number of times and had regular phone contact offering support and reassurance. Therapeutic listening was key with Mrs G, to allow her time to voice her worries and find support that felt comfortable to her.

The officer worked with Mrs G to contact various support groups and assisted in building her confidence so that she could reach out for support and help at home independently.

Mrs G is now receiving help from a cleaner, who also takes her out shopping and to get out of her house. Work was completed to clear her garden and a gardener arranged to begin in the spring to help Mrs G access her outdoor space.

Mrs G is also receiving a weekly visit from a volunteer group who are visiting her in the home or supporting with taking her out into the community, thus building her support networks and improving her overall wellbeing.

## REFERRALS BY TENANCY BASIS



Number of Referrals where children live in the home:

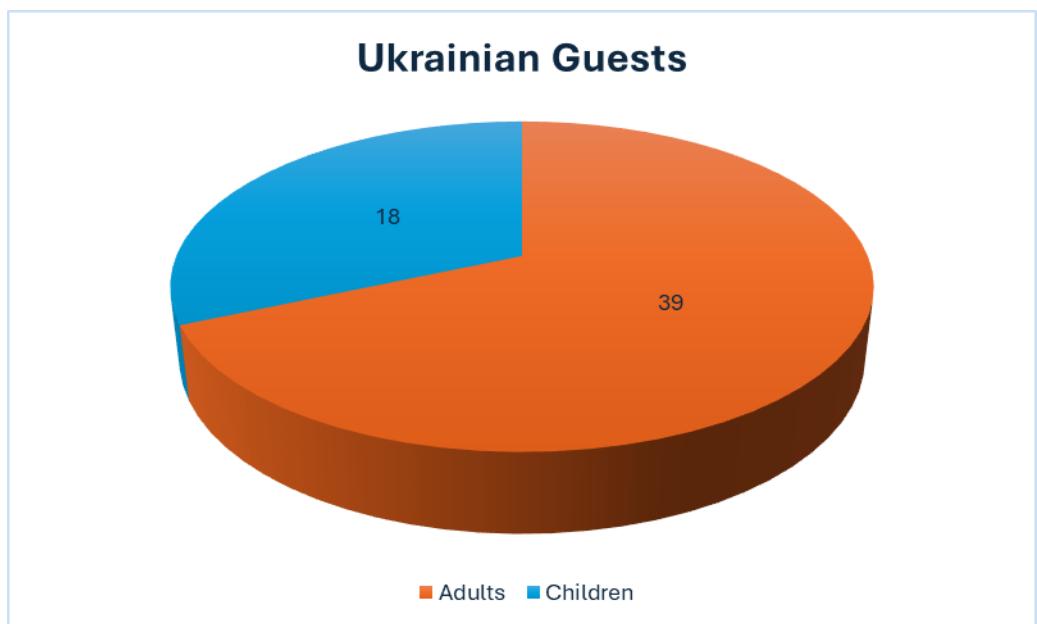
**19**

**Food Support:**  
**Foodbank Vouchers**  
Issued: 37  
**Supermarket Vouchers**  
Issued: 10

**Energy Bank:**  
**Referrals Made/Support Provided:** 18

## Homes For Ukraine

There are currently 57 Ukrainian guests being supported in North Norfolk, of which 39 are adults and 18 are under the age of eighteen. These guests are accommodated over 24 host arrangements.



During January, our Ukrainian Support Officer has been supporting guests and families with making applications for visa extension, council tax support and tenancy support.

Our Ukrainian Support Officer continues to complete initial and review welfare visits, helping with applying for visa extension permission scheme, housing applications, council tax support applications, tenancy support, etc. In addition, the officer also investigates potential visa fraud cases as provided by NCC.

In cases of breakdown in relationship between hosts and guests, the officer liaises with both sides to make sure that process of relocating guests is done in timely and coordinated manner.

## IHAT

The council has a statutory duty to provide financial assistance to those who qualify for a Disabled Facilities Grant (DFG) to contribute towards adaptations which help them to safely access their home and the facilities within it.

The funding is provided as a capital grant from the government via the Better Care Fund. Total budget made available for DFG Adaptations & Discretionary grants for 2025/26 is **£1,828,729**.

The actual spend to date, including partially completed adaptations against

the budget is **£1,000,509.93** in mandatory DFG's and **£102,406.54** in Discretionary Grants. A total of **£787,298.38** is outstanding in approved grants and committed funding to date for an additional sixty-two mandatory DFG approved grant applications (not incl. Discretionary Grants).

### Discretionary Grants Breakdown to Date:

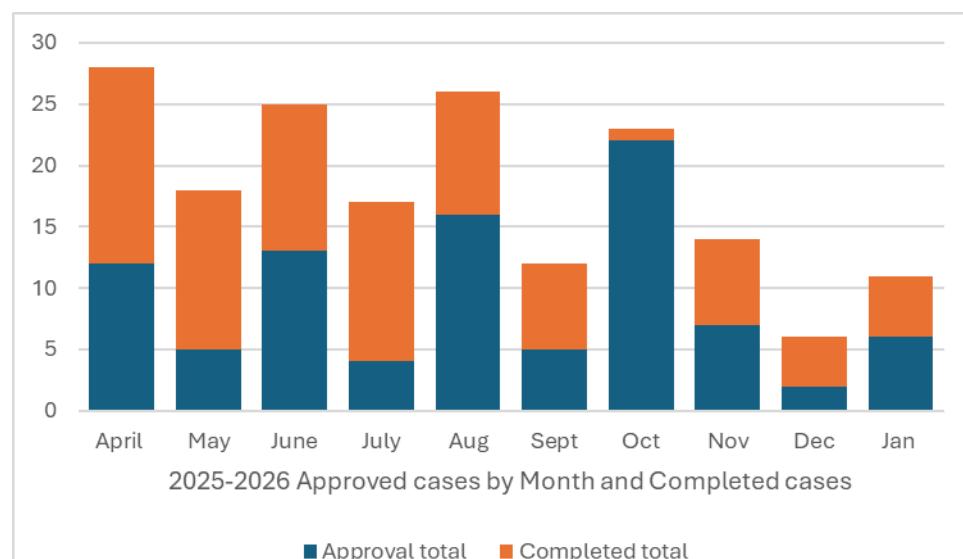
Grant Type	Total
Minor Adaptations	34
Architect's fees	21
Home repairs	6
Top up	3
Fast track	2
Forget me not	2
Contribution	1
<b>Grand Total</b>	<b>69</b>

### A Breakdown of the DFG Outcomes to Date by Tenure

95 adaptations have been completed to date for 2025/26. A breakdown of the property tenure and total spend for completed cases/adaptations is shown below.

Tenure	Sum of Total grant award
Registered	£493,025.97
Social LL	
Owner Occupier	£272,205.19
Private rented	£60,630.81
<b>Grand Total</b>	<b>£825,861.97</b>

Chart showing the total approved and completed cases per month for 2025/26



**3 Meetings attended**

Bacton Shared Ownership Scheme Open Event  
Overview & Scrutiny  
Cabinet  
Portfolio holder meeting  
Meeting with Solo Housing  
Building more council homes: Insights challenges & Support  
Delivering Neighbourhood Health  
Connecting the dots  
HAZ meeting  
National Trails  
Planning training  
Right to build task force  
LGA Leadership Academy  
Bids for social homes

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## **CABINET MEMBERS REPORT TO COUNCIL**

**18 February 2025**

### **COUNCILLOR ANDREW BROWN - CABINET MEMBER FOR PLANNING AND ENFORCEMENT**

For the period December 2025 to February 2026

#### **1 Progress on Portfolio Matters.**

##### **Development Management & Planning Processing Unit**

Timescales for determining planning applications continue to remain strong with a marked improvement in planning application validation times.

A new Section 106 officer commenced work on 5 January 2026 and is updating the Exacom (software) system and documenting procedures. The suite of internal audit recommendations are being addressed with a number already delivered, aiming to complete by August 2026.

Adoption of the new Local Plan and the interpretation and implementation of new policies against live planning applications is the primary focus of the DM team at present. There are many notable new policies in the Local Plan which introduce a step-change compared with the former Core Strategy with a period of adjustment. Many long-standing applications submitted prior to adoption require updates from applicants and agents and this adds to determination timeframes with officers seeking to minimise impacts.

Business at the DM Committee is expected to build over the coming months with a number of Major applications reaching critical milestones.

The Development Manager is currently reviewing the resource demand for the team given the expected increase in volume of major and non-major applications directly as a result of adoption of the Local Plan. An hybrid application for the largest allocation in the new Local Plan at North Walsham is expected to be submitted in late February 2026 and there are a number of applications which are close to submission needing to be adequately resourced to be able to deliver effective and timely planning outcomes. This builds on the positive work delivered through the Planning Service Improvement Plan.

Member Training delivered on 29<sup>th</sup> January 2026 outlined a number changes introduced by the Planning & Infrastructure Bill with a number of Regulations expected to be introduced which will have a profound impact on how the Council's Planning functions are delivered, including the make-up of Development Committee and in relation to which applications are delegated to

officers and which can be referred to Development Committee. The Council's Constitution is being reviewed in relation to Development Committee in conjunction with the Council's Monitoring Officer. Further training for Members on this subject is expected to be delivered post agreement of constitutional amendments.

The Planning Performance Unit have recruited temporary help to backfill a post that is working on the completion of the Open Digital Plan project objectives. One aspect of which is to enable the creation of a dashboard to enable officers and Members to view Development Management performance data easily.

### **Planning Policy**

Full Council adopted the new North Norfolk Local Plan on 17<sup>th</sup> December 2025 which is now being used in the determination of planning applications. The Core Strategy and previous Site-Specific Allocations documents have been revoked. The six-week period for legal challenge following adoption of the Local Plan closed on 28<sup>th</sup> January 2026. The Council has not been notified of any such challenge. The team continue to assist Development Management colleagues with the Plans implementation and are currently working on a number of further explanatory guides and providing interpretation support. A further Local Plan training session for Members was well attended on 29<sup>th</sup> January 2026. This covered both the new Local Plan policies and an overview of recent legislative changes and proposed changes released in December through the Planning & Infrastructure Act and National Planning Policy Framework.

Work continues to deliver the Council's first statutory Biodiversity Duty report as set out under the Environment Act which will detail the actions the Council have undertaken to benefit biodiversity, inclusive of Biodiversity Net Gain as a result of planning policy requirements. Officers are also advancing the Council's Annual Monitoring Report as well as other MHCLG data submissions around housing delivery and reviewing the raft of recent government guidance documents and announcements around future Plan making in association with the LURA, Planning & Infrastructure Act and the proposed revision of the NPPF along with their implications for the Council.

### **Building Control**

The Building Safety Regulator (BSR) has officially moved to a standalone organisation, paving the way for the creation of a single construction regulator - a key recommendation of the Grenfell Tower Inquiry. The move from the Health & Safety Executive (HSE) to an arm's-length body under the Ministry of Housing, Communities and Local Government (MHCLG) represents a significant moment for the built environment.

The Building Control Fees and Charges Regulations consultation has now closed, with an expectation of an outcome in mid-2026. This is likely to provide greater charging capabilities for the current 'non-fee earning' work, which will reduce the pressure on the Local Authority finances.

The Building Safety Levy is moving closer to implementation on 1 October 2026 and the new burden funding has now been confirmed which will allow the operation of the levy to be cost neutral to the Local Authority.

### **Conservation Design and Landscape**

NNDC adopted the Neatishead Conservation Area Appraisal at Cabinet on 2 February 2026. This guidance document was prepared by the Broads Authority with input from the Council's CD&L team and can now be used for all planning functions within the jurisdiction of both authorities. This means we now have 27 such appraisals adopted across our district (out of a total of 84 such designations).

### **Enforcement**

The Enforcement team completed 2025 on a high note, achieving significant progress in case management and closures. By year-end, the team successfully reduced the number of open cases to 294, having opened a total of 366 cases and closed 325 throughout the year. Furthermore, the issuance of 23 Enforcement Notices and 10 Planning Contravention Notices underscores the dedication to enforcing regulations where appropriate.

The key performance indicator, which aims for a decision-making timeframe of 30 days on enforcement cases, has been effectively met, with an average decision time of 28 days reflecting our efficient approach to site visits and assessments.

It has been a busy start to 2026 with the team already opening 33 new cases, with 24 closures recorded. Additionally, we plan to serve 11 Enforcement Notices by the end of February 2026, addressing a variety of breaches, including but limited to: unauthorised use of a dwelling as a large holiday let, an extraction unit and wood windows to uPVC in a conservation area.

Following a successful prosecution for non-compliance with an Enforcement Notice at 19 Station Road, Great Ryburgh, direct action has commenced. However, site difficulties have led to a temporary halt. The team is actively pursuing an injunction against the owner to facilitate the resumption of works by mid-February 2026.

The team will also be reviewing the condition monitoring process and the enforcement policy in February 2026 to ensure they are fit for purpose, but only minor changes are expected.

## **2 Forthcoming Activities and Developments.**

Development Committee: 19<sup>th</sup> February 2026.

<b>3 Meetings attended</b>
----------------------------

5 and 19 Cabinet & Business Planning
19 Norfolk Strategic Planning Forum
23 Health & Wellbeing Seminar Copeman Centre Briston
26 Planning Portfolio Holder Meeting
27 Public Meeting for Corpusty School
28 Overview & Scrutiny Committee
28 Synergy Trust meeting
29 Planning Training seminar
29 Brinton/Sharrington PC
30 Corpusty School Public Meeting

## CABINET MEMBERS REPORT TO COUNCIL

18<sup>TH</sup> FEBRAURY

**COUNCILLOR RINGER - CABINET MEMBER FOR IT, ENVIRONMENTAL AND WASTE SERVICES.**

For the period January 2026

### **1 Progress on Portfolio Matters.**

#### **Environmental Protection**

	Total	Dec 2025	Jan 2026
<b>Total</b>	316	146	170
<b>Enviro Crime</b>	96	37	59
<b>HHSRS</b>	9	3	6
<b>Housing Complaints</b>	32	15	17
<b>Nuisance</b>	88	48	40
<b>Planning Consultations</b>	62	32	30
<b>PWS Sampling</b>	29	11	18

Preparation continues for the new legislation known as Renters Rights Act. Policies and Procedures are being drafted, communications are being shared on Social media channels and staff from both EH and Housing Options are attending relevant training sessions. The impact and scale of this legislative reform is still unknown but Officers continue to put in place the relevant provisions to be able to deal and investigate enquiries.

One Fixed Penalty Notice with a value of £150 has been issued and paid by a Norwich resident for failure to meet their householder duty of care under the Environmental Protection Act 1990. This was as a result of a fly tip in Egmere. Unfortunately there is no evidence of who actually deposited the waste.

There are currently three absences within the team, officers are prioritising the workload, but some responses may take longer than normally expected.

The annual return has been submitted to the Drinking Water Inspectorate in relation to private water supplies within the District, of which there are over 500 supplies.

## Civil Contingencies

December was remarkably quiet re incident response. Some coordination re incidents in January re rough seas and asset damage, tidal locking and salt surge on the rivers, severe cold weather and Storm Goretti.

Investigation into the wave overtopping which occurred on the 2 January at Eccles-on-Sea. The flood gates here are the responsibility of the Environment Agency (EA). They were not closed at the time since no coastal flood alerts were in place, but there was some overtopping overnight due to wave action which obviously concerned residents. Officers have worked with the EA sharing evidence which has now resulted in lowering the trigger level for closing their flood gates at Seaside Lane and Duffields Gap. The EA has asked for our help to monitor this going forward, will be meeting shortly to discuss what they are asking for and if we can assist.

## Licensing

The Licensing team has been addressing data issues with premises annual fees and have been successfully recouping the money owed in arrears. Invoicing procedures are being tightened up to prevent this occurring in future. We have introduced new electronic forms to reduce time spent processing temporary event notice applications and skin piercing inspections. The team ran our first driver renewal course to raise the standard of our licensed taxi drivers by providing CPD before they can be re-licensed. Topics covered included driver safety, safe and professional behavior, legislation updates and compliance and enforcement.

2 members of the team have completed their Level 3 – Animal Licensing Qualifications.

	A pr	M ay	J u n	J ul	A u g	S ep	O ct	N o v	D ec	J a n	Tot al
Adult Gaming Centre	0	0	0	0	0	0	0	1	10	0	11
Animal Activites	3	2	2	3	2	1	1	1	0	2	17
Betting Premises Non Track	0	0	0	4	0	1	0	1	0	0	6
Betting Premises Track	0	0	0	0	0	0	0	3	2	0	5
Camping Site	0	0	1	0	0	0	0	0	0	0	1
Campsite Class BC	1	0	0	0	0	0	0	0	0	0	1
Caravan Residential Site	0	0	0	8	0	0	0	0	0	0	8
Caravan Site	0	0	0	0	0	3	0	0	1	6	10
Club Premises	2	5	1	4	0	8	8	1 7	4	1	50
Dangerous Wild Animals	0	0	0	0	0	0	0	1	0	0	1
Family Entertainment Centre	0	0	0	0	0	0	0	0	2	1	3
Fit and Proper Person	1	0	0	0	0	0	0	0	0	0	1
Gambling Club Gaming Permit	0	0	0	0	0	1	0	0	0	0	1

Gambling Club Machine Permit	1	1	0	0	0	2	1	0	0	2	7	
Gambling Premises Notification	0	0	3	4	5	5	2	2	1	1	23	
Gaming Permit - FEC	0	1	0	0	0	0	0	0	0	0	1	
Hackney Carriage Operator	1	0	0	1	1	2	0	0	0	0	5	
Hackney Carriage Vehicle	2	16	1	4	8	24	2	2	19	1	216	
	9		5	5			0	1		9		
House to House Collection	2	2	0	3	1	4	4	1	1	1	19	
LC Animal Franchise	0	0	0	0	0	0	0	0	0	1	1	
	3	12	1	1	8	9	1	1	35	9	161	
Lottery - Small Premises	6		5	0			5	2				
Pavement Licence	2	0	2	0	1	0	2	0	0	2	9	
Personal	1	7	8	8	4	5	1	2	3	2	62	
	2						1					
Premise Licence	5	49	7	7	51	10	1	1	11	8	892	
	1		6	9		2	0	7	3	9		
						4	8					
Private Hire Operator	0	0	3	1	0	1	0	0	1	1	7	
	8	67	1	5	45	61	1	6	39	3	686	
Private Hire Vehicle	5		2	0			1	6		7		
Scrap Metal Dealer - Collector	0	0	0	1	0	0	0	5	2	0	8	
Scrap Metal Dealer - Site	1	1	0	0	0	0	0	1	1	1	6	
Skin Piercing Practitioner	2	1	0	2	4	2	0	0	1	0	12	
Skin Piercing Premises	1	1	0	0	3	3	0	0	1	1	10	
Street Collections	4	0	1	5	6	8	3	3	2	2	34	
Street Trading	0	0	0	1	0	0	1	0	0	0	2	
	4	65	1	2	91	56	5	8	22	1	1,0	
Taxi Driver	4		6	5			1	7		7	10	
			2	3						9		
TENS	3	37	3	5	27	39	1	3	15	3	331	
	0		9	4			6	6		8		
<b>Total</b>	<b>3</b>	<b>26</b>	<b>4</b>	<b>5</b>	<b>25</b>	<b>33</b>	<b>3</b>	<b>4</b>	<b>27</b>	<b>3</b>	<b>3,6</b>	
	<b>0</b>	<b>7</b>	<b>5</b>	<b>3</b>	<b>7</b>	<b>7</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>9</b>	<b>17</b>	
	<b>8</b>		<b>4</b>	<b>6</b>			<b>9</b>	<b>8</b>		<b>6</b>		

### Public Protection (Food Safety)

Officers continued to work on the food safety programme in January as we reach the end of the reporting year, end date the 31<sup>st</sup> March 2026. The statistics for January 2026 are as follows:

	Total	Dec 2025	Jan 2026
<b>Total</b>	250	99	151
Food: Advice/Complaint	55	21	34
Food: Attestation/Export Certificates	1	1	0
Food: Inspections	105	35	70
Food: Questionnaires	2	2	0
Food: Registrations	37	17	20
Food: Revisit / FHRS Rescore	6	4	2
Food: Sampling	12	6	6
<b>H&amp;S: Accidents</b>	12	5	7
<b>H&amp;S: Advice/Complaint</b>	5	1	4
Other: Infectious Diseases	4	3	1
Other: Notices/Prosecutions	3	2	1
Other: Notifications	8	2	6

During this time, the team dealt with a national 'Food Alert For Action' (FAFA) by the Food Standards Agency (FSA) concerning contaminated American confectionary. Over 130 food businesses were contacted via email and phone to make them aware and to further advise on any actions to be taken. To date one withdrawal of eight batches of one of the said confectionary products was instigated by a local food business in liaison with the team. This department has kept in close contact with Trading Standards during this FAFA in case of potential joint visits.

There was another national FSA Recall continuing in January for contaminated Infant Formula. The team are on standby to advise customers/businesses and collect any unused containers of the batches of Infant Formula identified for further analysis. To date no collections have been made in our district.

The Public Protection Team Leader is dealing with two FSA National Food Crime Unit (NFCU) Intel Reports within the district. Following link provides further information on the NFCU; [NFCU | Food Standards Agency](#)

In relation to Health and Safety there remains 4 ongoing RIDDOR accident investigations split between two senior officers and the team leader. Legal advice may be sought once the investigations are finalised and evidence collated.

## Environmental Services

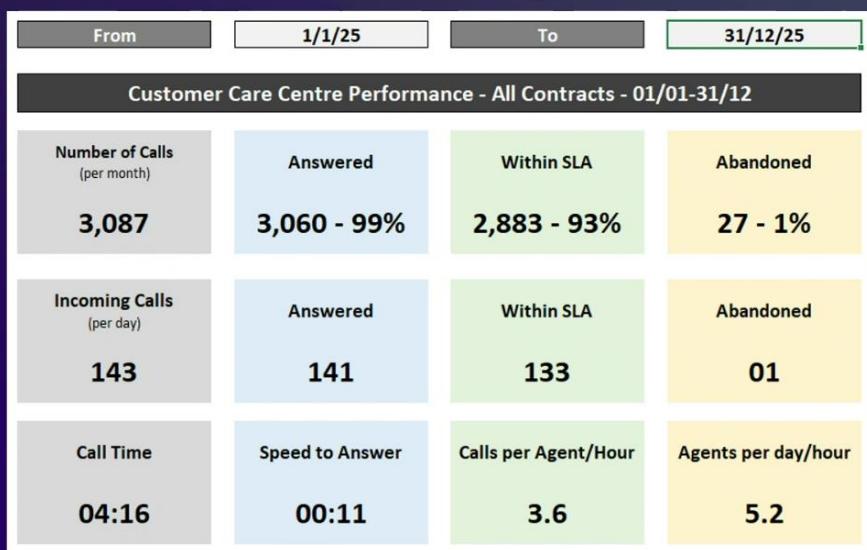
### North Norfolk - Performance Overview

#### Performance Overview



Above: Performance Data for the NNDC serco contract- showing an improve in the Month of December.

### CCC Data - Annual Rolling 24- 25' Norfolk



Above: Customer Contact Centre Data 2025

The Serco database Whitespace is currently undergoing testing for an

upgrade which will rectify numerous bugs being encountered and improve evidence of job completion. We are meeting regularly with Serco and IT to test the new system to ensure a smooth transition.

We have a new Environmental Contracts Officer starting with us on Monday 9<sup>th</sup> February, Dawn Cordner will be temporarily covering the Western side of the district to cover the back fill for maternity cover.

Serco have been experiencing several fleet related issues, specifically our refuse collection vehicles which are not scheduled for replacement until 2027. Serco workshops are continuing to service and maintain them in order that they can be deployed however the numbers of breakdowns being experienced continues. We are liaising with Serco on a business continuity plan for when breakdowns do occur and ask for a fleet replacement plan and costings to be prepared.

We have made a significant purchase of new bin stocks, we have now set a minimum number which we have as spares to replace domestic and trade bins, once we hit this then that will trigger an order to replenish our stocks and not allow us to run out as has happened historically.

We are also looking at purchasing litter bins for deployment across the district, replacing those currently in situ across the district which look tired.

Work continues on the implementation of food waste; the team are continuing to address issues such as depot location and suitability and the affordability of running the service. Letters have been sent to DEFRA raising these concerns and we await a response.

## IT

- Full DR test was undertaken the December. This was done by closing down all systems at Cromer and bringing them up at Fakenham. The whole IT estate is synced in real time to Fakenham, meaning once configuration changes have been made to re route the traffic the systems are available. This went extremely well but please note in the event of a Cyber incident if systems were compromised this method may not be possible. The systems would have to be restored from saves which is much more time consuming.
- M3 Trade Waste module desupport now imminent – 06/02/26. Service decision taken some months back to develop bespoke solution to manage this going forward. However service currently unable to produce batch billing run. There is a resulting concern of elevated risk to NNDC revenue stream. Old system still available but in a unsupported capacity so not an option to continue in this way on an ongoing basis.
- Work ongoing to ensure the organization is GDPR compliant. To date 22/33 departments have completed an updated return. Activity underway to chase the remainder for a formalized response.
- Development of environments to enable successful testing of Revs/BENs end of year uprating activities
- AI training has been devised but still waiting for final approval from CLT before we can move forward with this project.

- New form and process for Parking Permits
  - Permits are now generated electronically saving significant time for customer services.
- ReCAPTCHA added to all online forms to improve security
- Testing of Whitespace and online forms in preparation for upgrade
- Post launch updates for local plan content and maps completed
- Updates to Invest North Norfolk – Large number of case studies added
- Council tax consultation published
- Various forms migrated to new platform including
- Datasets published for the Open Planning project
- Updated form for Council Tax carers discount
- LGR Systems workstream all data for NNDC entered onto joint database with all Authorities in Norfolk.
- LGR Data workstream template circulated to all service managers to collect an inventory of unstructured data (ie data held outside systems in spreadsheets for example)

## **2 Forthcoming Activities and Developments.**

- North Norfolk District Council- Taxi and Private Hire Conference- 4<sup>th</sup> of March 2026.
- Application Team focus is now firmly upon Revs/Bens uprating. This is a substantial cross-service are of work that will be the focus of activities for the rest of the month (and early into March),
- Year end support notably for Garden Bins
- Various forms for Licencing including Street traders licencing and taxi licencing
- Business rates change of address forms
- Upgrade of website
- Online form for Council Tax carers discount
- Intranet review including homepage updates
- Rollout of AI pilot (dependant on CLT approval of policy)
- Assessment of resources due to less increased workload and posts not replaced.
- Input to LGR Systems & Data workstream
- Purchasing of UPSs
- Rolling program of laptop replacements
- Projects to cleanse data and get ready for LGR.
- Looking at ways to protect the IT from DDoS (Denial of Service) attacks.
- Improve management of suppliers.

<p><b>3 Meetings attended</b></p> <ul style="list-style-type: none"><li>• Norfolk Waste Partnership</li><li>• Joint Waste Contract Review and Development Board</li><li>• Licensing Training Session</li><li>• Regular meetings with officers related to the implementation of domestic food waste collection and wider portfolio matters</li></ul>

## **CABINET MEMBERS REPORT TO COUNCIL**

**18 February 2025**

**COUNCILLOR LUCY SHIRES - CABINET MEMBER FOR FINANCE,  
ESTATES AND PROPERTY SERVICES**

For the period December 2025 to February 2026

### **1 Progress on Portfolio Matters.**

#### **Finance**

- The 2024/25 external audit is nearing completion. The updated Statement of Account document is being presented to GRAC on the 12/02/26 along with the auditor's opinion and report.
- The budget report and MTFS went to Cabinet on the 02/02/26 and will be updated for any further Central Government settlement changes and other significant movements before being presented to Full Council on the 18/02/26.
- The Audit Scoping meeting has taken place for the upcoming Key Controls internal audit which is due to start week commencing on the 16/02/26.
- The Chief Technical accountant left the team on the 30/01/26. Recruitment for a replacement has started. Interim support is being provided by an agency.

#### **Estates**

Vacant property:

- Cornish way. Roof leaks are preventing letting and awaiting outcome of capital bid.
- The Cedars Barns requiring re development continue to be advertised, with no viable interest commercially. Opportunities for affordable housing development are being considered. The annex building remains available to rent, with little interest due to condition. A capital funding bid was made to refurbish it.
- Fakenham Connect first floor offices are being advertised with no interest. Roof and heating repairs are in progress.
- North Norfolk Visitor Centre – is let agreed and the tenant, a dental practice has submitted a planning application, with works anticipated to start Spring/Summer 2026. Works to services to facilitate the letting being determined and specifications prepared.
- Donkey Shelter –Investigations regarding opportunity for services into the building and drainage continues in order to finalise the viability/options appraisal.

Leases:

- Lease negotiations for the RNLI and Rocket House Café at the Rocket

House have Cabinet approval. Following the public toilets the museum phased repair of the building is progressing with tenders to be issued and work to define the specification is ongoing. Works largely agreed final specification documents to be shared with RNLI for approval in the coming weeks prior to tender.

- Formalising the short-term agreement for car parking at Gold Park continues to be delayed as officers await a landlord response. Finance working on revised calculation proposal to be issue to trust for review.
- Fakenham industrial unit lease renewal is expected to complete shortly.
- Lease renewal to North Walsham Football Club in consultation with the funding body, continues to be delayed awaiting a response from the tenant.
- A report is being prepared for Cabinet on the Marrams Bowls Club options and discussions with the tenants are ongoing. Suffield Park bowls club is delayed.
- Lease renewal negotiations for industrial unit at Catfield, Cornish Way with rental increases are progressing following initial rent assessment.
- Cromer Council office - 2 lease renewal negotiations are in progress.
- Utility lease for FLASH project has Cabinet approval and solicitors are progressing.
- Cabbel Park, car parking lease renewal is to recommence which will include a reviewed rent.
- Parking licence nearing completion at North Walsham, legal document finalised and issued to other side for signature.
- Foreshore lease at Happisburgh has Cabinet approval and solicitor are instructed.
- Happisburgh car park lease – Agreement for lease in place subject to NNDC completion of the car park work.
- Numerous easements requests across the district for utility supplies across Council land have been received and are under negotiation.
- Funding agreement for works at Itteringham Shop, is in negotiation.

#### Disposal:

- Enabling land at Sheringham. A range of alternative options is being investigated, and the draft independent valuation is under review.
- Disposal of Highfield Road car park, Fakenham to local housing association continues to progress.
- Mundesley a disposal of amenity land to Parish Council continues to progress.
- A number of Parish and Town Councils have approached the Council regarding transfers of assets that may be impacted by Local Government Reorganisation. Site information has been provided to Town and Parish Councils that have expressed an interest and valuations and negotiations will commence. An application form and governance process is being finalised.
- Private enquires regarding the acquisition of Council land have been received and being considered.

#### Acquisition:

- Continued support to Coastwise/Coastal Team in acquiring land and property at risk of coastal erosion. A further property at Trimingham has been negotiated and solicitors are instructed. Approach regarding premises in Trimingham have stalled awaiting the owner to confirm their disposal intentions.
- Supporting Housing with purchase of additional properties. Completion of 1 further property purchase an 1 offer made.
- Supporting Leisure with negotiations for easement for Holt Country Park with terms agreed in principle.

### **Property Services**

- Working with the local member to develop a programme of works for general improvements to the amenity area to the west of the Leas public conveniences. Works to the horsebox shelters is complete as is improvement to cabling and lamping to 11 lamp columns along the pathway east & west of the Leas shelter. Further works have now been scoped with the local member and will focus on removal of the water features and creating a picnic area adjacent to the new play area.
- Working with Kate Rawlings for energy efficiency and improvement works to Holt Road offices to include improvements to existing roof PV's, electric vehicle charging points and new boilers.
- Working with Countryside and Leisure to support delivery of an electrical supply at Holt Country Park.
- Works to construct the ECO classroom at Holt Country Park are underway. Ground works have been completed, and block work has commenced. Works are expected to be complete by March 2026.
- Refurbishment works to the public conveniences, and the replacement of the existing foul drainage system will commence in March 2026. Temporary NNDC owned toilet facility will be used at the site whilst toilet is closed.
- Further works at Holt Country Park include increasing the outdoor play provision to include more accessible items of play. These works have been scoped and quotations sought.
- Other works for Countryside and Leisure include provision of changing facilities at Cabbell Park.
- Design proposals and budget estimate costs for the changing rooms have been received and are being considered.
- Scoping works and deign proposals for works at the Marrams Sunken Gardens in Cromer are progressing. Works here will include removal of water features replacing with low maintenance planting and improvements to footpath lighting.

- Footpath surfacing and lighting works have been instructed, and we are now actively seeking design options for the works to the sunken gardens.
- Urgent structural works underneath the pavilion theatre have been extracted from the main programme of works and are to be undertaken in January 2026. These works need to be complete by the 18<sup>th</sup> February so the auditorium can be handed back to Openwide. Other works will not impact on Openwide's operation. Currently the works are progressing well.
- Scoping works for Tides restaurant roof.
- Pier painting works to commence shortly for P125 celebration.
- Continued collaborative working with Housing Options on the target hardening scheme for vulnerable persons.
- Continue to work with Housing Options on inspecting and maintaining temporary accommodation.
- Collaborative working with Estates, Housing Options and Corporate H&S to develop corporate policy and procedures to comply with Awaab's law due to come into effect in October this year. This work is now complete with a policy and procedures in place.
- Estates have handed over to Property Services their current and future project workload.
- New toddler and accessible play area swings, replacement see saw and toddler slide have been installed at Fernsfield Park Cromer.
- New trim trail, talking tube, accessible springer has been installed at Sadlers Wood North Walsham.
- Replacement see saw and swings are planned at Cromer Road Sheringham
- Various new items of play equipment have been installed across the district to replace existing failed units.
- We are shortly to remove the existing play equipment at Trap Lane Fakenham as this area forms part of the extension to the leisure centre. We are removing all equipment, fencing, benches etc so we may reuse where possible or use for spares. We will be working shortly with Leisure to design the new play area.
- Daniel Connal Partnership are now preparing tender documents for the tanking works to the museum along with associated repairs and

redecorations both internally and externally. Works to complete the scope of works are proving challenging to meet the RNLI specification for heating, cooling and humidity control. Until this scope is agreed the tender cannot be issued. It is now expected the tender document will go live on the 20<sup>th</sup> February.

- Reef remedial works are currently nearing completion. Rectification to the fire alarm system is complete. New under croft escape hatch has been delivered and is due for installation the same time as the high-level lighting works are undertaken along with other outstanding remedial works.
- Works to defective solar panels have been completed.
- Cedars remedial works are in progress with further investigations required for damp ingress. This is now subject to a capital bid.
- Works to the Watch House Cromer have been scoped and a consultant appointed. A structural engineer has been appointed for the cliff stabilisation, and we expect to receive the design proposal shortly for tendering.
  - The design proposal has been received and has been approved by consultants retained by the owner of the Watch House.
  - Planning permission has been submitted, and tender documents are being prepared.
  - We have engaged MacKinnon Construction for early contractor involvement to discuss methodology and buildability. Tender document has now been issued with a return date of the 16<sup>th</sup> February
- Costs for the works to the surveyor's allotment at Sutton have been received and are being considered for implementation in March next year. The budget has been released and works will commence early February
- Designs for North Lodge pay & display car park have been submitted to planning
  - Budget estimate costs have been received, and tender document is due shortly.
  - Waiting for final sign off on the Design and Access statement.
  - The planning application has now been submitted and will go to committee in March for decision.
  - Works here will also include new workspace and a greenhouse for the FONLP allowing them to relocate from the old potting shed.
- Scoping works to the Donkey Shelter as part of the chalet refurbishment programme. Options are being considered by Estates.
- Scoping and programming are now underway for the public convenience efficiency programme. Proposals will be completed and

forwarded to the decarbonisation board for consideration. LABC and planning have been consulted and a structural engineer appointed to advise of suitability of roofs for load bearing purposes. Proposals have now progressed to the decarbonisation board.

- A contract for the capital programme of church boundary walls has been awarded and works are being programmed for September 2026
- We are now actively working with the corporate project management and programming team on various live and upcoming projects.
- We are planning to review car parking permits issued by property services.

## **2 Forthcoming Activities and Developments.**

### Finance

The Period 10 Budget Monitoring report 2025/26 (Jan 2026) will be prepared providing members with the latest Outturn forecast for Revenue and Capital expenditure. This report will be presented to March Cabinet and provides the last monitoring before closedown.

The finance team will provide evidence to our internal auditors to support the Key Controls audit.

### Estates

Report to Cabinet regarding asset transfers

### Property Services

Waiting for the outcome of capital bids so we can commence programming and tendering.

## **3 Meetings attended**

One Public Estate



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## **CABINET MEMBERS REPORT TO COUNCIL**

**18 February 2025**

### **COUNCILLOR JOHN TOYE - CABINET MEMBER FOR SUSTAINABLE GROWTH**

For the period December 2025 to February 2026

#### **1 Progress on Portfolio Matters.**

##### **Funding and Programmes**

Good progress has continued on the delivery of projects across all workstreams in the UKSPF and REPF and project delivery and expenditure is on track. A number of the agreed targets have been exceeded and it is now the final quarter of the programme delivery, although Government has now extended the spend deadline to September 2026, which allows some flexibility in programme delivery if needed.

Although match funding was not a requirement, an additional £700,665 of investment has been leveraged so far in the transition year from business, community and other public and private sector sources, against the one-year UKSPF/REPF allocation of £842,354. This has optimised the benefits from the programme and the team have continued to leverage match funding across the grant schemes.

The funding programme has continued to support businesses and communities in north Norfolk to address identified local challenges as outlined below.

The overarching UKSPF/REPF funded workstreams are:

##### ***Addressing Fuel Poverty***

The UKSPF funding allocation enables the Council's Energy Officer to promote energy efficiency measures for local households. This provision plays a key role in ensuring that eligible households in north Norfolk are aware of and are well-positioned to access available funding, thereby maximising the benefits of various initiatives aimed at improving energy efficiency.

A total of 135 households have received energy advice, and 130 eligible households have been referred and supported in making grant applications through the ECO4 scheme. Residents have also accessed energy efficiency advice on the Council's website [Home | Energy saving tips](#) (324 residents). Efficiency advice and local and national grant schemes have continued to be promoted by the Energy Officer.

##### ***Business Support and Engagement***

This programme encompasses a number of separate strands, delivering a range of business support and engagement activities across several key sectors within the District.

Supported by the Growth Hub, specialist business support is available for local businesses. This includes bespoke services such as one-to-one engagement, advice, business planning & growth services, grant support, workshops and training. One hundred and forty-five businesses have received business support and advice, eleven businesses have been engaged in the Scale Up programme, and eighteen businesses are engaged in the High Growth programme.

A range of business training workshops and partner networking events are being delivered. A workshop on '*Creating Great Online Content*' was held on 2 December and a further workshop was delivered on '*Understanding SEO to take control of your Google Rankings*' was held at the Council Offices on 14 January.

### ***High Street and Town Centre Support***

A 'North Norfolk High Streets Matter' branded package of support has continued to be delivered in town/retail centres across the District through engagement with key stakeholders in each town. The initiative has been designed to drive footfall and increase dwell-time; it includes grant support to deliver initiatives such as signage & wayfinding and small-scale physical improvements.

Two small grant schemes, the 'Town Ambition Programme' (TAP) and 'Love Your Market Town' (LYMT), have provided grant funding for initiatives supporting town centres; eight Love Your Market Town and eleven TAP grants have been awarded and projects are progressing.

This has been complemented over the past few months by a separate 'Retail Excellence' skills scheme, with workshops held with retailers in North Walsham/Stalham and Fakenham. Thirty-one town centre businesses have participated in these, and eleven small Retail Excellence grants have been awarded to support their business plans. In addition to the workshops and grants, other complementary resources have been made available to businesses including a [Marketing Toolkit](#), and a [Retail Toolkit](#).

A 'Wayfinding & Signage' improvement scheme has been developed across the town centres. Stakeholders were engaged in developing individual town schemes. The design, manufacture and phased installation of new waymarking signs will be carried out over the next couple of months, and it is hoped this will be augmented by further local funds.

Building on this work, a further project to improve visitor experience will install eleven electronic tourist information points (e-TIPs) at key gateways and high footfall areas. This is hoped to be delivered over the next few months, including five screens that will be installed at five Greater Anglia stations in the District. This is entirely externally funded, with an additional grants being secured from

Greater Anglia, CTAP, NCC Passenger Transport and the Broads Authority to support the project.

***REPF (Rural England Prosperity Fund Rural Business and Community Grants)***

Twelve grants have been approved (six community projects and six business growth projects) and the total 2025/26 RBCG grant scheme budget of £407,537 has been awarded. The majority of projects have been completed and claims submitted for assessment and payment.

All projects are on track for completion and grant defrayment within the financial year. Progress on the delivery of the grant funded projects is being closely monitored to ensure they remain on track.

**Events taking place in February:**

**Meet the Mentor: One-to-one business growth advice**

Delivered by Business & IP Centre Norfolk

4 February

Cromer Library

**Local Leaders Round Table: Discussing business, the Budget, AI and more.**

Delivered by Neil Lawson Coaching

5 February

Merchants Place, Cromer

**Accelerating Business Processes with AI workshop.**

Delivered by New Anglia Growth Hub

10 February

North Norfolk District Council, Cromer

**Inspiring North Norfolk**

An event held at Jarrolds in Letheringsett on 10 February, aimed at celebrating the success stories of local businesses, with the following categories: excellence in manufacturing; leaders in business; entrepreneurial spirit; rising stars.

**1:1 Making Tax Digital for Income Tax**

Delivered by Business & IP Centre Norfolk

13 February Sheringham Library

**2 Forthcoming Activities and Developments.**

**North Norfolk Annual Business Forum**

10 March 2026

Details to follow

**Accelerating Business Processes with AI workshop**

Delivered by New Anglia Growth Hub  
11 March 2026 – 9am to 12:45pm  
North Norfolk District Council, Cromer  
Register [here](#)

### **3 Meetings attended**

Business Visits included:  
08-Jan Thursford Collection  
12-Jan Broadland Drinks  
13-Jan Woodland Holiday Park  
21-Jan Alphachase  
26-Jan Benthic Solutions (Asteroceras Group)

## **CABINET MEMBERS REPORT TO COUNCIL**

**18 February 2025**

### **COUNCILLOR ADAM VARLEY - CABINET MEMBER FOR CLIMATE**

For the period December 2025 to February 2026

#### **1 Progress on Portfolio Matters.**

The team is involved in a variety of initiatives relating to the Council's own assets, emerging projects and the wider community. Recently, this has included the following.

- The implementation of the Norfolk Climate Change Partnership project to develop an online home energy hub for Norfolk residents to provide a one stop shop advice centre for householders looking to lower their energy bills.
- Developing the detailed plans for the low carbon heating system for the existing Fakenham fitness centre building, to be implemented alongside the new FLASH, facilitated by public sector decarbonisation grant funding.
- Embedding the updated Environmental Charter and Decarbonisation Strategy into day-to-day Council operations and wider community activities.

The team attended the inaugural meeting of the Greenhoe energy club ([Greenhoe Local Energy Club • Walsingham, Norfolk](#)) based in Wighton which is hoping to set up a community energy scheme for residents served by the Egmere substation to receive locally generated and cheaper electricity for residents. We provided general energy saving advice and details of grants available in the hope that this will become the first community energy scheme established in the area.



It is a year since many members took part in the carbon literacy programme run by the team. Now may be a good time to review the commitments that were made as part of the certification. Have you been keeping your pledges and considering the carbon impact of the decisions you have made on behalf of the Council?

## **2 Forthcoming Activities and Developments.**

[The Warm Homes Plan](#) has been announced, pledging support to upgrade the thermal performance and heating systems of all households including those struggling with their energy bills. Further details are awaited on how the scheme will be administered and the role of the Council in it, but we aim to build on the success that the NNDC has had in delivering ECO4, HUG and Warm Homes: Local Grant to north Norfolk residents.

## **3 Meetings attended**

The team visited All Saints School, Lessingham, to understand the projects that the school has been delivering to save energy, reduce waste, and increase biodiversity. We met both the school's sustainability lead and pupils from the Eco group who spoke enthusiastically about the changes they had made and future initiatives they hoped to complete.



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## CABINET MEMBERS REPORT TO COUNCIL

18 February 2025

**COUNCILLOR LIZ WITTINGTON - CABINET MEMBER FOR COMMUNITY, LEISURE & OUTREACH**

For the period December 2025 to February 2026

### **1 Progress on Portfolio Matters.**

#### **CULTURE - FUNDING AND PROGRAMMES**

The Cultural Partnership will be administered by Sheringham Little Theatre and its plans for 2026 have been formalised, with event planning underway. It is hoped that this will provide continuity and sustainability to the sector beyond LGR. Major stakeholders such as the National Trust have expressed an interest in becoming part of this network.

#### **Visit North Norfolk**

VNN have refreshed the website for the start of 2026 and the latest campaign delivery is focused on our market towns. The link can be found [here](#).



#### **Deep History Coast**

Revitalising the DHC messaging will begin with the move and opening of the new DHC Zone at Sheringham Museum, in March 2026. New collateral is being developed alongside updates to the information points. More work is planned on the Geology Gallery at Cromer Museum and updates to the app, films and internal branding are ongoing. These all link closely with the coastal literacy work of the Coastwise team, delivering information on the dynamic coastal landscape of north Norfolk being curated by the Norfolk Museums team.

## **COMMUNITY OUTREACH**

### **Homelessness Prevention**

During January, the team received **19** new referrals to support residents threatened by, at risk of, or experiencing homelessness. These came from a number of sources, including the NNDC Housing Options team, The North Norfolk Foodbank, DWP, Housing Associations, Community groups and settings and self-referrals.

#### **Homelessness Prevention Case Study**

Ms W is a single lady with no family. She is in recovery from head and neck cancer and experiencing mobility issues. In addition, she has experienced recent loss of her long-term partner.

She was living in a top floor flat, with access via six flights of stairs. Her mobility issues also meant she was finding accessing her bath increasingly difficult.

These challenges had had a significant impact upon her physical and mental health.

She had also been served a section 21 notice by her landlords.

The Community Outreach Officer visited Ms W to support her with completing documents and encouraged her to reach out to her GP for health assistance.

They worked together to identify and view private rental properties that would better suit Ms W's needs.

After viewing a ground floor flat with a wet-room, the Community Outreach Officer assisted Ms W to make an application for a Discretionary Housing Payment to assist with paying the deposit and rent in advance, which was approved. This allowed Ms W to successfully secure the new tenancy.

Ms W is moving into her new home in early February and is looking forward to a new quality of life.

#### **New Connections**

This month, Officers have made a number of new connections with services that help to create a supportive network around those facing or at risk of homelessness.

These connections include Environmental Health officers, Victory Homes tenancy support officers, the Kings Trust, Routes to employment, Empanda, and Equal Lives.

### **Fakenham Market**

This month, the Community Outreach team were joined at the market by officers from Early Help and Prevention and Early Intervention Housing Options.

As with the previous month, the weather affected the number of stands on the market and therefore the number of people walking around the market.

Questions and comments included:

- Concerns around 'Your Choice Your Home', where customers would like a transfer but have issues with how long it may take and not being eligible for 2 bed properties due to the new housing allocation policy.
- Ongoing issues with affordable rent, especially for those who can't move out of Fakenham for work due to transport issues.
  - A request for help with the cost of home insulation
  - Queries regarding changes to council tax
  - Queries about joining the housing register

### **Falls & Frailty**

Data from the NNUH continues to be received on a weekly basis.

In January, we processed **39** referrals for North Norfolk residents. **4** were duplicates and **5** referrals went on to decline the service. A further **1** case was removed from the service due to ineligibility.  
**72** calls were made during January.

This support empowers residents to:

- Stay safer in their homes for longer
- Become stronger and more active
  - Connect with others
  - Improve their income
  - Improve their wellbeing

## **Falls & Frailty Case Study**

Mrs B had experienced a fall after her walking cane had become caught in a pothole, resulting in broken ribs, injuries to her knees and shoulder and exacerbated back issues. Mrs B also has a number of health issues that impact her mobility and quality of life.

She uses her stick and a walker to mobilise, which she felt was sufficient but lost confidence as a result of her fall. On talking through her fears with the officer, she explained that, other than for appointments, she had not left the home in 6-7 weeks. This had further impacted upon her wellbeing and her access to social opportunities.

A referral for Mrs B was already in motion with Occupational therapy to ensure she has suitable aids in place.

The Officer went through options for things that would improve safety and support an improvement in confidence, including care alarms (which Mrs B had in place), radar keys and urgency cards, the swift service and registering a key safe with the East of England Ambulance service.

Mrs B reports not being very active and explained that exercise often exacerbates symptoms of her medical conditions. The officer therefore made a referral into the Musculoskeletal health team as a more targeted service to help improve mobility and increase activity safely.

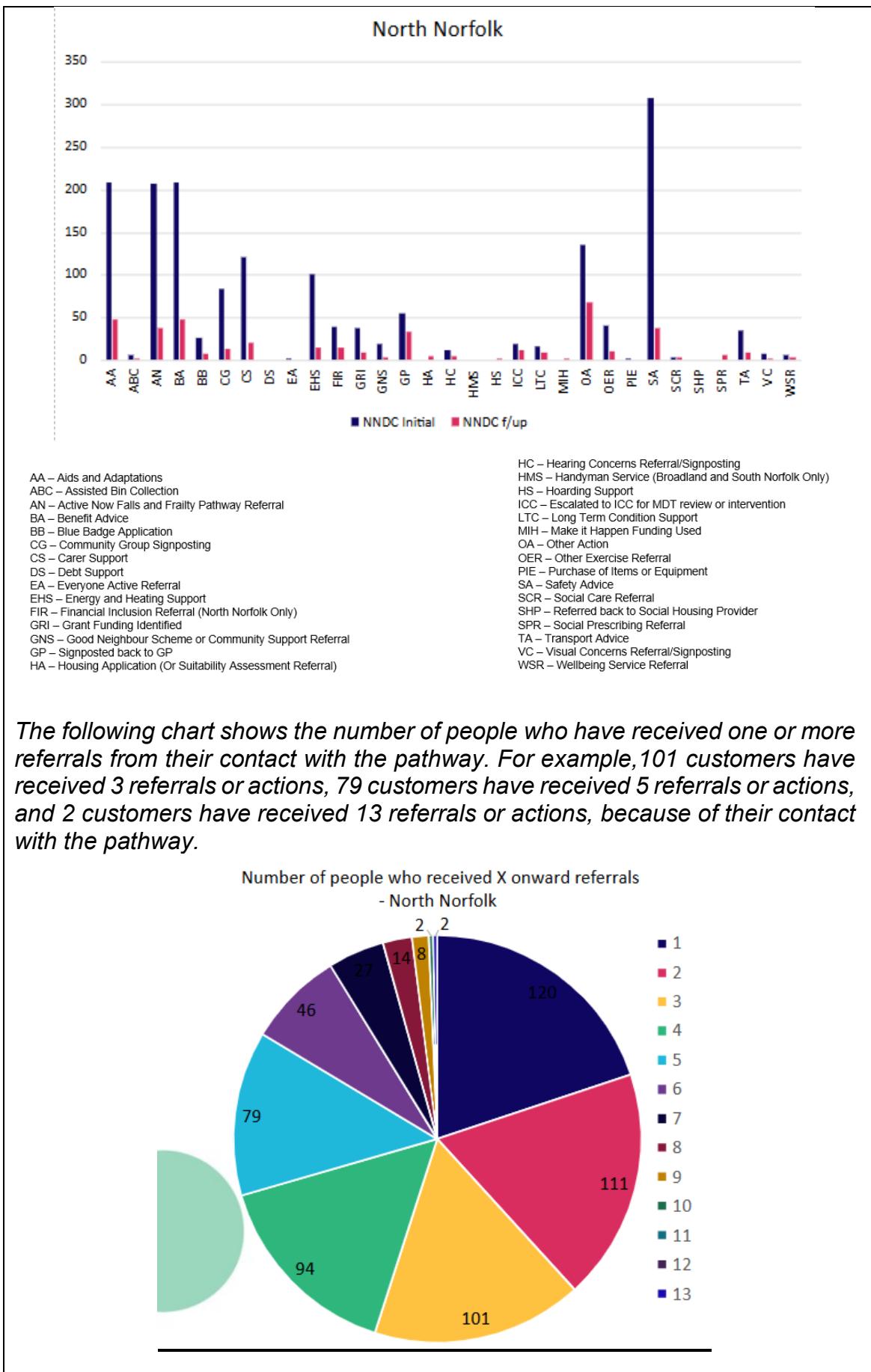
Assistance was also given to make an application for Attendance Allowance, for both Mrs B and her partner, who both help to provide care for each other. An application was also made for carers passports and emergency plans.

During the follow up call, Mrs B reported having seen the OT and now having aids and adaptations in place which have boosted her confidence. She has healed well. She is now in receipt of Attendance Allowance, has accessed safety and confidence aids, as recommended, and has started working with the Musculoskeletal health team, who have given her a safe and suitable exercise programme.

Mrs B states that she is making good progress, was very pleased with the service and felt that the information provided had made a huge difference to her overall wellbeing.

***Note: Due to overlapping reporting, the below graphs represent data from the start of the pathway in July 2024 to the end of December 2025. Further data will be provided in future reports.***

*The following bar graph shows the range of referrals and actions made during the initial and follow up contacts with the Frailty pathway officer. These vary from over the phone advice, the sending of leaflets and information by letter, signposting, and completion of referrals into the service, as some examples.*



## Promoting Independence

Promoting Independence is a new workstream lead by Norfolk County Council which uses Artificial Intelligence to identify residents who may be at risk of falls.

Letters are sent via Norfolk County Council in batches. Contact is then made by an Officer based at NNDC.

In January, **48** customers were contacted. Of these, **15** opted into the service, **18** opted out of the service and **15** did not respond to contact attempts.

Of the 15 customers opting in to the service:

### Promoting Independence Actions December 2025

■ Referrals Out ■ Series2 ■ Follow Up Calls Agreed



The number of calls has remained around the same since the last report. There have been more opt-outs this month compared to previous months although more call attempts have been successful.

Opt-ins have increased and people are willing to talk, however there has been a large decrease in referrals and signposts.

A lot of people are willing to have a holistic conversation, like the services but will not opt-in. This is because they seem a bit unsure or will ring back if they change their mind.

The busy festive period may have had an impact.

### **Promoting Independence Case Study**

Mrs D is an elderly lady who has been struggling to maintain her property and to socialise. She was very emotional on the telephone in relation to her rented property and the state in which it was. She described to the officer the issues in the home include leaking sinks and doors that do not close leading to cold rooms, both which could increase the risk of falls due to slips and the cold.

Mrs D could not remember the property service that maintained her property, so a referral was made to NNDC Housing Options and then to Victory Homes once we were able to identify her provider to begin addressing these issues.

Mrs D reported that she has distant daughters and recently lost 2 sons, so is emotionally struggling and feels lonely. She struggles to phone people and prefers face-to-face conversations. The officer spoke about Community Action Norfolk and their offer of befriending services and one-to-one guidance, and a referral was made into the service with the aim of developing a detailed plan of support, and social connections.

### **Healthier Towns**

#### **Stalham**

- Officers met with the Practice manager and senior partners at Stalham Staithe surgery where it was confirmed that teenage and adolescent mental health is a high priority for the surgery. They also expressed a desire for a carers group and identified a possible location for this.
- A meeting was held with the headteacher of Stalham High School who has expressed an interest in being involved in Healthier Stalham. Here it was also flagged that adolescent mental health and underage pregnancy are key areas of concern, along with the reporting of anxiety as a reason for long term absence from school.
- Officers met with the new vicar of St. Mary's Parish Church. She has concerns regarding 'Liveaboards'.

#### **Briston & Melton Constable**

- 9 community stakeholders attended the Healthier Information Session held at the Copeman Centre on 23rd January. Reed Wellbeing and Norfolk & Waveney Mind were keynote speakers at the session and discussions were held around the strengths and challenges the Briston and Melton Constable area face.
- An "Everything Briston & Melton Constable" PositiviTea followed the Healthier Information Session. 16 community groups, charities and statutory organisations attended the PositiviTea to promote what they do. The "Twin Tracks Choir" closed the event by showcasing four of their songs.

### Aldborough

- A Data and statistics introduction has been provided to the management group to assist with running orders and speakers for the launch event due to take place on the 20<sup>th</sup> of February.

### Fakenham

- Three key community stakeholders have expressed a strong interest in driving Healthier Fakenham forwards
- First Focus and the library have both raised that the use of ketamine is an issue in the area.

***Members are advised to contact Catherine Van Battum, Health and Communities Team Leader, directly for further information regarding the Healthier Towns initiatives.***

## **Other Service News**

### **Poppyland Radio Shows**

In December, three new shows were recorded:

- **Digital Switchover:** Lorcan Parnell returns to the studio - this time talking about the digital switchover. Listen in to find out when it will happen, why we must all take action, what that action is, why it's important and who can help us if we have any concerns.
- **Reed Wellbeing:** find out about the health checks and smoking cessation support Spencer McCormack and his colleagues offer and the person-centric approach they use to empower people to make healthier lifestyle changes
- **The Giving Wardrobe:** set up in September 2025 by Karen and Chris Claydon as they had recognised a gap in support, the Giving Wardrobe provides 2-3 full sets of new or as-new clothing to people referred into them by Norfolk-based charities and organisations.

### **North Norfolk Health and Wellbeing Partnership**

The North Norfolk Health & Wellbeing Partnership met on 27th January where Chair and Vice Chairs were elected.

Discussions were held around how new and existing member organisations strengthen and support the partnerships priorities which are:

Healthy Living

Musculoskeletal (MSK)

Digital Inclusion

## Health Literacy – Golden Thread

## Mental Health and Wellbeing – Golden Thread

There was an update on the direct grant awards and community grant pot as agreed at December's Extraordinary Meeting.

Given the changes within the ICB and Local Government, the Partnership agreed to adopt an action statement for 2026-27 rather than rewrite their strategy.

## **North Norfolk Community Hub:**

The North Norfolk Community Hub took place on 27th January with the theme "Health & Wellbeing".

Speakers on the day were from Kooth, CAN: Let's Talk About Cancer, Healthy Libraries and the RSPB.

37 representatives from community, voluntary, statutory and charitable sectors were in attendance.

## **Leisure and Localities**

### **Leisure Contract**

Visits to our sports and Leisure facilities in November and December were down on the same time last year. As previously reported this can mainly be attributed to the works being carried out at Fakenham on the new swimming pool and gym extension. This works has reduced the facilities available to members and therefore visits have been reduced by around half. Health and Fitness memberships across the contract sat at 3475 memberships at the end of December compared to 3726 at the end of September – just before works commenced. Total visits for November and December were 38011 and 28495 respectively. We expect both visits and memberships to increase when the January figures are released.

Works on site at Fakenham continue to progress well with many areas ahead of schedule. Excavations of the old car park area have provided an insight into what can be expected of the new pool and facility.



## **Countryside**

Three Christmas events took place at Holt Country Park which were well received. 2 'Santa Paws' events and 1 Father Christmas Family Trail were delivered by the Ranger team, and saw 168 adults, 92 children and 62 dogs attend.

New felling licences have been agreed and issued for our three Green Flag woodlands providing clear tree management guidelines for the next five years. Green Flag applications for all three sites were also submitted at the end of January for 2026. This year Holt Country Park will be judged, whilst Pretty Corner Woods and Sadlers Wood will receive a mystery shop. Award announcements usually take place around June.

A large proportion of the Rangers work continues to be practical tree management works across all sites. As always this work is carried out either for safety reasons or as part of agreed management through our felling licences.

Works on the new community classroom and eco learning space are continuing at pace, with the main build due to be complete in February. Following the completion of the build there will be some landscaping to complete, outdoor gym equipment to install and some internal decoration before the classroom can officially open.



### **Blue Flag Beaches & RNLI**

The six blue flag applications were submitted in mid-January to Keep Britain Tidy (KBT). The application templates were slightly different this year and have led to some clarifications being required by KBT, these have all been dealt with and awards announcements are expected by early May.

The RNLI lifeguard service is in full swing getting ready for the summer season with training courses and inductions planned for the coming months.

Leisure team completing an audit of all blue flag and safety signage and will update where necessary ahead of the bathing season.

### **Pier Pavilion Theatre**

The Christmas show achieved 17998 visits in 2025, which was 450 more than 2024. The theatre is currently on its winter close down with the first concert being held on February 18th. 53 concerts are planned between the 18th February and the start of the summer show at the end of June, with 9500 seats already sold for these.

### **Markets**

As we are in the winter months some traders have taken some time away from the market. The new season is now only a few weeks away so the leisure team will be doing some work with comms to promote the market and encourage new traders to join.

### **Physical Activity Development**

Officers continue to work with Norfolk FA and The Football Foundation to submit an application for grant funding to provide a new 3G on the Fakenham Sports Centre site. This application is moving closer but does have some obstacles to overcome if it is to be successful.

## **Locality Officer Updates**

Junior Parkrun- Funding has now been secured through the North Norfolk Health and Wellbeing Partnership to start a North Walsham Junior Park Run at the High School. We will now discuss possible start dates but this will become the first Junior parkrun in the district. We are also still pursuing funding from the Family Hub to allow the development of a junior parkrun at Fakenham.

Hire Hubs- North Walsham, Cromer and Fakenham libraries have come forward as options to develop a library hire hub. This will see a selection of sports equipment provided for hire at the library locations. The Localities Officer has visited each location and seen the space available for equipment. Each library is keen and excited about the project.

Cromer equipment scheme- Officers met with Cromer Academy staff to discuss a solution to allow children who don't have the appropriate footwear to use the new 3G pitch at the school. Through Universal Place funding the school will be awarded funding to purchase boots which will then be loaned to their pupil premium (PP) children whilst they attend the school. There will also be funding available for the school to support PP children with alternative equipment so if it supports physical activity.

Get Out Get Active- The Localities Officer is working with representatives from About with Friends (AWF) to develop some physical activity opportunities for individuals with Special Educational Needs and Disabilities. This will be a trial with AWF to start with but if successful it will be developed into a sustainable project.

Bowls for Health- The Localities Officer met with the England Bowls Alliance and discussed the inception of a Bowls for Health initiative in North Norfolk. Working with bowls clubs the project offers 8 weeks of provision which focusses on a fun and relaxed introduction to the sport of bowls. The sessions are intended to help improve physical and mental wellbeing, reduce social isolation amongst participants and offer a great pathway to bring new members into the clubs. Conversations will be had with bowls clubs in North Norfolk to see who would be interested and then we will map the sessions against areas with the greatest need.

All to Play For- Unfortunately we are moving the session from Sheringham to Cromer due to a lack of attendance. Data suggested Cromer was our number one choice but there wasn't a location which could host the session however this can now take place at the recently opened 3G pitch.

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## **2 Forthcoming Activities and Developments.**

### **UK Town of Culture**

The Government is encouraging towns to put themselves forward as UK Town of Culture by the end of March 2026. This is a significant accolade and the

benefits that go with it are substantial. There is a category for small towns of under 20,000 people, so the Council has brought this to the attention of towns across North Norfolk District. Local town-based organisations may wish to submit an Expression of Interest for their town or to make a joint bid for a cluster of towns. The link to the Government's web pages about this is here: [UK Town of Culture 2028 Expression of Interest: Guidance for bidders - GOV.UK](#)

**Cultural Partnership** – next networking event is planned for March 2026. Hosted by Cromer Art Space, it will include training on the new SLACK platform, a networking lunch and a CPD session of training for members of the partnership.

**Visit North Norfolk** – 4<sup>th</sup> March at Black Shuck Distillery with Howes Percival: Updates to employment law for tourism businesses. Eventbrite registration link to be shared with VNN members.

### **3 Meetings attended**

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## **CABINET MEMBERS REPORT TO COUNCIL**

**18 February 2025**

<b>COUNCILLOR L WITTINGTON</b> <b>COMMUNITY OUTREACH</b>	<b>- CABINET MEMBER FOR</b>
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For the period December 2025 to February 2026

### **1 Progress on Portfolio Matters.**

Over December and January, Customer Services has continued to deliver steady and reliable support across core areas while preparing for the busier months ahead.

A key achievement this period was the successful launch of the improved parking permit process, in partnership with Property Services, which went live on 26 January. Both short stay and long stay permits are now printed on security foil paper, with short stay permits issued separately from the parking clock, allowing customers to retain their existing clock and reducing production costs.

Customers can now buy or renew permits, report lost or damaged permits, amend vehicle registrations, cancel permits, and request refunds online, while still being able to access these services in person at the Council offices in Cromer and Fakenham. Current permits remain valid, and new foil-printed permits are being issued gradually as existing permits expire or are renewed. All new customers receive the updated permits.

The new system has already proven a huge success, with over 400 permits purchased and processed in its first three weeks of operation. 86% of customers accessed the service online, with the remaining 14% served in person at Council offices. The arrangements improve accuracy, reduce administrative costs, increase self-service options, and deliver a more efficient and sustainable parking permit service, while providing faster turnaround times, fewer errors, clearer communication, and enhanced security.

These improvements also provide clear benefits for the Council and staff, including faster permit processing, lower costs, reduced errors, and more efficient use of staff time, while residents gain greater online self-service options. Overall, the changes enhance service for residents and make Council operations more efficient, sustainable, and resilient.

## CS Performance Overview

- Total customer contacts/transactions: 18,833
  - Digital contacts (Online forms/email): 9,028 (47.9%)
  - Traditional contacts (Tel/Face to Face/Post): 9,805 (52.1%)
- Customer satisfaction survey response rate: 14.96%
  - Satisfied with ability to contact the Council: 89.87%
  - Satisfied with helpfulness of CSA: 95.15%
  - Satisfied with advice given: 91.56%
  - Satisfied with overall experience: 89.66%
- Average telephony wait time: 4 minutes 40 seconds (1 minute faster than the same period last year, 18% reduction)

## 2 Forthcoming Activities and Developments.

Customer Services continues to progress the C3 Contact Centre rollout, working closely with the Corporate Programme and Project Team, ensuring strong corporate oversight and alignment with council wide priorities.

The next phase of work is focused on preparing for the wider rollout once the February release is available, with planning underway to ensure a smooth and efficient implementation.

The Corporate Programme and Project Team is supporting the project by documenting the quantified benefits of C3 for NNDC overall, as well as for individual service areas.

This evidence will be used to secure senior leadership sponsorship, with the aim of presenting to CLT before communicating plans more broadly to ADs, Management Team, and departmental change champions.

Expected benefits of C3 workflow include:

- Efficiency gains through streamlined workflows.
- Improved customer service, enabling faster, more accurate responses to enquiries.
- Enhanced reporting and analytics, providing insight into demand patterns across services.
- Consistency across departments, ensuring a standardised approach to contact handling.
- Support for digital transformation, increasing self-service options for residents and reducing reliance on in-person contact.

## **Notice of Motion - Proposed closure of Corpusty School**

Proposer – Cllr A Brown, Seconder – Cllr C Ringer

### **The Council notes:**

#### **The Proposal**

This Council notes the current proposal to close Corpusty Primary School by Synergy Multi Academy Trust (the Trust) by September 2026 misdescribed as an amalgamation.

#### **Community Heart**

The school has served the parish and wider community since 1881 and was identified by the Corpusty & Saxthorpe Neighbourhood Plan, adopted in April 2019, as a vital hub for local families if not the heartbeat of the village, offering not just education but a focus for family life. It is noted that the school is rated as good by Ofsted. Closing the school will lead to decline in the village's vibrancy and negatively impact local businesses and property values.

#### **Statutory Presumption:**

National guidance for education dictates a presumption against the closure of rural schools requiring the Trust to exhaust all alternatives like re-assessing catchment areas to consider a more local alternative in Astley Primary School (4.2 miles) instead of the proposed Reepham (7 miles) or Gresham (6 miles) being offered as alternatives to parents.

#### **Conversion:**

The Trust are investigating re-opening the school for Special Educational Needs (SEND) pupils but no analysis of how this will be delivered, timescales or business case has been presented.

#### **The Council Believes**

#### **Social and Environmental Impacts:**

This closure will lead to increased travel times and traffic movements negatively impacting air quality and the health and wellbeing of young children forced into longer commutes.

#### **Educational Best Interests:**

Small schools often achieve high standards of education through nurtured, local learning environments that cannot be replicated in larger, more distant hubs.

#### **Flawed Rationale:**

Current projection produced by the Trust on falling pupil numbers as the main driver for closing the school may not fully account for planned local housing developments in Corpusty itself but in Briston and Edgefield or recent management decisions since the advent of the Trust in 2018. The district is experiencing a declining school age population but not at the rate suggested by the figures showing reductions from 103 in 2014/15 to 31 today.

#### **Council Resolves:**

**1. To write to the DfE Regional Director for the East of England requesting:**

- Intervention and review the decision to close Corpusty School
- A pause in implementation pending completion of:
  - A full Equality Impact Assessment under the Public Sector Equality Duty;
  - A rural and coastal access impact review;
- Clarification as to how the decision aligns with forthcoming legislative reforms to MAT accountability.

**2. To write to Norfolk County Council's Cabinet Member for Education seeking:**

- An explanation of how this decision aligns with Norfolk's strategic vision for 4-11 years education in North Norfolk;
- Details of alternative delivery models explored with Synergy MAT;
- Assurance that a coherent plan remains in place for continued Ofsted rated good schooling provision for displaced pupils at alternative schools.

**3. To write to Synergy Multi-Academy Trust requesting:**

- **Publication of the Trust's impact assessment:** including projected effects on participation, travel burdens and Free School Meal pupils over five years;
- **Explore Alternatives:** To instruct the Chief Executive to pursue the Trust for further information about viable alternatives to closure including engaging with Astley Primary School in Briston by potentially merging Briston and Corpusty school catchment areas. Further to explore possible combination with SEND children sharing the school premises;
- **Enhanced Consultation:** To conduct an independent Community Impact Assessment to fully understand the long-term social and economic consequences for the Corpusty and Saxthorpe area;
- **Management Audit:** To pursue a review of the Trust's performance in other schools within their federation and the auditing of financial accounts since inception.

## **Motion to North Norfolk District Council (Word count 493)**

### **Sheringham Sixth Form Provision and Post-16 Educational Inequality**

**Proposed by:** Cllr Liz Withington

In a rural and coastal community such as Sheringham, access to post-16 education is not a peripheral issue — it is Fundamental.

It shapes aspiration, life chances, workforce sustainability, the economy and whether geography limits opportunity. The proposed loss of A-Level provision is therefore far more than an internal trust decision; it is a matter of public consequence. On behalf of the young people of North Norfolk, we ask Council to consider the following recommendations.

#### **Council Notes:**

1. That Synergy Multi-Academy Trust has announced the cessation of A-Level provision and the effective closure of Sheringham Sixth Form.
2. That Sheringham and the wider North Norfolk district are rural and coastal communities experiencing structural inequality, including coastal deprivation, lower average wages, seasonal employment patterns, transport limitations and above-average 16–17 NEET rates at county level.
3. That the removal of local sixth-form provision is likely to increase travel times and costs for young people, reduce participation in post-16 education, increase NEET risk, diminish aspiration and adversely impact local workforce development and the economy.
4. That the Government's Education Bill currently before Parliament proposes strengthened accountability for Multi-Academy Trusts and greater alignment with local authority oversight.

#### **Council Believes:**

- That access to post-16 education constitutes essential infrastructure in rural and coastal communities.
- That educational opportunity should not be constrained by geography.

- That decisions of this scale must be subject to full equality, rural access and economic impact assessment.
- That the strategic planning of 16+ provision in North Norfolk must reflect long-term community need.

**Council Resolves:**

**1. To write to the DfE Regional Director for the East of England requesting:**

- Intervention and review of the decision to cease A-Level provision in Sheringham.
- A pause in implementation pending completion of:
  - A full Equality Impact Assessment under the Public Sector Equality Duty;
  - A rural and coastal access impact review;
  - An assessment of implications for participation, NEET levels and inequality.
- Clarification as to how the decision aligns with forthcoming legislative reforms to MAT accountability.

**2. To write to Norfolk County Council's Cabinet Member for Education seeking:**

- An explanation of how this decision aligns with Norfolk's strategic vision for 16+ education in North Norfolk.
- Assessment of the projected impact on participation, progression and NEET levels.
- Details of alternative delivery models explored with Synergy MAT.
- Assurance that a coherent 16+ sufficiency plan remains in place for Sheringham and surrounding communities.

**3. To write to Synergy Multi-Academy Trust requesting:**

- Publication of the Trust's impact assessment, including projected effects on participation, travel burdens, NEET levels and Free School Meal pupils over five years.

- A detailed explanation of the financial rationale for closure, including comparative data with other rural Norfolk sixth form, trends in numbers on roll since 2018, strategies undertaken to increase recruitment, and the evidence base supporting the proposed vocational curriculum as viable and sustainable.

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