

Borough Council of  
**King's Lynn &  
West Norfolk**



# **COUNCIL MEETING**

## ***Agenda***

Thursday, 26th February, 2026  
at 5.00 pm

In the Assembly Room  
Town Hall  
Saturday Market Place  
King's Lynn

Available for the public to view on [WestNorfolkBC on You Tube](#)



**Kings Court, Chapel Street, King's Lynn, Norfolk, PE30 1EX  
Telephone: 01553 616200**

18<sup>th</sup> February 2026

Dear Councillor

You are hereby summoned to attend a meeting of the **Borough Council of King's Lynn and West Norfolk** which will commence at **5.00 pm** on **Thursday, 26th February, 2026** in the Assembly Room, Town Hall, Saturday Market Place, King's Lynn to transact the business shown below.

Yours sincerely

Kate Blakemore  
Chief Executive

### **BUSINESS TO BE TRANSACTED**

**1. PRAYERS**

**2. APOLOGIES FOR ABSENCE**

**3. DECLARATIONS OF INTEREST (Page 4)**

Please indicate if there are any interests which should be declared. A declaration of an interest should indicate the nature of the interest (if not already declared on the Register of Interests) and the agenda item to which it relates. If a disclosable pecuniary interest is declared, the member should withdraw from the room whilst the matter is discussed.

**4. MAYOR'S COMMUNICATIONS AND ANNOUNCEMENTS**

To receive Mayor's communications and announcements.

**5. URGENT BUSINESS**

To receive any items of business which in the opinion of the Mayor are urgent.

**6. PUBLIC QUESTIONS RELATING TO THE BUDGET**

To receive petitions and public questions in accordance with Procedure Rule 20.

**7. THE BUDGET, FINANCIAL STRATEGY AND COUNCIL TAX RESOLUTION**  
(Pages 5 - 172)

**NOTE:** In accordance with Statutory Instrument 2014 No.165, Local Government, England, The Local Authorities (Standing Orders)(England)(Amendment) Regulations 2014, any decision taken on the Council's Budget or Council Tax setting must be taken with a recorded vote.

**8. RECOMMENDATIONS FROM CABINET ON 3 FEBRUARY 2026 ON BUDGET ASSOCIATED MATTERS** (Pages 173 - 175)

**(Members are reminded this is a debate, not a question and answer session)**

Please note that updated versions of reports are attached to this Agenda for Council approval.

Recommendations from the Cabinet meeting are also attached.

To consider the following reports and recommendations to Council:

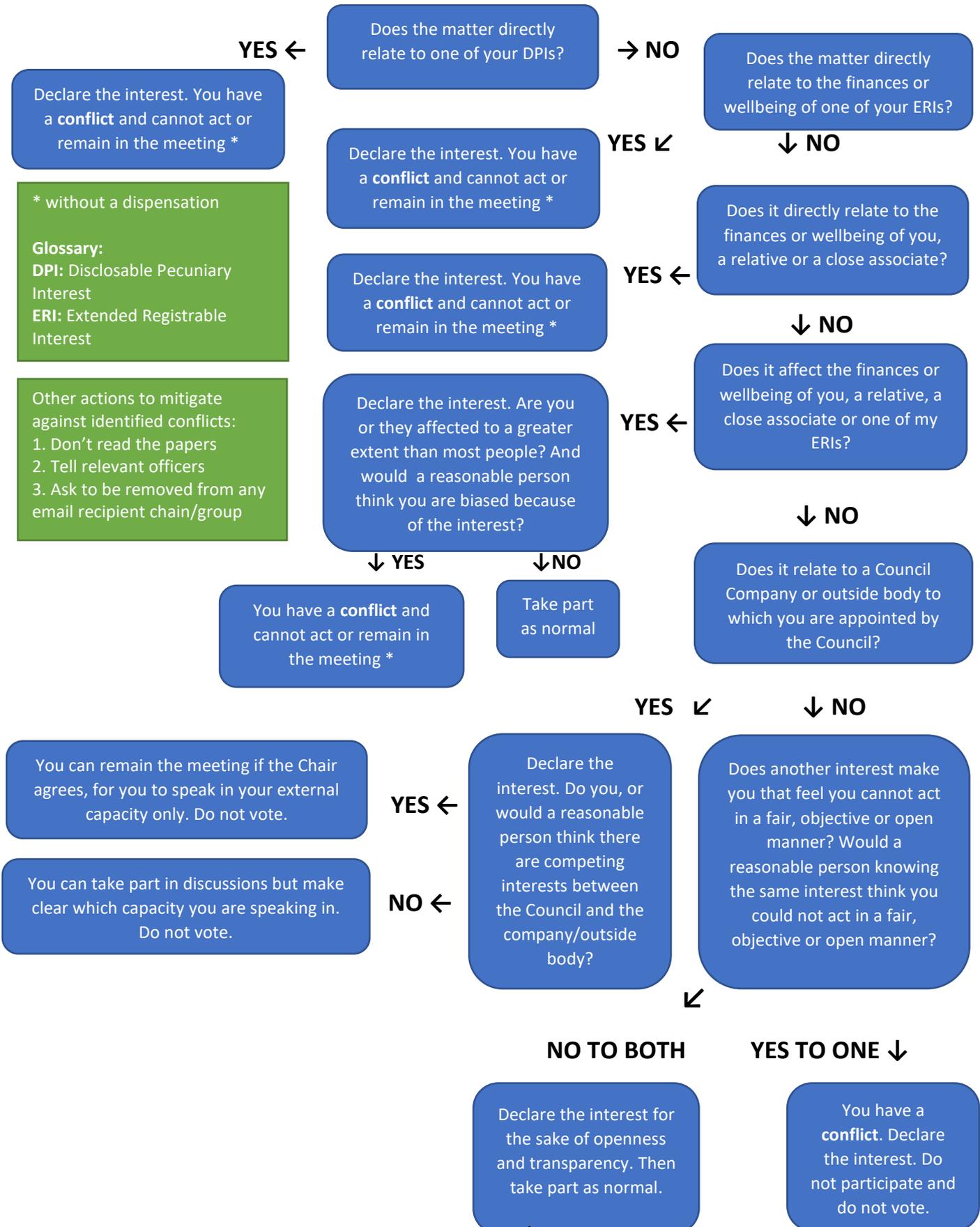
- 1) **CAB121: Capital Programme and Resources** (Pages 176 - 194)
- 2) **CAB122: Treasury Management Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/2027** (Pages 195 - 234)
- 3) **CAB123: Capital Strategy 2026/2027** (Pages 235 - 254)

Kate Blakemore  
Chief Executive

# DECLARING AN INTEREST AND MANAGING ANY CONFLICTS FLOWCHART



## START



Declare the interest. You have a **conflict** and cannot act or remain in the meeting \*

\* without a dispensation

**Glossary:**

DPI: Disclosable Pecuniary Interest

ERI: Extended Registrable Interest

Other actions to mitigate against identified conflicts:

1. Don't read the papers
2. Tell relevant officers
3. Ask to be removed from any email recipient chain/group

**The  
FINANCIAL STRATEGY  
2025/2030  
and  
COUNCIL TAX RESOLUTION  
2026/2027**

**As submitted to the  
Council**

26 February 2026

**Carl Holland  
Assistant Director - Finance (Deputy S151 Officer)**

# The Financial Strategy 2025/2030 and Council Tax Resolution 2026/2027

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- 8 Council Tax Resolution 2026/2027 (including recommendations)

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# The Financial Strategy 2025/2030 and Council Tax Resolution 2026/2027

## 1. Introduction

- 1.1 This report presents a summary of the Financial Strategy 2025/2030 as presented to Cabinet on 3 February 2026. It updates the revenue budgets for 2026/2027 and projections for 2027/2028, 2028/2029 and 2029/2030 for changes since the report was presented to Cabinet.
- 1.2 The report details the Council Tax Resolution for 2026/2027 as required by the Local Government Finance Act 1992.

## 2. Financial Strategy 2025/2030

- 2.1 On 3 February 2026, Cabinet was presented with details of the Council's medium-term financial strategy in the document "The Financial Strategy 2025/2030". This document set out in detail the General Fund revenue budgets and projections for 2025/2030. An updated summary of the projections can be found at Appendix 1. The report and the associated recommendations were subsequently approved by Cabinet.
- 2.2 On 9 February 2026, the Ministry of Housing, Communities and Local Government (MHCLG) published the documents online for the 2026/2027 local government finance settlement. This follows on from the provisional settlement consultation announced in December. Full details can be found on the gov.uk website at: [Local Government Final Settlement 2026/2027](#)
- 2.3 The Final Settlement included changes to the amounts from that referred to in the Provisional Settlement. In the Final Settlement MHCLG have amended the Business Rates Base Line to accurately reflect the income from Business Rates pooling. This has resulted in the Council moving from a 95% funding floor protection to a 100% funding floor protection (£191k). This also impacts futures years. Furthermore the settlement now includes a one-off Adjustment Support Grant (£563k) to help councils to adapt to the funding formula changes. The Final Settlement results in a favourable movement of £86k between the provisional and final settlement for 2026/27 as follows.

	2026/2027 Provisional Settlement	2026/2027 Final Settlement	Adverse/ (Favourable)
Funding	£	£	£
Baseline Funding Level	5,086,555	5,086,555	0
Revenue Support Grant	8,587,967	7,833,131	754,836
<b>Fair Funding Allocation</b>	<b>13,674,522</b>	<b>12,919,686</b>	<b>754,836</b>
Recovery Grant	552,329	552,329	0
Homelessness, Rough Sleeping and Domestic Abuse	926,440	1,012,713	(86,273)
100% income protection floor	-	191,234	(191,234)
Adjustment Support Grant	-	563,601	(563,601)
Crisis	219,853	219,853	0
<b>Other Government Grants</b>	<b>1,698,622</b>	<b>2,539,730</b>	<b>(841,108)</b>
<b>Total</b>	<b>15,373,144</b>	<b>15,459,416</b>	<b>(86,272)</b>

The Financial Plan 2025/2030 has been updated with these changes as reflected in Appendix 1.

- 2.4 A significant uncertainty that existed following release of the Provisional Funding Settlement and announcements to around the Business Rates Reset, was to how changes the funding of Business Rates discounts and retention of business rates growth would be impacted. On the 20<sup>th</sup> January MHCLG released a consultation indicating that the Council will be able to retain its Business Rates income from “renewables schemes”, e.g. wind farm cabling, solar farms. This clarification has enabled the Medium Term Financial Strategy to include an estimate £3.69m income.
- 2.5 Other changes to the budget position for 2026/27 are set out below:

<b>Cost of Services</b>	
<b>£</b>	
24,905,079	Reported to Cabinet
27,655,079	Reported to Council
<b>2,750,000</b>	<b>Movement in costs</b>
	<b>Amendments to Budget</b>
750,000	Provision to support implementation costs of Local Government Reorganisation.
500,000	Creation of a new Community Projects Fund.
1,000,000	An additional savings target introduced in addition of the Savings and Efficiency Plan target, removed in light of the improved funding position.
500,000	This amount provides an element of contingency, to allow for variances between the proposed Savings and Efficiency Plan and actual implementation.
<b>2,750,000</b>	<b>Total cost</b>

<b>Funding</b>	
24,475,309	Reported to Cabinet
28,845,006	Reported to Council
<b>(4,369,697)</b>	<b>Movement in Funding</b>
	<b>Amendments to Budget</b>
(3,693,100)	Confirmed estimate of Business Rates retained from Renewable Energy Sources.
(370,000)	Estimated Collection fund surplus
(86,272)	Other Government Grants
(219,853)	Crisis and Resilience Grant
<b>(4,369,225)</b>	<b>Total income</b>

- 2.6 The final schedule of fees and charges for 2026/2027 remain unchanged from those presented to Cabinet on 3 February 2026.
- 2.7 The Medium Term Financial Strategy and Appendices as presented to Cabinet on 3 February are updated and presented separately to Council.

### **3. Budget Amendments Received**

- 3.1 In accordance with the Council's Constitution Section 6 relating to Budget Meeting of the Council, the Leader of any opposition Political Group may propose one budget amendment that meets the following criteria
- a. It would deliver a balanced budget without requiring any further reliance on reserves over and above that which is set out in the budget approved by Cabinet
  - b. Be within the Council's powers; and
  - c. Not trigger any legal requirement for consultation.
- 3.2 There are no compliant budget amendment proposals to be considered for amendment to the budget.

### **4. Capital Programme**

- 4.1 Cabinet met on 3 February and agreed to a number of new capital projects to be added to the capital programme. These have been incorporated into the relevant tiers of the Capital Programme. There are no changes to the capital programme or the Capital Strategy that were presented to Cabinet on 3 February 2026. These are presented unchanged to Council and recommended for approval.

### **5. Treasury Management Strategy and Capital Strategy**

- 5.1 The Treasury Management Strategy is updated, at section 7 to identify that progress is being made towards facilitation of a loan agreement between the Council and West Norfolk Housing Company, which will be subject to monitoring by the Council's Shareholder Committee and Audit Committee as well as the Company's own Board.
- 5.2 The Treasury Management Strategy also notes an opportunity for the Council to refinance its long-term loans in section 3.6 of the Strategy. This report now includes a recommendation to Council to:

*Delegate authority to the Deputy Chief Executive (S151 Officer) with agreement from the Portfolio Holder (Finance) to enter into discussions and final arrangements to settle the existing long-term loans if it is considered beneficial to the council supported by the council's Treasury Advisors.*

### **6. Parish Precepts and Special Expenses 2026/2027**

- 6.1 The Council has now received all parish precept requests for 2026/2027 and figures included in the budget are now formally approved by all Parish/Town Councils as detailed in Appendix 3. There has been no change to the special expenses figures since they were presented to Cabinet on 3 February 2026 as detailed in Appendix 7.

### **7. General Fund Balances**

- 7.1 The working balances of the Council will be used to support the budget requirements during the period 2026/2029. These balances remain above the minimum required level in 2028/2029.

7.2 As reported to Cabinet and reflecting the changes set out in this report, the general fund balances are estimated as follows:

Projected Movements in General Fund Balances	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	£	£	£	£	£
<b>Opening Balance</b>	<b>8,208,570</b>	<b>10,401,940</b>	<b>11,591,867</b>	<b>11,157,802</b>	<b>9,855,090</b>
Pension Lump Sum Replenishment	1,810,000	0	0	0	0
Estimated contribution to / (from) GF Fund	383,370	1,189,927	(434,065)	(1,302,712)	(3,977,174)
<b>Closing Balance</b>	<b>10,401,940</b>	<b>11,591,867</b>	<b>11,157,802</b>	<b>9,855,090</b>	<b>5,877,916</b>

## 8. COUNCIL TAX RESOLUTION 2026/2027

8.1 The Council Tax Resolution 2026/2027 deals with the recommendations of the Cabinet meeting on 3 February 2026 and the resolution to set the Council Tax for 2026/2027.

8.2 Norfolk County Council have met on the 17 February 2026 to set its Council Tax and have agreed an increase of 4.99% on 2025/26 levels, in line with the Government's Capping level.

8.3 The Norfolk Police and Crime Panel met on 3 February 2026 and endorsed an increase in Council Tax for the Norfolk Police and Crime Commissioner of 4.53% (£14.94) on a Band D property.

8.4 The Referendums Relating to Council Tax Increases (Principles) (England) Report 2026/2027 presented to the House of Commons pursuant to section 52ZD (1) of the Local Government Finance Act 1992 as inserted by Schedule 5 to the Localism Act 2011 makes provision for Council Tax referendums to be held if an authority increases its basic amount of Council Tax in excess of principles determined by the Secretary of State.

8.5 The excessiveness principles are set each year and the Secretary of State has determined that:

- For 2026/2027, the relevant basic amount of council tax for Norfolk County Council is excessive if the authority's relevant basic amount of council tax for 2026/2027 is 5% (comprising 2% for expenditure on adult social care, and 3% for other expenditure), or more than 5% greater than its relevant basic amount of council tax for 2025/2026.
- For 2026/2027, the relevant basic amount of council tax for the Borough Council of King's Lynn and West Norfolk is excessive if the authority's relevant basic amount of council tax for 2026/2027 is:
  - 3%, or more than 3%, greater than its relevant basic amount of council tax for 2025/2026; and
  - more than £5.00 greater than its relevant basic amount of council tax for 2025/2026.

- For 2026/2027, the relevant basic amount of council tax for the Norfolk Police and Crime Commissioner is excessive if the authority's relevant basic amount of council tax for 2026/2027 is more than £15.00 greater than its relevant basic amount of council tax for 2025/2026.
- Local precepting authorities (parish and town councils) are not subject to Council Tax referendums in 2026/2027.

- 8.6 The following recommendations 1 to 9 deal with the approval of the Budget, the Policy on Earmarked Reserves and the General Fund Balance, Fees and Charges, minimum requirement of the general fund balance and the pay policy.
- 8.7 The recommendations 10 to 12 deal with the final recommendation of the Cabinet – the setting of the council tax. Recommendations 13 and 14 provide for officers to properly demand and take action to recover council tax.

**Pursuant to Agenda Item 10: Financial Strategy 2025/2030, of the Cabinet Meeting held on 3 February 2026 Council is requested to:**

- 1) Approve the Policy on Earmarked Reserves and General Fund Balance and the maximum balances set for the reserves as detailed in Appendix 8 of “The Financial Strategy 2025/2030” as reported to Cabinet on 3 February 2026**
- 2) To delegate authority to the Chief Executive, in consultation with the Leader, to approve the contract for the appointment of a strategic partner to implement Local Government Reorganisation**
- 3) Approve the revision to the Budget for 2025/2026 (as set out in Appendix 1 of this report).**
- 4) Approve the Fees and Charges for 2026/2027 as detailed in Appendix 4a of “The Financial Strategy 2025/2030” and approves the amended Fees and Charges Policy in Appendix 4b, as reported to Cabinet on 3 February 2026**
- 5) Approve the Pay Policy as detailed in Appendix 5 of “The Financial Strategy 2025/2030” as reported to Cabinet on 3 February 2026.**
- 6) Approve a minimum requirement of the General Fund balance for 2026/2027 of £1,382,750.**
- 7) Approve the budget of £28,845,006 for 2026/2027 and note the projections for 2027/2028, 2028/2029 and 2029/2030 (as set out in Appendix 1 of this report).**
- 8) Pursuant to Section 25 of the Local Government Act, Council is asked to have due regard to this statement at Section 9 of this report when considering and approving the budget and the level of council tax for 2026/2027**
- 9) 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. **Under Officer Delegated Decision the Council Tax Base was calculated as follows for the year 2026/2027:**

**Number of dwellings in each Council Tax band; taking into account the discounts, exemptions, premiums, rate of collection and Council Tax Support.**

- (a) 57,305 being the amount 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.

**The tax base for each Parish**

- (b) the amounts listed in Appendix 3 Parish Taxbases & Precepts, (Column headed - Taxbase) 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 amount of its Council Taxbase for the year for dwellings in those parts of its area to which one or more special items relate.

- 10) Approve that the following amounts be now calculated by the Council for the year 2026/2027 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992 (as amended by S74 of the Localism Act 2011):**

**Total expenditure**

- (a) £116,592,221 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) (a) to (f) of the Act. (See Appendix 2 of this report).

**Total income**

- (b) £102,726,822 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) (a) to (d) of the Act. (See Appendix 2 of this report).

**The difference between expenditure and income**

- (c) £13,865,399 being the amount by which the aggregate at 10(a) above exceeds the aggregate at 10(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its total budget for the year. (See Appendix 2 of this report).

**Average Council Tax for Band D property (Borough and Parish)**

- (d) £241.96 being the amount at 10(c) above divided by the amount at 10(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.

**The total of Parish Precepts and Special Expenses**

- (e) £4,843,313 being the aggregate amount of all special items referred to in Section 34(1) of the Act.

**The Borough Council's Council Tax for a Band D property (excluding Parish Precepts and Special Expenses)**

- (f)(1) £157.44 being the amount at 10(d) above less the result given by dividing the amount at 10(e) above by the amount at 9(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 relates.

**The Borough Council's Council Tax for each valuation band**

- (f)(2)

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
£	£	£	£	£	£	£	£
104.96	122.45	139.95	157.44	192.43	227.41	262.40	314.88

**The Borough, Special Expenses and Parish Councils' Council Tax for a Band D property in each Parish**

- (g) the amounts listed in Col (4), Appendix 4 Special Expenses and Appendix 3 Parish Precepts, when added to the amount at 10 (f)(1) above being the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned divided in each case by the taxbases in Appendix 3 calculated by the Council, in accordance with Section 34(3) of the Act, gives the basic amounts of its Council Tax for the year for dwelling in those parts of its area to which one or more special items relate.

**The Borough and Parish Councils' Council Tax for each tax band in each Parish**

- (h) the amounts listed in Cols (1) to (8), Appendix 4 Special Expenses and Appendix 5 Parish Precepts, together with the amounts shown above in 10(f)(2) as valuation bands A to H - being the amounts given by multiplying the amounts at 10(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 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.

- 11) Note that for the year 2026/2027 Norfolk County Council and the Norfolk Police and Crime Commissioner 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:

Valuation Band	Norfolk County Council	Norfolk Police and Crime Commissioner	Charge in Relation to Band D
A	£1,228.92	£229.86	6/9ths
B	£1,433.74	£268.17	7/9ths
C	£1,638.56	£306.48	8/9ths
D	£1,843.38	£344.79	9/9ths
E	£2,253.02	£421.41	11/9ths
F	£2,662.66	£498.03	13/9ths
G	£3,072.30	£574.65	15/9ths
H	£3,686.76	£689.58	18/9ths

The total Council Tax for each band in each parish (Appendix 6)

- 12) Approve that, having calculated the aggregate in each case of the amounts at 10h and 11 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets these as the amounts of Council Tax for the year 2026/2027 for each of the categories of dwellings shown.
- 13) Approve that the Deputy Chief Executive (S151 Officer), Assistant Director Finance (Deputy S151 Officer), Revenues and Benefits Manager, Revenues Manager, Assistant Revenues Manager, Revenues Team Leaders, Committal Manager, Committal Officer, Non-Domestic Rates Officer, Generic Revenues and Benefits Officers, Revenues Officers and Revenues Assistants be authorised to demand and recover, in accordance with the Local Government Finance Act 1992, the Council Tax set by this resolution, the Non Domestic Rates payable by Ratepayers and the annual Business Improvement District Levy, and be authorised to appear on behalf of the Council in Magistrates' Courts in respect of recovery proceedings.
- 14) Approve that the Officers be authorised to give notice of the setting of the Council Tax in accordance with Section 96 of the Local Government Finance Act 1992.

Appendix 1 - Medium Term Financial Strategy 2025 to 2030

	Forecast Budget 2025-26	Proposed Estimate 2026-27	Proposed Estimate 2027-28	Proposed Estimate 2028-29	Proposed Estimate 2029-30
Central Services	4,389,330	4,779,700	4,981,700	5,182,800	5,329,700
Environment and Planning	2,327,970	2,592,260	2,478,500	2,750,200	2,728,700
Health, Wellbeing and Public Protection	541,490	556,480	636,100	771,700	896,000
Legal, Governance and Licensing	2,411,990	2,540,700	2,482,500	2,548,900	2,640,700
Leisure and Community Facilities	1,840,420	1,605,490	1,742,400	1,770,800	1,763,900
Operations & Commercial	629,720	(153,140)	(92,000)	(229,000)	824,600
Programme and Project Delivery	(629,290)	(845,160)	(889,900)	(910,900)	(925,100)
Property and Projects	(1,373,000)	(1,291,150)	(1,184,600)	(1,129,600)	(1,073,500)
Regeneration, Housing & Place	1,550,320	2,049,180	2,426,000	2,380,600	2,177,200
Finance	8,295,730	9,622,050	10,229,400	9,791,900	10,626,000
Financing Requirement	2,542,640	4,106,940	3,289,500	3,679,700	3,650,100
Internal Drainage Board	3,729,780	3,870,591	3,959,600	4,038,800	4,119,500
Community Project Fund	-	500,000	-	-	-
<b>Cost of Services</b>	<b>26,257,100</b>	<b>29,933,941</b>	<b>30,059,200</b>	<b>30,645,900</b>	<b>32,757,800</b>
Savings and Efficiency Plan	-	(2,278,862)	(2,210,400)	(2,365,400)	(2,365,400)
<b>Borough Spend</b>	<b>26,257,100</b>	<b>27,655,079</b>	<b>27,848,800</b>	<b>28,280,500</b>	<b>30,392,400</b>
Contributions to/(from) Reserves	383,370	1,189,927	(434,065)	(1,302,712)	(3,977,174)
<b>Borough Requirement</b>	<b>26,640,470</b>	<b>28,845,006</b>	<b>27,414,735</b>	<b>26,977,788</b>	<b>26,415,226</b>
<b>New Homes Bonus</b>	<b>(293,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Support Grant	(1,052,270)	(7,833,100)	(6,852,600)	(5,820,300)	(5,820,300)
Other Government Grants	(1,496,680)	(2,839,720)	(2,325,344)	(2,486,318)	(1,583,030)
<b>Government Funding</b>	<b>(2,842,310)</b>	<b>(10,672,820)</b>	<b>(9,177,944)</b>	<b>(8,306,618)</b>	<b>(7,403,330)</b>
<b>Taxation</b>					
Business Rates (NNDR)	(14,971,290)	(5,086,600)	(5,203,200)	(5,308,200)	(5,308,200)
Business Rates Renewable Energy		(3,693,100)	(3,693,100)	(3,693,100.00)	(3,693,100.00)
Business Rates Surplus		(370,400)	-	-	-
<b>Business Rates Baseline and Retention</b>	<b>(14,971,290)</b>	<b>(9,150,100)</b>	<b>(8,896,300)</b>	<b>(9,001,300)</b>	<b>(9,001,300)</b>
<i>Council Tax Band D</i>	<i>152.87</i>	<i>157.44</i>	<i>162.15</i>	<i>167.00</i>	<i>171.99</i>
<i>Council Tax Base</i>	<i>56,674</i>	<i>57,305</i>	<i>57,605</i>	<i>57,905</i>	<i>58,205</i>
<b>Council Tax</b>	<b>(8,826,870)</b>	<b>(9,022,086)</b>	<b>(9,340,491)</b>	<b>(9,669,870)</b>	<b>(10,010,596)</b>
<b>Total Funding</b>	<b>(26,640,470)</b>	<b>(28,845,006)</b>	<b>(27,414,735)</b>	<b>(26,977,788)</b>	<b>(26,415,226)</b>
<b>Funding Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Appendix 2 - Summary of Expenditure and Income 2026/2027**

<b>Line Number</b>	<b>Item</b>	<b>Gross Expenditure (£)</b>	<b>Gross Income (£)</b>	<b>2026/2027 Estimate (£)</b>
1	Corporate Services	6,034,900	(1,255,200)	4,779,700
2	Environment & Planning	9,626,730	(7,034,470)	2,592,260
3	Health, Wellbeing and Public Protection	4,896,120	(4,339,640)	556,480
4	Legal, Governance and Licensing	2,849,400	(308,700)	2,540,700
5	Leisure & Community Facilities	11,500,190	(9,894,700)	1,605,490
6	Operations & Commercial	26,153,440	(26,306,580)	(153,140)
7	Programme and Project Delivery	740,650	(1,585,810)	(845,160)
8	Property & Projects	2,963,610	(4,254,760)	(1,291,150)
9	Regeneration, Housing & Place	2,740,680	(691,500)	2,049,180
10	Finance (Dep S151 Officer)	34,096,220	(23,974,170)	10,122,050
11	Financing Requirement	5,086,450	(979,510)	4,106,940
12	Internal Drainage Board	3,870,591		3,870,591
13	Savings to be achieved		(2,278,862)	(2,278,862)
14	Contribution to/(from) General Fund Reserve	1189927		1,189,927
15	<b>Borough Budget Requirement</b>	<b>111,748,908</b>	<b>(82,903,902)</b>	<b>28,845,006</b>
16	Parish Precepts	3883443		3,883,443
17	Special Expenses	959,870		959,870
18	Revenue Support Grant		(7,833,100)	(7,833,100)
19	Business Rates Funding Settlement		(5,086,600)	(5,086,600)
20	Business Rates Retention		(3,693,100)	(3,693,100)
21	Business Rates Collection Fund Surplus		(370,400)	(370,400)
22	Government Grants		(2,839,720)	(2,839,720)
23	<b>Total Budget 2026/2027</b>	<b>116,592,221</b>	<b>(102,726,822)</b>	<b>13,865,399</b>

Less Parish Precepts (3,883,443)  
 Less Special Expenses (959,870)  
**Borough Council Tax 9,022,086**

## Appendix 3

**PARISH TAXBASES AND PARISH PRECEPTS 2026/2027**

(Local Government Finance Act 1992 Section 34(3))

Line no (1)	Parish (2)	Tax Base (3)	Precept (4)	Band D
				Council Tax (5)
1	Anmer	23.2	0	0.00
2	Bagthorpe with Barmer	28.2	0	0.00
3	Barton Bendish	102.2	6,441	63.02
4	Barwick	27.8	0	0.00
5	Bawsey	72.0	0	0.00
6	Bircham	268.4	19,245	71.70
7	Boughton	112.5	9,255	82.27
8	Brancaster	1,107.1	30,000	27.10
9	Burnham Market	919.6	51,731	56.25
10	Burnham Norton	88.0	2,017	22.92
11	Burnham Overy	393.9	20,534	52.13
12	Burnham Thorpe	119.5	9,880	82.68
13	Castle Acre	383.6	25,881	67.47
14	Castle Rising	155.2	9,350	60.24
15	Choseley	14.7	0	0.00
16	Clenchwarton	714.7	65,745	91.99
17	Congham	117.2	7,913	67.52
18	Crimplesham	90.5	18,290	202.10
19	Denver	335.6	24,000	71.51
20	Dersingham	1,850.0	179,000	96.76
21	Docking	791.5	31,714	40.07
22	Downham Market	3,971.8	664,147	167.22
23	Downham West	100.7	8,610	85.50
24	East Rudham	274.1	12,504	45.62
25	East Walton	27.0	0	0.00
26	East Winch	311.2	10,000	32.13
27	Emneth	965.8	48,000	49.70
28	Feltwell	777.2	70,000	90.07
29	Fincham	210.5	13,250	62.95
30	Flitcham	85.9	4,600	53.55
31	Fordham	23.5	0	0.00
32	Fring	50.1	0	0.00
33	Gayton	543.7	35,000	64.37
34	Great Massingham	362.4	38,888	107.31
35	Grimston	773.4	40,196	51.97
36	Harpley	172.1	12,442	72.30
37	Heacham	2,120.7	188,509	88.89
38	Hilgay	432.6	37,271	86.16
39	Hillington	134.3	6,372	47.45
40	Hockwold	422.5	47,952	113.50
41	Holme-next-the-Sea	326.2	0	0.00
42	Houghton	37.6	0	0.00
43	Hunstanton	2,634.6	206,000	78.19
44	Ingoldisthorpe	355.4	16,000	45.02
45	King's Lynn	11,063.2	0	0.00
46	Leziate	290.5	17,176	59.13
47	Little Massingham	52.6	750	14.26
48	Marham	724.3	61,896	85.46
49	Marshland St James	481.2	61,050	126.87
50	Methwold	646.8	114,490	177.01
51	Middleton	599.3	28,334	47.28

## PARISH TAXBASES AND PARISH PRECEPTS 2026/2027

Line no (1)	Parish (2)	Tax Base (3)	Precept (4)	Band D Council Tax (5)
52	Nordelph	148.1	14,000	94.53
53	North Creake	232.0	19,807	85.38
54	North Runcton	272.1	16,988	62.43
55	Northwold	462.4	44,820	96.93
56	North Wootton	887.6	65,000	73.23
57	Old Hunstanton	505.1	17,647	34.94
58	Outwell	717.0	31,433	43.84
59	Pentney	243.9	25,000	102.50
60	Ringstead	232.7	19,000	81.65
61	Roydon	137.6	7,000	50.87
62	Runcton Holme	249.2	23,000	92.30
63	Ryston	47.7	0	0.00
64	Sandringham	196.1	0	0.00
65	Sedgeford	335.4	14,031	41.83
66	Shernborne	22.8	0	0.00
67	Shouldham	247.7	23,017	92.92
68	Shouldham Thorpe	63.8	0	0.00
69	Snettisham	1,250.2	125,843	100.66
70	South Creake	341.5	21,698	63.54
71	Southery	455.6	63,411	139.18
72	South Wootton	1,848.9	127,800	69.12
73	Stanhoe	173.0	11,700	67.63
74	Stoke Ferry	391.8	28,530	72.82
75	Stow Bardolph	464.4	22,000	47.37
76	Stradsett	31.8	0	0.00
77	Syderstone	260.0	17,709	68.11
78	Terrington St Clement	1,371.3	240,000	175.02
79	Terrington St John	317.4	50,000	157.53
80	Thornham	572.4	35,000	61.15
81	Tilney All Saints	196.3	33,000	168.11
82	Tilney St Lawrence	509.2	29,582	58.10
83	Titchwell	89.9	2,750	30.59
84	Tottenham	76.4	4,600	60.21
85	Upwell	1,002.2	51,000	50.89
86	Walpole	624.1	29,253	46.87
87	Walpole Cross Keys	197.1	15,696	79.63
88	Walpole Highway	259.4	16,145	62.24
89	Walsoken	548.3	15,368	28.03
90	Watlington	861.6	96,000	111.42
91	Welney	197.8	31,060	157.03
92	Wereham	263.6	19,603	74.37
93	West Acre	82.1	2,846	34.67
94	West Dereham	164.3	19,000	115.64
95	West Rudham	101.0	7,637	75.61
96	West Walton	632.1	31,415	49.70
97	West Winch	1,021.6	64,500	63.14
98	Wiggenhall St Germans	483.7	28,166	58.23
99	Wiggenhall St Mary Magdalen	243.7	17,500	71.81
100	Wimbotsham	293.5	24,531	83.58
101	Wormegay	137.9	12,500	90.65
102	Wretton	153.2	12,425	81.10

Appendix 4

**SPECIAL ITEMS 2026/2027  
SPECIAL EXPENSES**

(Local Government Finance Act 1992 Section 34(3))

**SPECIAL ITEMS 2026/2027  
SPECIAL EXPENSES**

(Local Government Finance Act 1992 Section 34(3))

Parish	Tax Base	Valuation Bands				Parish	Tax Base	Valuation Bands			
		A (1)	B (2)	C (3)	D (4)			E (5)	F (6)	G (7)	H (8)
	£p	£p	£p	£p		£p	£p	£p	£p		
Anmer	23	0.00	0.00	0.00	0.00	Anmer	23	0.00	0.00	0.00	0.00
Bagthorpe with Barmer	28	0.00	0.00	0.00	0.00	Bagthorpe with Barmer	28	0.00	0.00	0.00	0.00
Barton Bendish	102	0.13	0.16	0.18	0.20	Barton Bendish	102	0.24	0.29	0.33	0.40
Barwick	28	0.00	0.00	0.00	0.00	Barwick	28	0.00	0.00	0.00	0.00
Bawsey	72	0.00	0.00	0.00	0.00	Bawsey	72	0.00	0.00	0.00	0.00
Bircham	268	0.62	0.72	0.83	0.93	Bircham	268	1.14	1.34	1.55	1.86
Boughton	113	0.00	0.00	0.00	0.00	Boughton	113	0.00	0.00	0.00	0.00
Brancaster	1,107	0.10	0.12	0.13	0.15	Brancaster	1,107	0.18	0.22	0.25	0.30
Burnham Market	920	0.90	1.05	1.20	1.35	Burnham Market	920	1.65	1.95	2.25	2.70
Burnham Norton	88	0.00	0.00	0.00	0.00	Burnham Norton	88	0.00	0.00	0.00	0.00
Burnham Overy	394	0.00	0.00	0.00	0.00	Burnham Overy	394	0.00	0.00	0.00	0.00
Burnham Thorpe	119	0.89	1.04	1.19	1.34	Burnham Thorpe	119	1.64	1.94	2.23	2.68
Castle Acre	384	0.11	0.12	0.14	0.16	Castle Acre	384	0.20	0.23	0.27	0.32
Castle Rising	155	0.00	0.00	0.00	0.00	Castle Rising	155	0.00	0.00	0.00	0.00
Choseley	15	0.00	0.00	0.00	0.00	Choseley	15	0.00	0.00	0.00	0.00
Clenchwarton	715	1.51	1.77	2.02	2.27	Clenchwarton	715	2.77	3.28	3.78	4.54
Congham	117	0.00	0.00	0.00	0.00	Congham	117	0.00	0.00	0.00	0.00
Crimplesham	91	0.00	0.00	0.00	0.00	Crimplesham	91	0.00	0.00	0.00	0.00
Denver	336	3.04	3.55	4.05	4.56	Denver	336	5.57	6.59	7.60	9.12
Dersingham	1,850	0.42	0.49	0.56	0.63	Dersingham	1,850	0.77	0.91	1.05	1.26
Docking	791	0.51	0.60	0.68	0.77	Docking	791	0.94	1.11	1.28	1.54
Downham Market	3,972	20.62	24.06	27.49	30.93	Downham Market	3,972	37.80	44.68	51.55	61.86
Downham West	101	0.00	0.00	0.00	0.00	Downham West	101	0.00	0.00	0.00	0.00
East Rudham	274	0.10	0.12	0.13	0.15	East Rudham	274	0.18	0.22	0.25	0.30
East Walton	27	0.00	0.00	0.00	0.00	East Walton	27	0.00	0.00	0.00	0.00
East Winch	311	7.54	8.80	10.05	11.31	East Winch	311	13.82	16.34	18.85	22.62
Emneth	966	1.36	1.59	1.81	2.04	Emneth	966	2.49	2.95	3.40	4.08
Feltwell	777	1.33	1.55	1.77	1.99	Feltwell	777	2.43	2.87	3.32	3.98
Fincham	210	1.11	1.29	1.48	1.66	Fincham	210	2.03	2.40	2.77	3.32
Flitcham	86	0.00	0.00	0.00	0.00	Flitcham	86	0.00	0.00	0.00	0.00
Fordham	24	0.00	0.00	0.00	0.00	Fordham	24	0.00	0.00	0.00	0.00
Fring	50	0.00	0.00	0.00	0.00	Fring	50	0.00	0.00	0.00	0.00
Gayton	544	4.77	5.56	6.36	7.15	Gayton	544	8.74	10.33	11.92	14.30
Great Massingham	362	0.19	0.22	0.25	0.28	Great Massingham	362	0.34	0.40	0.47	0.56
Grimston	773	1.85	2.15	2.46	2.77	Grimston	773	3.39	4.00	4.62	5.54
Harpley	172	0.00	0.00	0.00	0.00	Harpley	172	0.00	0.00	0.00	0.00
Heacham	2,121	4.24	4.95	5.65	6.36	Heacham	2,121	7.77	9.19	10.60	12.72
Hilgay	433	7.75	9.05	10.34	11.63	Hilgay	433	14.21	16.80	19.38	23.26
Hillington	134	0.30	0.35	0.40	0.45	Hillington	134	0.55	0.65	0.75	0.90
Hockwold	423	0.49	0.57	0.65	0.73	Hockwold	423	0.89	1.05	1.22	1.46
Holme-next-the-Sea	326	0.00	0.00	0.00	0.00	Holme-next-the-Sea	326	0.00	0.00	0.00	0.00
Houghton	38	0.00	0.00	0.00	0.00	Houghton	38	0.00	0.00	0.00	0.00
Hunstanton	2,635	23.42	27.32	31.23	35.13	Hunstanton	2,635	42.94	50.74	58.55	70.26
Ingoldisthorpe	355	0.00	0.00	0.00	0.00	Ingoldisthorpe	355	0.00	0.00	0.00	0.00

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## Appendix 4

**SPECIAL ITEMS 2026/2027  
SPECIAL EXPENSES**

(Local Government Finance Act 1992 Section 34(3))

**SPECIAL ITEMS 2026/2027  
SPECIAL EXPENSES**

(Local Government Finance Act 1992 Section 34(3))

Parish	Tax Base	Valuation Bands			D (4)	Parish	Tax Base	Valuation Bands			H (8)
		A (1)	B (2)	C (3)				E (5)	F (6)	G (7)	
		£p	£p	£p	£p			£p	£p	£p	£p
King's Lynn	11,063	39.22	45.76	52.29	58.83	King's Lynn	11,063	71.90	84.98	98.05	117.66
Leziate	290	0.80	0.93	1.07	1.20	Leziate	290	1.47	1.73	2.00	2.40
Little Massingham	53	0.00	0.00	0.00	0.00	Little Massingham	53	0.00	0.00	0.00	0.00
Marham	724	1.05	1.22	1.40	1.57	Marham	724	1.92	2.27	2.62	3.14
Marshland St James	481	0.04	0.05	0.05	0.06	Marshland St James	481	0.07	0.09	0.10	0.12
Methwold	647	0.51	0.59	0.68	0.76	Methwold	647	0.93	1.10	1.27	1.52
Middleton	599	0.00	0.00	0.00	0.00	Middleton	599	0.00	0.00	0.00	0.00
Nordelph	148	0.00	0.00	0.00	0.00	Nordelph	148	0.00	0.00	0.00	0.00
North Creake	232	1.75	2.05	2.34	2.63	North Creake	232	3.21	3.80	4.38	5.26
North Runcton	272	0.00	0.00	0.00	0.00	North Runcton	272	0.00	0.00	0.00	0.00
Northwold	462	0.36	0.42	0.48	0.54	Northwold	462	0.66	0.78	0.90	1.08
North Wootton	888	6.95	8.11	9.27	10.43	North Wootton	888	12.75	15.07	17.38	20.86
Old Hunstanton	505	1.93	2.25	2.57	2.89	Old Hunstanton	505	3.53	4.17	4.82	5.78
Outwell	717	2.79	3.25	3.72	4.18	Outwell	717	5.11	6.04	6.97	8.36
Pentney	244	0.25	0.29	0.33	0.37	Pentney	244	0.45	0.53	0.62	0.74
Ringstead	233	0.00	0.00	0.00	0.00	Ringstead	233	0.00	0.00	0.00	0.00
Roydon	138	1.75	2.04	2.33	2.62	Roydon	138	3.20	3.78	4.37	5.24
Runcton Holme	249	0.08	0.09	0.11	0.12	Runcton Holme	249	0.15	0.17	0.20	0.24
Ryston	48	0.00	0.00	0.00	0.00	Ryston	48	0.00	0.00	0.00	0.00
Sandringham	196	0.00	0.00	0.00	0.00	Sandringham	196	0.00	0.00	0.00	0.00
Sedgeford	335	0.00	0.00	0.00	0.00	Sedgeford	335	0.00	0.00	0.00	0.00
Sherborne	23	0.00	0.00	0.00	0.00	Sherborne	23	0.00	0.00	0.00	0.00
Shouldham	248	0.03	0.03	0.04	0.04	Shouldham	248	0.05	0.06	0.07	0.08
Shouldham Thorpe	64	0.00	0.00	0.00	0.00	Shouldham Thorpe	64	0.00	0.00	0.00	0.00
Snettisham	1,250	0.45	0.53	0.60	0.68	Snettisham	1,250	0.83	0.98	1.13	1.36
South Creake	341	0.99	1.16	1.32	1.49	South Creake	341	1.82	2.15	2.48	2.98
Southery	456	2.25	2.63	3.00	3.38	Southery	456	4.13	4.88	5.63	6.76
South Wootton	1,849	3.09	3.61	4.12	4.64	South Wootton	1,849	5.67	6.70	7.73	9.28
Stanhoe	173	0.00	0.00	0.00	0.00	Stanhoe	173	0.00	0.00	0.00	0.00
Stoke Ferry	392	1.67	1.94	2.22	2.50	Stoke Ferry	392	3.06	3.61	4.17	5.00
Stow Bardolph	464	0.00	0.00	0.00	0.00	Stow Bardolph	464	0.00	0.00	0.00	0.00
Stradsett	32	0.00	0.00	0.00	0.00	Stradsett	32	0.00	0.00	0.00	0.00
Syderstone	260	0.43	0.51	0.58	0.65	Syderstone	260	0.79	0.94	1.08	1.30
Terrington St Clement	1,371	3.21	3.75	4.28	4.82	Terrington St Clement	1,371	5.89	6.96	8.03	9.64
Terrington St John	317	2.41	2.82	3.22	3.62	Terrington St John	317	4.42	5.23	6.03	7.24
Thornham	572	0.05	0.05	0.06	0.07	Thornham	572	0.09	0.10	0.12	0.14
Tilney All Saints	196	0.65	0.75	0.86	0.97	Tilney All Saints	196	1.19	1.40	1.62	1.94
Tilney St Lawrence	509	1.43	1.66	1.90	2.14	Tilney St Lawrence	509	2.62	3.09	3.57	4.28
Titchwell	90	0.00	0.00	0.00	0.00	Titchwell	90	0.00	0.00	0.00	0.00
Tottenhill	76	0.00	0.00	0.00	0.00	Tottenhill	76	0.00	0.00	0.00	0.00
Upwell	1,002	3.55	4.14	4.73	5.32	Upwell	1,002	6.50	7.68	8.87	10.64
Walpole	624	0.29	0.33	0.38	0.43	Walpole	624	0.53	0.62	0.72	0.86
Walpole Cross Keys	197	0.71	0.83	0.95	1.07	Walpole Cross Keys	197	1.31	1.55	1.78	2.14
Walpole Highway	259	1.77	2.07	2.36	2.66	Walpole Highway	259	3.25	3.84	4.43	5.32

Appendix 4

**SPECIAL ITEMS 2026/2027  
SPECIAL EXPENSES**

(Local Government Finance Act 1992 Section 34(3))

**SPECIAL ITEMS 2026/2027  
SPECIAL EXPENSES**

(Local Government Finance Act 1992 Section 34(3))

Parish	Tax Base	Valuation Bands				Parish	Tax Base	Valuation Bands			
		A (1)	B (2)	C (3)	D (4)			E (5)	F (6)	G (7)	H (8)
		£p	£p	£p	£p			£p	£p	£p	£p
Walsoken	548	1.31	1.53	1.75	1.97	Walsoken	548	2.41	2.85	3.28	3.94
Watlington	862	1.69	1.98	2.26	2.54	Watlington	862	3.10	3.67	4.23	5.08
Welney	198	0.00	0.00	0.00	0.00	Welney	198	0.00	0.00	0.00	0.00
Wereham	264	0.00	0.00	0.00	0.00	Wereham	264	0.00	0.00	0.00	0.00
West Acre	82	0.41	0.47	0.54	0.61	West Acre	82	0.75	0.88	1.02	1.22
West Dereham	164	0.33	0.38	0.44	0.49	West Dereham	164	0.60	0.71	0.82	0.98
West Rudham	101	0.00	0.00	0.00	0.00	West Rudham	101	0.00	0.00	0.00	0.00
West Walton	632	0.35	0.40	0.46	0.52	West Walton	632	0.64	0.75	0.87	1.04
West Winch	1,022	1.51	1.76	2.01	2.26	West Winch	1,022	2.76	3.26	3.77	4.52
Wiggenhall St Germans	484	1.38	1.61	1.84	2.07	Wiggenhall St Germans	484	2.53	2.99	3.45	4.14
Wiggenhall St Mary Magdalen	244	4.05	4.72	5.40	6.07	Wiggenhall St Mary Magdalen	244	7.42	8.77	10.12	12.14
Wimbotsham	293	1.34	1.56	1.79	2.01	Wimbotsham	293	2.46	2.90	3.35	4.02
Wormegay	138	0.00	0.00	0.00	0.00	Wormegay	138	0.00	0.00	0.00	0.00
Wretton	153	0.00	0.00	0.00	0.00	Wretton	153	0.00	0.00	0.00	0.00

## Appendix 5

**SPECIAL ITEMS 2026/2027  
PARISH PRECEPTS**

(Local Government Finance Act 1992 Section 34(3))

**SPECIAL ITEMS 2026/2027  
PARISH PRECEPTS**

(Local Government Finance Act 1992 Section 34(3))

Parish	Tax Base	Valuation Bands				Parish	Tax Base	Valuation Bands			
		A (1)	B (2)	C (3)	D (4)			E (5)	F (6)	G (7)	H (8)
		£p	£p	£p	£p			£p	£p	£p	£p
Anmer	23	0.00	0.00	0.00	0.00	Anmer	23	0.00	0.00	0.00	0.00
Bagthorpe with Barmer	28	0.00	0.00	0.00	0.00	Bagthorpe with Barmer	28	0.00	0.00	0.00	0.00
Barton Bendish	102	42.01	49.02	56.02	63.02	Barton Bendish	102	77.02	91.03	105.03	126.04
Barwick	28	0.00	0.00	0.00	0.00	Barwick	28	0.00	0.00	0.00	0.00
Bawsey	72	0.00	0.00	0.00	0.00	Bawsey	72	0.00	0.00	0.00	0.00
Bircham	268	47.80	55.77	63.73	71.70	Bircham	268	87.63	103.57	119.50	143.40
Boughton	113	54.85	63.99	73.13	82.27	Boughton	113	100.55	118.83	137.12	164.54
Brancaster	1,107	18.07	21.08	24.09	27.10	Brancaster	1,107	33.12	39.14	45.17	54.20
Burnham Market	920	37.50	43.75	50.00	56.25	Burnham Market	920	68.75	81.25	93.75	112.50
Burnham Norton	88	15.28	17.83	20.37	22.92	Burnham Norton	88	28.01	33.11	38.20	45.84
Burnham Overy	394	34.75	40.55	46.34	52.13	Burnham Overy	394	63.71	75.30	86.88	104.26
Burnham Thorpe	119	55.12	64.31	73.49	82.68	Burnham Thorpe	119	101.05	119.43	137.80	165.36
Castle Acre	384	44.98	52.48	59.97	67.47	Castle Acre	384	82.46	97.46	112.45	134.94
Castle Rising	155	40.16	46.85	53.55	60.24	Castle Rising	155	73.63	87.01	100.40	120.48
Choseley	15	0.00	0.00	0.00	0.00	Choseley	15	0.00	0.00	0.00	0.00
Clenchwarton	715	61.33	71.55	81.77	91.99	Clenchwarton	715	112.43	132.87	153.32	183.98
Congham	117	45.01	52.52	60.02	67.52	Congham	117	82.52	97.53	112.53	135.04
Crimplesham	91	134.73	157.19	179.64	202.10	Crimplesham	91	247.01	291.92	336.83	404.20
Denver	336	47.67	55.62	63.56	71.51	Denver	336	87.40	103.29	119.18	143.02
Dersingham	1,850	64.50	75.26	86.01	96.76	Dersingham	1,850	118.26	139.76	161.26	193.51
Docking	791	26.71	31.16	35.62	40.07	Docking	791	48.97	57.88	66.78	80.14
Downham Market	3,972	111.48	130.06	148.64	167.22	Downham Market	3,972	204.37	241.53	278.69	334.43
Downham West	101	57.00	66.50	76.00	85.50	Downham West	101	104.50	123.50	142.50	171.00
East Rudham	274	30.41	35.48	40.55	45.62	East Rudham	274	55.76	65.89	76.03	91.24
East Walton	27	0.00	0.00	0.00	0.00	East Walton	27	0.00	0.00	0.00	0.00
East Winch	311	21.42	24.99	28.56	32.13	East Winch	311	39.27	46.42	53.56	64.27
Emneth	966	33.13	38.66	44.18	49.70	Emneth	966	60.74	71.79	82.83	99.40
Feltwell	777	60.04	70.05	80.06	90.07	Feltwell	777	110.08	130.10	150.11	180.13
Fincham	210	41.96	48.96	55.95	62.95	Fincham	210	76.93	90.92	104.91	125.89
Flitcham	86	35.70	41.65	47.60	53.55	Flitcham	86	65.45	77.35	89.25	107.10
Fordham	24	0.00	0.00	0.00	0.00	Fordham	24	0.00	0.00	0.00	0.00
Fring	50	0.00	0.00	0.00	0.00	Fring	50	0.00	0.00	0.00	0.00
Gayton	544	42.92	50.07	57.22	64.37	Gayton	544	78.68	92.98	107.29	128.75
Great Massingham	362	71.54	83.46	95.38	107.31	Great Massingham	362	131.15	155.00	178.84	214.61
Grimston	773	34.65	40.42	46.20	51.97	Grimston	773	63.52	75.07	86.62	103.95
Harpley	172	48.20	56.23	64.26	72.30	Harpley	172	88.36	104.43	120.49	144.59
Heacham	2,121	59.26	69.14	79.01	88.89	Heacham	2,121	108.64	128.40	148.15	177.78
Hilgay	433	57.44	67.01	76.58	86.16	Hilgay	433	105.30	124.45	143.59	172.31
Hillington	134	31.63	36.90	42.17	47.45	Hillington	134	57.99	68.53	79.08	94.89
Hockwold	423	75.66	88.27	100.89	113.50	Hockwold	423	138.72	163.94	189.16	226.99
Holme-next-the-Sea	326	0.00	0.00	0.00	0.00	Holme-next-the-Sea	326	0.00	0.00	0.00	0.00
Houghton	38	0.00	0.00	0.00	0.00	Houghton	38	0.00	0.00	0.00	0.00
Hunstanton	2,635	52.13	60.81	69.50	78.19	Hunstanton	2,635	95.57	112.94	130.32	156.38
Ingoldisthorpe	355	30.01	35.02	40.02	45.02	Ingoldisthorpe	355	55.02	65.03	75.03	90.04

## Appendix 5

**SPECIAL ITEMS 2026/2027  
PARISH PRECEPTS**

(Local Government Finance Act 1992 Section 34(3))

**SPECIAL ITEMS 2026/2027  
PARISH PRECEPTS**

(Local Government Finance Act 1992 Section 34(3))

Parish	Tax Base	Valuation Bands			Parish	Tax Base	Valuation Bands			
		A (1)	B (2)	C (3)			D (4)	E (5)	F (6)	
		£p	£p	£p			£p	£p	£p	£p
King's Lynn	11,063	0.00	0.00	0.00	King's Lynn	11,063	0.00	0.00	0.00	0.00
Leziate	290	39.42	45.99	52.56	Leziate	290	72.26	85.40	98.54	118.25
Little Massingham	53	9.51	11.09	12.67	Little Massingham	53	17.43	20.60	23.76	28.52
Marham	724	56.97	66.47	75.96	Marham	724	104.45	123.44	142.43	170.91
Marshland St James	481	84.58	98.68	112.77	Marshland St James	481	155.06	183.26	211.45	253.74
Methwold	647	118.01	137.67	157.34	Methwold	647	216.34	255.68	295.02	354.02
Middleton	599	31.52	36.77	42.03	Middleton	599	57.78	68.29	78.80	94.56
Nordelph	148	63.02	73.52	84.03	Nordelph	148	115.54	136.54	157.55	189.06
North Creake	232	56.92	66.40	75.89	North Creake	232	104.35	123.32	142.29	170.75
North Runcton	272	41.62	48.56	55.50	North Runcton	272	76.31	90.18	104.05	124.87
Northwold	462	64.62	75.39	86.16	Northwold	462	118.47	140.01	161.55	193.86
North Wootton	888	48.82	56.96	65.09	North Wootton	888	89.50	105.78	122.05	146.46
Old Hunstanton	505	23.29	27.17	31.06	Old Hunstanton	505	42.70	50.47	58.23	69.88
Outwell	717	29.23	34.10	38.97	Outwell	717	53.58	63.32	73.07	87.68
Pentney	244	68.33	79.72	91.11	Pentney	244	125.28	148.06	170.84	205.00
Ringstead	233	54.43	63.51	72.58	Ringstead	233	99.79	117.94	136.08	163.30
Roydon	138	33.91	39.57	45.22	Roydon	138	62.18	73.48	84.79	101.74
Runcton Holme	249	61.53	71.79	82.04	Runcton Holme	249	112.81	133.32	153.83	184.59
Ryston	48	0.00	0.00	0.00	Ryston	48	0.00	0.00	0.00	0.00
Sandringham	196	0.00	0.00	0.00	Sandringham	196	0.00	0.00	0.00	0.00
Sedgeford	335	27.89	32.54	37.19	Sedgeford	335	51.13	60.43	69.72	83.67
Sherborne	23	0.00	0.00	0.00	Sherborne	23	0.00	0.00	0.00	0.00
Shouldham	248	61.95	72.27	82.60	Shouldham	248	113.57	134.22	154.87	185.85
Shouldham Thorpe	64	0.00	0.00	0.00	Shouldham Thorpe	64	0.00	0.00	0.00	0.00
Snettisham	1,250	67.11	78.29	89.47	Snettisham	1,250	123.03	145.40	167.76	201.32
South Creake	341	42.36	49.42	56.48	South Creake	341	77.66	91.78	105.90	127.07
Southery	456	92.79	108.25	123.72	Southery	456	170.11	201.04	231.97	278.36
South Wootton	1,849	46.08	53.76	61.44	South Wootton	1,849	84.48	99.84	115.20	138.24
Stanhoe	173	45.09	52.60	60.12	Stanhoe	173	82.66	97.69	112.72	135.26
Stoke Ferry	392	48.54	56.64	64.73	Stoke Ferry	392	89.00	105.18	121.36	145.63
Stow Bardolph	464	31.58	36.85	42.11	Stow Bardolph	464	57.90	68.43	78.95	94.75
Stradsett	32	0.00	0.00	0.00	Stradsett	32	0.00	0.00	0.00	0.00
Syderstone	260	45.41	52.98	60.54	Syderstone	260	83.25	98.38	113.52	136.22
Terrington St Clement	1,371	116.68	136.12	155.57	Terrington St Clement	1,371	213.91	252.80	291.69	350.03
Terrington St John	317	105.02	122.52	140.03	Terrington St John	317	192.54	227.54	262.55	315.06
Thornham	572	40.76	47.56	54.35	Thornham	572	74.73	88.32	101.91	122.29
Tilney All Saints	196	112.07	130.75	149.43	Tilney All Saints	196	205.47	242.83	280.18	336.22
Tilney St Lawrence	509	38.73	45.19	51.64	Tilney St Lawrence	509	71.01	83.92	96.83	116.19
Titchwell	90	20.39	23.79	27.19	Titchwell	90	37.39	44.18	50.98	61.18
Tottenham	76	40.14	46.83	53.52	Tottenham	76	73.59	86.97	100.35	120.42
Upwell	1,002	33.93	39.58	45.23	Upwell	1,002	62.20	73.50	84.81	101.78
Walpole	624	31.25	36.46	41.66	Walpole	624	57.29	67.70	78.12	93.74
Walpole Cross Keys	197	53.09	61.94	70.79	Walpole Cross Keys	197	97.33	115.03	132.72	159.27
Walpole Highway	259	41.49	48.41	55.32	Walpole Highway	259	76.07	89.90	103.73	124.48

## Appendix 5

**SPECIAL ITEMS 2026/2027  
PARISH PRECEPTS**

(Local Government Finance Act 1992 Section 34(3))

**SPECIAL ITEMS 2026/2027  
PARISH PRECEPTS**

(Local Government Finance Act 1992 Section 34(3))

Parish	Tax Base	Valuation Bands				Parish	Tax Base	Valuation Bands			
		A (1)	B (2)	C (3)	D (4)			E (5)	F (6)	G (7)	H (8)
		£p	£p	£p	£p			£p	£p	£p	£p
Walsoken	548	18.69	21.80	24.91	28.03	Walsoken	548	34.26	40.49	46.71	56.06
Watlington	862	74.28	86.66	99.04	111.42	Watlington	862	136.18	160.94	185.70	222.84
Welney	198	104.68	122.13	139.58	157.03	Welney	198	191.92	226.82	261.71	314.05
Wereham	264	49.58	57.84	66.10	74.37	Wereham	264	90.89	107.42	123.94	148.73
West Acre	82	23.11	26.96	30.81	34.67	West Acre	82	42.37	50.07	57.78	69.33
West Dereham	164	77.09	89.94	102.79	115.64	West Dereham	164	141.34	167.04	192.74	231.28
West Rudham	101	50.41	58.81	67.21	75.61	West Rudham	101	92.42	109.22	126.02	151.23
West Walton	632	33.13	38.65	44.18	49.70	West Walton	632	60.74	71.79	82.83	99.40
West Winch	1,022	42.09	49.11	56.12	63.14	West Winch	1,022	77.17	91.20	105.23	126.27
Wiggenhall St Germans	484	38.82	45.29	51.76	58.23	Wiggenhall St Germans	484	71.17	84.11	97.05	116.46
Wiggenhall St Mary Magdalen	244	47.87	55.85	63.83	71.81	Wiggenhall St Mary Magdalen	244	87.77	103.72	119.68	143.62
Wimbotsham	293	55.72	65.01	74.29	83.58	Wimbotsham	293	102.15	120.73	139.30	167.16
Wormegay	138	60.43	70.50	80.57	90.65	Wormegay	138	110.79	130.93	151.08	181.29
Wretton	153	54.07	63.08	72.09	81.10	Wretton	153	99.13	117.15	135.17	162.21

## COUNCIL TAX 2026/2027

(Local Government Finance Act 1992 Section 30(2))

Parish	Valuation Bands			
	A (1)	B (2)	C (3)	D (4)
	£p	£p	£p	£p
Anmer	1,563.74	1,824.36	2,084.99	2,345.61
Bagthorpe with Barmer	1,563.74	1,824.36	2,084.99	2,345.61
Barton Bendish	1,605.88	1,873.54	2,141.19	2,408.83
Barwick	1,563.74	1,824.36	2,084.99	2,345.61
Bawsey	1,563.74	1,824.36	2,084.99	2,345.61
Bircham	1,612.16	1,880.85	2,149.55	2,418.24
Boughton	1,618.59	1,888.35	2,158.12	2,427.88
Brancaster	1,581.91	1,845.56	2,109.21	2,372.86
Burnham Market	1,602.14	1,869.16	2,136.19	2,403.21
Burnham Norton	1,579.02	1,842.19	2,105.36	2,368.53
Burnham Overy	1,598.49	1,864.91	2,131.33	2,397.74
Burnham Thorpe	1,619.75	1,889.71	2,159.67	2,429.63
Castle Acre	1,608.83	1,876.96	2,145.10	2,413.24
Castle Rising	1,603.90	1,871.21	2,138.54	2,405.85
Choseley	1,563.74	1,824.36	2,084.99	2,345.61
Clenchwarton	1,626.58	1,897.68	2,168.78	2,439.87
Congham	1,608.75	1,876.88	2,145.01	2,413.13
Crimplesham	1,698.47	1,981.55	2,264.63	2,547.71
Denver	1,614.45	1,883.53	2,152.60	2,421.68
Dersingham	1,628.67	1,900.11	2,171.56	2,443.00
Docking	1,590.96	1,856.13	2,121.29	2,386.45
Downham Market	1,695.84	1,978.48	2,261.12	2,543.76
Downham West	1,620.74	1,890.86	2,160.99	2,431.11
East Rudham	1,594.25	1,859.96	2,125.67	2,391.38
East Walton	1,563.74	1,824.36	2,084.99	2,345.61
East Winch	1,592.70	1,858.15	2,123.60	2,389.05
Emneth	1,598.23	1,864.61	2,130.98	2,397.35
Feltwell	1,625.12	1,895.96	2,166.82	2,437.67
Fincham	1,606.82	1,874.61	2,142.43	2,410.22
Flitcham	1,599.44	1,866.01	2,132.59	2,399.16
Fordham	1,563.74	1,824.36	2,084.99	2,345.61
Fring	1,563.74	1,824.36	2,084.99	2,345.61
Gayton	1,611.42	1,879.99	2,148.57	2,417.13
Great Massingham	1,635.47	1,908.04	2,180.63	2,453.20
Grimston	1,600.24	1,866.93	2,133.65	2,400.35
Harpley	1,611.94	1,880.59	2,149.26	2,417.91
Heacham	1,627.24	1,898.45	2,169.65	2,440.86
Hilgay	1,628.93	1,900.42	2,171.92	2,443.40
Hillington	1,595.67	1,861.62	2,127.57	2,393.51
Hockwold	1,639.90	1,913.21	2,186.53	2,459.84
Holme-next-the-Sea	1,563.74	1,824.36	2,084.99	2,345.61
Houghton	1,563.74	1,824.36	2,084.99	2,345.61
Hunstanton	1,639.29	1,912.49	2,185.72	2,458.93
Ingoldisthorpe	1,593.75	1,859.38	2,125.01	2,390.63
King's Lynn	1,602.96	1,870.12	2,137.28	2,404.44
Leziate	1,603.96	1,871.28	2,138.62	2,405.94
Little Massingham	1,573.25	1,835.45	2,097.67	2,359.87
Marham	1,621.76	1,892.05	2,162.35	2,432.64
Marshland St James	1,648.36	1,923.09	2,197.81	2,472.54
Methwold	1,682.26	1,962.62	2,243.01	2,523.38
Middleton	1,595.26	1,861.13	2,127.02	2,392.89
Nordelph	1,626.76	1,897.88	2,169.02	2,440.14

## COUNCIL TAX 2026/2027

(Local Government Finance Act 1992 Section 30(2))

Parish	Valuation Bands			
	E (5)	F (6)	G (7)	H (8)
	£p	£p	£p	£p
Anmer	2,866.86	3,388.10	3,909.35	4,691.22
Bagthorpe with Barmer	2,866.86	3,388.10	3,909.35	4,691.22
Barton Bendish	2,944.12	3,479.42	4,014.71	4,817.66
Barwick	2,866.86	3,388.10	3,909.35	4,691.22
Bawsey	2,866.86	3,388.10	3,909.35	4,691.22
Bircham	2,955.63	3,493.01	4,030.40	4,836.48
Boughton	2,967.41	3,506.93	4,046.47	4,855.76
Brancaster	2,900.16	3,427.46	3,954.77	4,745.72
Burnham Market	2,937.26	3,471.30	4,005.35	4,806.42
Burnham Norton	2,894.87	3,421.21	3,947.55	4,737.06
Burnham Overy	2,930.57	3,463.40	3,996.23	4,795.48
Burnham Thorpe	2,969.55	3,509.47	4,049.38	4,859.26
Castle Acre	2,949.52	3,485.79	4,022.07	4,826.48
Castle Rising	2,940.49	3,475.11	4,009.75	4,811.70
Choseley	2,866.86	3,388.10	3,909.35	4,691.22
Clenchwarton	2,982.06	3,524.25	4,066.45	4,879.74
Congham	2,949.38	3,485.63	4,021.88	4,826.26
Crimplesham	3,113.87	3,680.02	4,246.18	5,095.42
Denver	2,959.83	3,497.98	4,036.13	4,843.36
Dersingham	2,985.89	3,528.77	4,071.67	4,886.00
Docking	2,916.77	3,447.09	3,977.41	4,772.90
Downham Market	3,109.04	3,674.32	4,239.60	5,087.52
Downham West	2,971.36	3,511.60	4,051.85	4,862.22
East Rudham	2,922.80	3,454.22	3,985.63	4,782.76
East Walton	2,866.86	3,388.10	3,909.35	4,691.22
East Winch	2,919.95	3,450.85	3,981.75	4,778.10
Emneth	2,930.09	3,462.84	3,995.58	4,794.70
Feltwell	2,979.38	3,521.07	4,062.79	4,875.34
Fincham	2,945.83	3,481.43	4,017.04	4,820.44
Flitcham	2,932.31	3,465.45	3,998.60	4,798.32
Fordham	2,866.86	3,388.10	3,909.35	4,691.22
Fring	2,866.86	3,388.10	3,909.35	4,691.22
Gayton	2,954.27	3,491.41	4,028.55	4,834.26
Great Massingham	2,998.36	3,543.50	4,088.67	4,906.40
Grimston	2,933.77	3,467.17	4,000.59	4,800.70
Harpley	2,955.23	3,492.53	4,029.85	4,835.82
Heacham	2,983.27	3,525.69	4,068.10	4,881.72
Hilgay	2,986.38	3,529.35	4,072.33	4,886.80
Hillington	2,925.40	3,457.29	3,989.18	4,787.02
Hockwold	3,006.47	3,553.09	4,099.74	4,919.68
Holme-next-the-Sea	2,866.86	3,388.10	3,909.35	4,691.22
Houghton	2,866.86	3,388.10	3,909.35	4,691.22
Hunstanton	3,005.37	3,551.78	4,098.22	4,917.86
Ingoldisthorpe	2,921.88	3,453.13	3,984.38	4,781.26
King's Lynn	2,938.76	3,473.08	4,007.40	4,808.88
Leziate	2,940.60	3,475.24	4,009.90	4,811.88
Little Massingham	2,884.29	3,408.70	3,933.12	4,719.74
Marham	2,973.23	3,513.81	4,054.40	4,865.28
Marshland St James	3,021.99	3,571.45	4,120.90	4,945.08
Methwold	3,084.14	3,644.88	4,205.64	5,046.76
Middleton	2,924.65	3,456.39	3,988.15	4,785.78
Nordelph	2,982.40	3,524.64	4,066.90	4,880.28

## Appendix 6

**COUNCIL TAX 2026/2027**  
(Local Government Finance Act 1992 Section 30(2))

Parish	Valuation Bands			
	A (1)	B (2)	C (3)	D (4)
	£p	£p	£p	£p
North Creake	1,622.41	1,892.82	2,163.22	2,433.62
North Runcton	1,605.36	1,872.92	2,140.48	2,408.04
Northwold	1,628.72	1,900.17	2,171.63	2,443.08
North Wootton	1,619.51	1,889.43	2,159.35	2,429.27
Old Hunstanton	1,588.96	1,853.79	2,118.62	2,383.44
Outwell	1,595.76	1,861.71	2,127.68	2,393.63
Pentney	1,632.32	1,904.37	2,176.43	2,448.48
Ringstead	1,618.17	1,887.87	2,157.57	2,427.26
Roydon	1,599.40	1,865.97	2,132.54	2,399.10
Runcton Holme	1,625.35	1,896.24	2,167.14	2,438.03
Ryston	1,563.74	1,824.36	2,084.99	2,345.61
Sandringham	1,563.74	1,824.36	2,084.99	2,345.61
Sedgeford	1,591.63	1,856.89	2,122.17	2,387.44
Sherborne	1,563.74	1,824.36	2,084.99	2,345.61
Shouldham	1,625.72	1,896.66	2,167.63	2,438.57
Shouldham Thorpe	1,563.74	1,824.36	2,084.99	2,345.61
Snettisham	1,631.30	1,903.18	2,175.07	2,446.95
South Creake	1,607.09	1,874.94	2,142.79	2,410.64
Southery	1,658.78	1,935.24	2,211.71	2,488.17
South Wootton	1,612.91	1,881.73	2,150.55	2,419.37
Stanhoe	1,608.83	1,876.96	2,145.11	2,413.24
Stoke Ferry	1,613.96	1,882.94	2,151.94	2,420.93
Stow Bardolph	1,595.32	1,861.20	2,127.10	2,392.98
Stradsett	1,563.74	1,824.36	2,084.99	2,345.61
Syderstone	1,609.58	1,877.84	2,146.11	2,414.37
Terrington St Clement	1,683.63	1,964.24	2,244.84	2,525.45
Terrington St John	1,671.17	1,949.70	2,228.24	2,506.76
Thornham	1,604.56	1,871.97	2,139.41	2,406.83
Tilney All Saints	1,676.46	1,955.86	2,235.28	2,514.69
Tilney St Lawrence	1,603.90	1,871.21	2,138.53	2,405.85
Titchwell	1,584.13	1,848.15	2,112.18	2,376.20
Tottenhill	1,603.88	1,871.19	2,138.51	2,405.82
Upwell	1,601.22	1,868.08	2,134.96	2,401.82
Walpole	1,595.28	1,861.14	2,127.03	2,392.91
Walpole Cross Keys	1,617.54	1,887.12	2,156.72	2,426.31
Walpole Highway	1,607.00	1,874.84	2,142.67	2,410.51
Walsoken	1,583.74	1,847.69	2,111.66	2,375.61
Watlington	1,639.71	1,913.00	2,186.29	2,459.57
Welney	1,668.43	1,946.49	2,224.57	2,502.64
Wereham	1,613.32	1,882.20	2,151.10	2,419.98
West Acre	1,587.26	1,851.80	2,116.35	2,380.89
West Dereham	1,641.16	1,914.68	2,188.22	2,461.74
West Rudham	1,614.15	1,883.17	2,152.20	2,421.22
West Walton	1,597.22	1,863.42	2,129.63	2,395.83
West Winch	1,607.34	1,875.23	2,143.12	2,411.01
Wiggenhall St Germans	1,603.94	1,871.26	2,138.59	2,405.91
Wiggenhall St Mary Magdalen	1,615.66	1,884.93	2,154.22	2,423.49
Wimbotsham	1,620.80	1,890.93	2,161.07	2,431.20
Wormegay	1,624.17	1,894.87	2,165.57	2,436.26
Wretton	1,617.81	1,887.44	2,157.08	2,426.71

**COUNCIL TAX 2026/2027**  
(Local Government Finance Act 1992 Section 30(2))

Parish	Valuation Bands			
	E (5)	F (6)	G (7)	H (8)
	£p	£p	£p	£p
North Creake	2,974.42	3,515.23	4,056.03	4,867.24
North Runcton	2,943.16	3,478.28	4,013.40	4,816.08
Northwold	2,985.99	3,528.89	4,071.80	4,886.16
North Wootton	2,969.11	3,508.95	4,048.78	4,858.54
Old Hunstanton	2,913.09	3,442.74	3,972.40	4,766.88
Outwell	2,925.55	3,457.46	3,989.39	4,787.26
Pentney	2,992.59	3,536.69	4,080.80	4,896.96
Ringstead	2,966.65	3,506.04	4,045.43	4,854.52
Roydon	2,932.23	3,465.36	3,998.50	4,798.20
Runcton Holme	2,979.82	3,521.59	4,063.38	4,876.06
Ryston	2,866.86	3,388.10	3,909.35	4,691.22
Sandringham	2,866.86	3,388.10	3,909.35	4,691.22
Sedgeford	2,917.99	3,448.52	3,979.07	4,774.88
Sherborne	2,866.86	3,388.10	3,909.35	4,691.22
Shouldham	2,980.48	3,522.38	4,064.29	4,877.14
Shouldham Thorpe	2,866.86	3,388.10	3,909.35	4,691.22
Snettisham	2,990.72	3,534.48	4,078.25	4,893.90
South Creake	2,946.34	3,482.03	4,017.73	4,821.28
Southery	3,041.10	3,594.02	4,146.95	4,976.34
South Wootton	2,957.01	3,494.64	4,032.28	4,838.74
Stanhoe	2,949.52	3,485.79	4,022.07	4,826.48
Stoke Ferry	2,958.92	3,496.89	4,034.89	4,841.86
Stow Bardolph	2,924.76	3,456.52	3,988.30	4,785.96
Stradsett	2,866.86	3,388.10	3,909.35	4,691.22
Syderstone	2,950.90	3,487.42	4,023.95	4,828.74
Terrington St Clement	3,086.66	3,647.87	4,209.08	5,050.90
Terrington St John	3,063.82	3,620.87	4,177.93	5,013.52
Thornham	2,941.69	3,476.53	4,011.39	4,813.66
Tilney All Saints	3,073.52	3,632.33	4,191.15	5,029.38
Tilney St Lawrence	2,940.49	3,475.11	4,009.75	4,811.70
Titchwell	2,904.25	3,432.29	3,960.33	4,752.40
Tottenhill	2,940.45	3,475.07	4,009.70	4,811.64
Upwell	2,935.56	3,469.29	4,003.04	4,803.64
Walpole	2,924.68	3,456.42	3,988.19	4,785.82
Walpole Cross Keys	2,965.50	3,504.67	4,043.85	4,852.62
Walpole Highway	2,946.18	3,481.84	4,017.51	4,821.02
Walsoken	2,903.53	3,431.44	3,959.35	4,751.22
Watlington	3,006.14	3,552.71	4,099.28	4,919.14
Welney	3,058.79	3,614.92	4,171.07	5,005.28
Wereham	2,957.76	3,495.52	4,033.30	4,839.96
West Acre	2,909.98	3,439.06	3,968.15	4,761.78
West Dereham	3,008.80	3,555.85	4,102.90	4,923.48
West Rudham	2,959.27	3,497.31	4,035.37	4,842.44
West Walton	2,928.24	3,460.64	3,993.05	4,791.66
West Winch	2,946.79	3,482.56	4,018.35	4,822.02
Wiggenhall St Germans	2,940.56	3,475.20	4,009.85	4,811.82
Wiggenhall St Mary Magdalen	2,962.05	3,500.60	4,039.15	4,846.98
Wimbotsham	2,971.47	3,511.73	4,052.00	4,862.40
Wormegay	2,977.65	3,519.04	4,060.43	4,872.52
Wretton	2,965.98	3,505.24	4,044.52	4,853.42

# **The Medium-Term Financial Strategy 2025/2030**

**As submitted to the  
Cabinet**

**3 February 2026 (updated for Council 26 February 2026)**

**Carl Holland  
Assistant Director - Finance (Deputy S151 Officer)**

# The Medium-Term Financial Strategy 2025/2030

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## **The Medium Term Financial Strategy - 2025/2030**

### **1 Executive Summary**

- 1.1 As part of the council tax setting process the Council updates its Medium-Term Financial Strategy (MTFS) to take account of any changes in financial settlements, inflation on service costs and revised priorities of the administration.
- 1.2 In February 2025 the Council approved its Medium-Term Financial Strategy and set its budget for the financial year 2025/2026. A balanced budget was set for 2025/2026 without the need to use the General Fund Reserve.
- 1.3 This report sets out the Council's Finance Strategy for the financial year 2026/2027 and provides an update to the Medium-Term Financial Strategy (MTFS) forecast position for the period covering 2025/2030.
- 1.4 The council continues to deliver services in the face of uncertainty around local government finance reforms which have been continued to be delayed year on year. The government has announced a three-year settlement from 2026/2027 onwards. The Provisional Settlement was announced on 17<sup>th</sup> December 2025, details can be found here - [Local Government Provisional Settlement](#)
- 1.5 The Ministry of Housing, Communities and Local Government (MHCLG) released the Local Government Finance Policy Statement for 2025 to 2026 on 20 November 2025. The report stated that "This new system will target a greater proportion of grant funding towards the most deprived places that have suffered the most from cuts in recent years, because they have been less able to generate funding through local council tax and business rates compared with other places." Government have set out that they want the most deprived places to see significant funding increases, while some authorities will received less support, these authorities will see changes brought in gradually over the three years as a result of transitional funding. The revised allocation has meant that a number of grants that were specific have changed or are discontinued as a result of this review.
- 1.6 Taking account of the Provisional Funding Settlement, this Medium-Term Financial Strategy, encounters a reduction in financing for its Revenue Budget. The Council has produced a Savings and Efficiency Plan to assist with bringing spending pressures down despite continued inflationary costs. Despite this the Council now looks to us its General Fund Reserve to fund the increasing budget gap as Government funding formula reduces funding over the next three years.
- 1.7 Ensuring financial sustainability is now a key issue facing the majority of local authorities. Transitional reductions in core funding add further pressure on the Council to meet the requirement of Local Government Reorganisation and are likely to result in reduction in council reserves for unforeseen events and genuine

strategic investment.

- 1.8 Business Rates – government will implement a reset of the Business Rates Retention scheme from April 2026. Business Rates baselines are reset and all previous growth is now included in the scheme and redistributed across all local authorities based on an assessment of needs. No income from growth is expected for 2026/2027 and there will be no Countywide pooling arrangement in the coming year. Business Rates Revaluation is also being implemented from 1 April 2026 where the Rateable Values of all non-domestic properties are reviewed and amended. Government has also introduced a wider range of Business Rates multipliers, including a lower multiplier for retail, hospitality and leisure businesses.
- 1.9 The current Business Rates Retention Scheme allows us to retain 100% of the Business Rates due in respect of renewable energy. The impact of the Business Rates Reset and the Fair Funding Assessment was unclear on how this is being treated in future years. In early February 2026, it was confirmed that the Council will retain business rates from renewable energy businesses. This is included in the updated MTFS at £3.693m.
- 1.10 The provisional local government finance settlement was announced for consultation on the 17 December 2025 confirming the funding of a three-year settlement for 2026/2027 to 2028/2029. There are fundamental changes to grants from 2026/2027. Some highlights from the review are as follows:
- First multi-year settlement since 2015.
  - Consolidation of grants into a Fair Funding Allocation.
  - For some lower tier authorities where the difference between their pre-reform and post-reform income is more than 15% of their pre-reform income, there is protection of 95% of their 2025-26 income.
  - Councils will continue to benefit from income through the Extended Producer Responsibility (EPR) packaging scheme.
- 1.11 This Medium-Term Financial Strategy demonstrates that despite the Council delivering on its saving target for 2025/26 and setting a further savings target for 2026/2027, the government expects continued reliance on the council's reserves. The General Fund Reserve Balance is projected to be used to balance the budget gap from 2027/2028 onwards. The General Fund remains above the minimum retained reserve value for the duration of the MTFS. Whilst a three-year settlement has been provided, there remain a high degree of uncertainty around government funding beyond 2026/2027.
- 1.12 The Council approved the 2024/2029 Financial Strategy at its meeting 27 February 2025. The Financial Strategy 2025/2030 has been developed to replace this and revises many of the assumptions that were made in the 2024/2029 plan.

Appendix 3 details the changes and movements in budget from that previous plan.

- 1.13 The Council previously set out its approach for a cost management and income generation plan to reduce costs, generate additional income streams or identify other opportunities to achieve a sustainable financial position by the end of 2027/2028. This report provides details on a list of proposals totalling £2.78m to be delivered in 2026/2027 which still requires use of General Fund Reserves to fund the budget. The savings plan includes many recurring savings that will feed into future years and this has been included in the MTFs. Allowing for the final settlement, continuing uncertainty over pressures on the Council and the impact of transformation under Local Government Re-organisation, the Savings Target in the MTFs is reduced by £0.5m in each year as a precaution. The Savings and Efficiency Plan remains at the original levels for implementation.
- 1.14 A review by the Actuary of the Council's secondary contribution to the Pension fund administered by the County Council has resulted in an annual reduction in payment of £741k for the three years to 2028/2029. An increase in the assumptions is reflected in the budget from 2029/2030 onwards.
- 1.15 The costs for Council services have been updated. Inflation forecasts have been updated into 2026/2027 where appropriate and includes Council employee costs, utility costs and other supplies and services that the Council requires to provide its services.
- 1.16 The Council has a number of services for which fees are charged. The level of the fee can be determined locally (discretionary) or by central government (Statutory). Council approved a Fees and Charges Policy in 2025/2026 confirming that discretionary fees and charges would be increased by up to CPI + 1% each year to keep pace with inflation. There is a recommendation in this report to clarify the position in respect of the impact of roundings which may result in some higher or lower increases than CPI + 1% in some cases.
- 1.17 The figures shown in the Financial Strategy for 2025/2030 include a 2.99% per annum per Band D dwelling increase in council tax for each year of the plan. The overall £5 or 2.99% maximum increase permitted under the Council Tax Referendum Principles includes £0.50 in the Band D increase per annum per Band D dwelling to cover the expenditure contained within the budget of Special Expenses for the unparished areas of the Borough.
- 1.18 The [English Devolution White Paper](#) published in December 2024, set out an expectation that all two tier areas should develop proposals for reorganisation into new unitaries. Government has set out an expectation that the cost for delivering LGR will be funded by existing Councils and therefore it is proposed within this budget report that £0.5m is budgeted for and funded from the Council's transformation reserve. This is an estimate of the direct funding needed for

2026/2027. County-wide planning for progression of LGR, includes the preparation to appoint a jointly funded county-wide Strategic Partner, which will be funded by the above provision. A recommendation for delegated authority is made to allow a contract to be awarded upon the conclusion of a successful procurement exercise.

1.19 Until the final settlement is confirmed there remains significant uncertainty and risk from 2026/2027. As set out throughout the report, the Government has implemented changes to how local authorities are funded from 2026/2027. The Funding Review has determined the Base Funding Level for resource allocations under the Business Rates Retention scheme (see Para 3.5.4). This Council has made firm representation for fair and transparent funding arrangements for local government, which take account of the particular pressures of rural authorities, and in the case of West Norfolk, the funding arrangements to address the flood and drainage responsibilities met through the internal drainage boards. The impact of these reforms mean we face a larger budget gap from 2026/2027 onwards and the general fund reserve depletes earlier than currently estimated.

1.20 The recommendations arising from this report are set out as follows:

**Recommendation 1**

**It is recommended that Council note the revision to the Forecast for 2025/2026 as set out in Section 2 of the report.**

**Recommendation 2**

**It is recommend that Council delegate authority to the Chief Executive, in consultation with the Leader, to approve the contract for the appointment of a strategic partner to implement Local Government Reorganisation (Paragraph 4.1.2).**

**Recommendation 3**

**It is recommended that Council approves the amendments to the Fees and Charges Policy explained in paragraph 4.3.2 and proposed in Appendix 4b.**

**Recommendation 4**

**Council is recommended to approve the Policy on Earmarked Reserves and General Fund Balance and the maximum balances set for the reserves as noted in the report and at Appendix 8.**

**Recommendation 5**

**It is recommended that Council :**

- 1) Approves the budget requirement of £28,845,006 for 2026/2027 and notes the projections for 2027/2028, 2028/2029 and 2029/2030.**

- 2) Approves the Fees and Charges 2026/2027 detailed in Appendix 4a.**
- 3) Approves the Pay Policy at Appendix 5**
- 4) Approves the level of Special Expenses for the Town/Parish Councils as detailed in the report (Appendix 7).**
- 5) Approves a Band D council tax of £157.44 for 2026/2027.**

**Recommendation 6**

**It is recommended that Council approves a minimum requirement of the General Fund balance for 2026/2027 of £1,382,750 (5% of estimated budget requirement).**

**Recommendation 7**

**Pursuant to Section 25 of the Local Government Act, Council is asked to have due regard to this statement at Section 9 of this report when considering and approving the budget and the level of council tax for 2026/2027.**

## 2 The Revenue Budget 2025/2026

- 2.1 The budget for 2024/2025 was presented to Cabinet on 4th February 2025 and approved by Council on 27<sup>th</sup> February 2025 in accordance with the process for approving the financial plan 2024 - 2029.
- 2.2 Budget monitoring has been undertaken and revisions made to forecast taking account of variations to date as reported in section 2 of this report. This has resulted in a favourable forecast contribution to the General Fund Reserve of £383,370 where no transfer was budgeted for. This increases the estimated General Fund Reserve balance as at 31<sup>st</sup> March 2026 to £10,401,940.

Revenue	Approved budget 2025/2026	Forecast budget position 2025/2026	Forecast Variance 2025/2026
	£	£	£
Borough Spend	26,128,470	26,257,100	128,630
Financing	(26,128,470)	(26,640,470)	(512,000)
Contributions to/(from) General Fund Reserve	-	383,370	383,370

- 2.3 The following table compares the period to 30 September 2025 to the original budget for 2025/2026. Any variances are reported to Cabinet in monitoring reports throughout the year.

Q2 Forecast Outturn Position	Approved budget 2025/2026	Forecast budget position 2025/2026	Forecast Variance 2025/2026
<b>Service</b>	£	£	£
Corporate Services (previously Central Services)	4,334,330	4,334,330	-
Chief Executive	55,000	55,000	-
Environment and Planning	2,618,640	2,327,970	(290,670)
Health Wellbeing and Public Protection	489,400	541,490	52,090
Legal, Governance and Licensing	2,286,990	2,411,990	125,000
Leisure and Community Facilities	1,805,420	1,840,420	35,000
Operations and Commercial	454,880	629,720	174,840
Programme and Project Delivery	(579,290)	(629,290)	(50,000)
Property and Projects	(1,395,780)	(1,373,000)	22,780
Regeneration Housing & Place	1,560,320	1,550,320	(10,000)
Resources	8,226,140	8,295,730	69,590

Q2 Forecast Outturn Position	Approved budget 2025/2026	Forecast budget position 2025/2026	Forecast Variance 2025/2026
Financing Adjustment	2,542,640	2,542,640	-
Internal Drainage Boards	3,729,780	3,729,780	-
<b>Borough Spend</b>	<b>26,128,470</b>	<b>26,257,100</b>	<b>128,630</b>
Contributions to/(from) General Fund Balance	-	383,370	383,370
<b>Borough Requirement</b>	<b>26,128,470</b>	<b>26,640,470</b>	<b>512,000</b>
Revenue Support Grant	(1,052,270)	(1,052,270)	-
New Homes Bonus	(293,360)	(293,360)	-
Other Government Grants	(1,147,680)	(1,496,680)	(349,000)
Business Rates	(14,971,290)	(14,971,290)	-
Council Tax	(8,663,870)	(8,826,870)	(163,000)
<b>Total Funding</b>	<b>(26,128,470)</b>	<b>(26,640,470)</b>	<b>(512,000)</b>
<b>Funding Position</b>	<b>-</b>	<b>-</b>	<b>-</b>

2.4 Any further variances between the revised budget and actual outturn for 2025/2026 will be shown in Monitoring Reports for the remainder of the financial year and in the Final Accounts Outturn Report for 2025/2026.

2.5 The net impact of the projected outturn 2025/2026, as detailed above, on the overall level of General Fund balance is as follows:

Projected Movements in General Fund Reserve Balance	2025/2026 £
<b>Balance brought forward 1 April 2025 (pre audit)</b>	<b>8,208,570</b>
Estimated contribution to/(from) General Fund Reserve	383,370
Pension lump sum replenishment	1,810,000
<b>Projected General Fund Balance 31 March 2026</b>	<b>10,401,940</b>

2.6 The Council is holding the General Fund balance at this level to provide the Council a degree of protection in the current volatile environment. The Council intends to use the balance in delivering its Financial Strategy over the next four years resulting in reducing it down to the minimum reserve level of 5% of budget.

**Recommendation 1**

**It is recommended that Council note the revision to the forecast for 2025/2026 as set out in the report.**

### **3 The Medium-Term Financial Strategy 2025/2030 - Funding**

#### **3.1 Government Grant.**

3.1.1 The Provisional Settlement has resulted in a stark reduction of spending power to the Council. Key highlights from the settlement are as follows:

- The Fair Funding Assessment for the council reduces each year of the 3-year settlement, a total reduction in funding of £2.12m (3.6%).
- The council receives Crisis and Resilience funding for two years only, this is outside the Core Spending Power (£220k per year).
- Recovery Grant continues at 2025/2026 levels for the 3-year settlement (£520K)
- Funding Floor protection is expected to be utilised in 2028/2029 of the settlement a grant used to prevent the authority dropping below the baseline financing level determined by the Funding Formula that sets level that the Council needs from its Government Grant and Council Tax receipts.
- The Council has been allocated Extended Producer Responsibility Grant into 2026/2027 of £1,908,204 (£2,283,000 in 2025/2026).
- 

3.1.2 The provisional Local Government Settlement was announced on 17 December 2025 and included the following government grants:-

- The Revenue Support Grant (RSG) now consolidates a number of grants which the council previously received including:-
  - Temporary Accommodation
  - Employer National Insurance
  - Recovery Grant (itself replaced Rural Services Delivery Grant from 2025/2026)
- The below are specific separate grants:-
  - Crisis and Resilience Fund
  - Homelessness, Rough Sleeping & Domestic Abuse Grant
  - Internal Drainage Board Grant (allocations not yet known, one year confirmed)

The following grants have ended:-

- One year payment of New Homes Bonus.
- Funding Floor Grant.

### **3.2 Addressing the Funding Gap in 2026/2027**

- 3.2.1. The forecast budget for 2025/2026 is forecast to make a contribution to Reserves of £383k, as reported in quarter budget monitoring. The Financial Strategy estimates a drawdown from General Fund Reserve of £1.1m reducing the reserve down to minimum levels in 2028/2029. The use of reserves is only ever a temporary measure which clearly cannot be sustained. Therefore, in order to move towards a more sustainable financial position, the Council has undertaken a review across its services to identify efficiencies and alternative income streams with the aim of the council's spend closing to forecast funding levels across the period of the Strategy. This helps to sustain the general fund reserve balance for its intended purpose which is to help mitigate for unforeseen circumstances that may arise.
- 3.2.2. The preparation of the proposed MTF5 has included a number of robust analytical reviews resulting in the following activities and assumptions in order to reduce the level of reliance on General Fund reserves.
- 3.2.3 The Council continues to review reserves that are earmarked for specific obligations and risk. These reserves are utilised to reduce the burden on the revenue budget for one off areas of spend but also options to fund capital spend from borrowing are considered. Where proven to improve cost-effectiveness, then reserves will be utilised to the best advantage.
- 3.2.4 The Council, as with any organisation of its size, can derive savings during the period that an employee role is vacant. The Council has continued to see a high number of vacant posts held at any one time and changes in the employment market continue to add to recruitment difficulties causing posts to be vacant for longer periods. This contributes towards a savings target from employee turnover and after allowing for costs to cover or recruit to a vacancy, the Council is still set to achieve £1m turnover savings in 2025/2026. This budget proposes this is increased to £1.35m for 2026/2027 and reduced back to £1m thereafter. The staff turnover will continue to be monitored alongside recruitment timescales and challenges to mitigate where possible the impact on resources and service delivery.

### **3.3. Transformation Programme and Savings/Efficiency Proposals**

- 3.3.1. As set out in 3.2.1, in developing this Financial Strategy, the Council has carried out an exercise to identify opportunities for savings and efficiencies. This is in addition to those set in the previous MTF5, where a target for 2025/26 was set of £3.47m. Budget Monitoring in 2025/2026, indicates that target will be achieved. The Council is undertaking exceptional efforts to close the budget gap for 2026/2027 and reduce the gap considerably for the remaining years in the MTF5.

3.3.2. The following table summarises the initiatives, identified to date, that will support the reduction of the budget gap. These are incorporated into the budget and will be monitored as part of budget monitoring during the year.

<b>Summary of Proposed Savings</b>				
<b>Type</b>		<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
Business Needs	Budget monitoring of vacant posts and recruitment costs. Review of need for staff to travel on business.	870,000	520,000	520,000
Income	Review and introduce new service offering to generate new income streams. Promote existing services to generate additional income.	847,900	625,400	630,400
Process Review	Review and update processes to improve use of more efficient digital channels and reconsider necessity of existing supply costs.	530,000	719,000	844,000
Property	Optimise Asset utilisation and expedite rent reviews and service charges effectively for commercial tenants.	175,000	410,000	410,000
Purchasing	Perform review of corporatwide spend to identify efficiencies and benefits of from review of supply and service contracts.	45,000	115,000	140,000
Budget Revision	Analyse budgets and propose revisions to reflect greater certainty of need.	311,000	321,000	321,000
<b>Total</b>		<b>2,778,900</b>	<b>2,710,400</b>	<b>2,865,400</b>
	Contingency	(500,000)	(500,000)	(500,000)
<b>Total</b>		<b>2,278,900</b>	<b>2,210,400</b>	<b>2,365,400</b>

\*A contingency of £0.5m is introduced to allow for delays to implementation of the Savings and Efficiency Plan, acknowledging that there is a significant degree of estimation in the results of the Savings and Efficiency Plan.

3.3.3. This budget also covers the Council's approach to setting fees and charges. This is covered in Section 4.3.

### 3.4. Retained Business Rates

3.4.1. The baseline business rates funding allocation was announced in December 2025. Alongside a revaluation of business rates for 2026/2027, the government has also introduced new, lower, multipliers for Retail, Hospitality and Leisure businesses. Changes to the multipliers are set out below:

	Non Retail, Hospitality and Leisure businesses	Retail, Hospitality and Leisure businesses
Small property up to £51,000 RV	43.2p	38.2p
Standard property £51,001 to £499,999 RV	48.0p	43.0p
Large property £500,000 RV and over	51.8p	N/A

3.4.2. In the Local Government Finance Policy Statement published on 20 November 2025, Government confirmed a full reset of the business rates retention scheme from 2026/2027 in order to improve how councils are funded and to direct funding to where it is needed most based on an up to date assessment of need and the ability of areas to raise income from local taxation. The implication of a full reset is that any growth achieved above the baseline since the system was introduced in 2013 will be redistributed across all local authorities according to a new updated formula based on needs. The council has benefitted from retained growth through to 2025/2026. The reset has had a detrimental impact on the business rates figures in the budget from 2026/2027. Despite transitional arrangements, the table at 3.5.7 shows a material reduction overall from the “Fair Funding Allocation” to the Council of £5.4m across the three-year settlement period.

3.4.3. The Council was included in a Norfolk business rates pooling arrangement for the 2025/2026 financial year. This resulted in a financial benefit to Norfolk as a whole estimated at £8.9m. This is representative of the additional growth above nationally set baselines that was able to be retained locally and shared between the District Councils and County Council. For 2026/2027, the “Reset” removes growth above the baseline and thereby removing any incentive to pool retained business rates. Norfolk authorities have collectively agreed not to enter a pooling arrangement in 2026/2027 but will monitor activity to inform a decision ahead on 2027/2028.

3.4.4. The current baseline funding for 2025/2026 is the amount that was published on 17 December 2025 as part of the Provisional Local Government Finance Settlement for 2026/2027. The business rate assumption included in the Financial Strategy 2025/2030 is shown below as the Baseline Funding Level. Column (a) shows the amount of Business Rates that Government expected the

Council to retain in the form of Business Rates collected in 2025/2026 £12.5m. In the new formula, Business Rates go to government and are redistributed to Local Councils. For BCKLWN this reduces to £5.1m in 2026/27. Column (b) shows that this reduction is partially offset by the change in other Government Grant from £1.8m in 2025/2026 to £8.6m in 2026/2027. Column (c) shows the total of this amount reducing from £14.2m in 2025/2026 to £11.1m in 2028/2029. This results in a cumulative reduction of £5.5m (23.5%) over the three settlement period.

	<b>Business rates Retention funding</b>	<b>Grant funding</b>	<b>Fair Funding Allocation</b>	<b>Year on year reduction</b>
	£m	£m	£m	£m
	(a)	(b)	(c)	
<b>2025/2026</b>	12.5	1.8	<b>14.2</b>	-
	<b>Baseline Funding Level</b>	<b>Revenue Support Grant</b>		
<b>2026/2027</b>	5.1	8.6	<b>13.7</b>	3.9%
<b>2027/2028</b>	5.2	7.2	<b>12.4</b>	9.0%
<b>2028/2029</b>	5.3	5.8	<b>11.1</b>	10.5%
<b>Reduction from 2025/2026 to 2028/2029</b>	<b>21.8</b>	<b>16.3</b>	<b>5.5</b>	<b>23.5%</b>

3.4.5. In preparing the Financial Strategy 2025/2030 there are no assumptions for any new growth in business rates from 2026/2027 onwards. Whilst the assumptions have been made using the most up to date information available there is a significant level of risk, because of these external factors which are outside of our control.

3.4.6. The business rates retention scheme previously allowed the authority to retain 100% of rates in respect of renewable energy schemes. The impact on this from the Fair Funding Assessment has not yet been confirmed and there is an open consultation on the future treatment of business rates in respect of renewable energy schemes. This has always been raised as an area of considerable risk for the council. In early February 2026, the Council received confirmation that it will continue to retain locally the business rates collected in respect of renewable energy rates. This has been included in the updated MTFS at £3.693m.

### 3.4.7. Collection Fund Surplus/Deficit

The Council Tax and Business Rates income for the year is based on an estimate made in January of the preceding financial year. The actual income is then calculated at the end of the financial year. The difference between the estimated income and the actual income produces a surplus (if the estimate was too low) or deficit (if the estimate was too high) on the Collection Fund which is then distributed amongst the relevant authorities. The Medium-Term Financial Strategy estimates that it may collect a surplus for retention by the Council of £370k from 2025/2026.

### 3.5. Council Tax

3.5.1. Council Tax was introduced in April 1993 and is essentially a property tax based on the broad value of domestic properties. The Valuation Office Agency (VOA) is responsible for the valuation of all domestic properties in England and Wales. The VOA attributes each domestic property to one of eight bands – A to H. The bands relate to the estimated property value as at 1991 prices:

Band	Value £	Weighting of band
A	Up to £40,000	6/9ths
B	£40,001 – £52,000	7/9ths
C	£52,001 – £68,000	8/9ths
D	£68,001 – £88,000	9/9ths
E	£88,001 – £120,000	11/9ths
F	£120,001 – £160,000	13/9ths
G	£160,001 – £320,000	15/9ths
H	Over £320,000	18/9ths

3.5.2. Although promised by past Governments there has not yet been a revaluation of the property bands. Council tax banding remains set at 1991 prices.

#### Council Tax Base

3.5.3. The Council Tax base is the estimated full-year equivalent number of liable dwellings in the Borough, expressed as an equivalent number of Band D dwellings with 2 or more liable adults. The calculation of the tax base is important in determining the overall level of Council Tax. The Council has a statutory duty to determine its tax base under the Local Government Finance Act 1992.

3.5.4. The tax base for 2025/2026 is 56,675. For 2026/2027 the tax base is assumed to be 57,305, an increase of 630 Band D equivalent properties. This continues to reflect the implementation of a 100% council tax premium for Second Homes

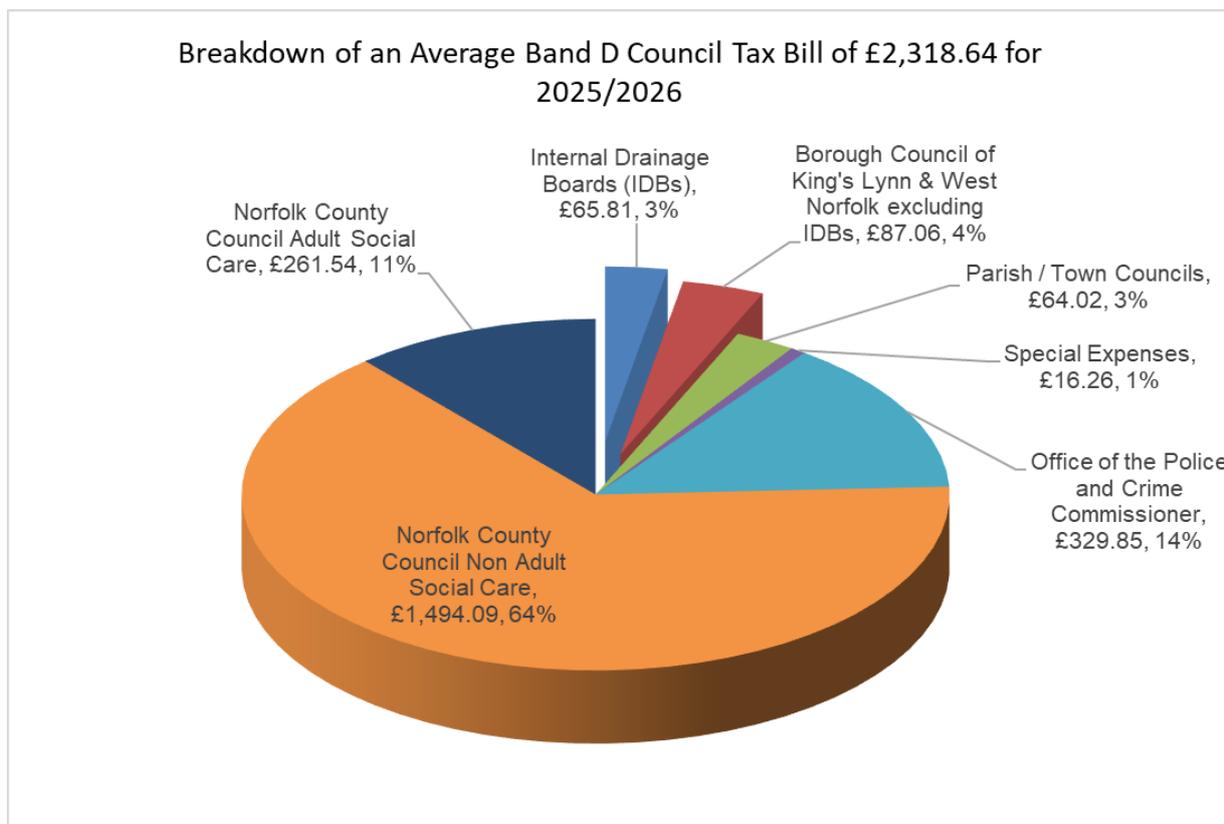
introduced from 1<sup>st</sup> April 2025. For the remaining years of the Financial Strategy the assumption is that the taxbase will rise by the equivalent of 300 Band D properties per annum.

**Council Tax 2025/2026**

3.5.5. The Borough Council element of the full council tax bill in 2025/2026 for a Band D property is £152.87 out of a total of £2,318.64 (including the average parish and special expenses charge). The following graph at section 3.5.6 shows the separate elements of the bill and it is clear that of a Band D charge in 2025/2026 the Borough Council’s charge forms a very small part of the overall bill (£87.06, 3.8% of a Band D Council Tax bill) collected from every council taxpayer. The balance from the £152.87 is collected for Internal Drainage Boards (£65.81, 2.8% of a Band D Council Tax bill).

**Council Tax Levels – Band D**

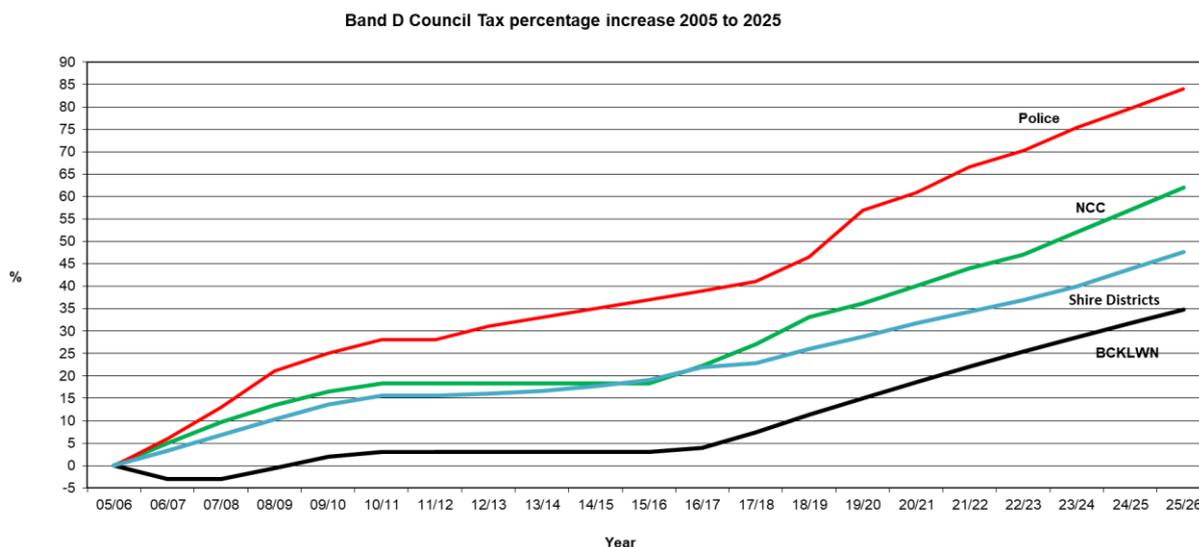
3.5.6. The table below shows the elements of a council tax Band D charge of £2,318.64 for 2025/2026.



<b>2025/2026</b>	<b>Average Band D</b>	<b>%</b>
Internal Drainage Boards (IDBs)	£65.81	2.8%
Borough Council of King's Lynn & West Norfolk excluding IDBs	£87.06	3.8%
Parish / Town Councils	£64.02	2.8%
Special Expenses	£16.26	0.7%
Office of the Police and Crime Commissioner	£329.85	14.2%
Norfolk County Council Non Adult Social Care	£1,494.09	64.4%
Norfolk County Council Adult Social Care	£261.54	11.3%
<b>Total</b>	<b>£2,318.64</b>	<b>100.0%</b>

<sup>1</sup> The total Borough Council Band D equivalent charge for Council Tax must currently include the levies required by the Internal Drainage Boards. This total is subject to the Referendum limits set out at paragraph 3.8.10 below, with the drainage board levies taking priority over the amounts the Borough Council retains.

- 3.5.7. Over the period since April 2005 the Council has held council tax to a level where in 2025/2026 the cumulative Band D charge of £152.87 amounts to an increase of 40.1% above the 2005/2006 figure of £108.67. The average cumulative increase in council tax for shire district areas in England over the same period 2005/2006 to 2025/2026 has been 52.1%. The Consumer Price Index (CPI) has increased by over 55% across the same period (and Retail Price Index over 75%). The Council's council tax increases have remained lower than inflation and the average of shire districts increases throughout the whole period since 2005/2006.
- 3.5.8. The graph below shows how the various elements of the council tax bill in West Norfolk have increased over the period 2005/2006 to 2025/2026. The increase in the County Council precept from 2020/2021 includes the additional permitted increase for Adult Social Care.



### Council Tax 2026/2027 and Future Years

- 3.5.9. The Government remains focused on Councils' 'core spending power' which is based on a local authorities ability to generate local taxation. The core spending power analysis tables published by the Government for each Council assumes that Shire District Councils will introduce the maximum amount of 3% or £5 per annum per Band D dwelling Council Tax increase permitted under the Council Tax Referendum Principles.
- 3.5.10. The Provisional limits for 'Referendums Relating to Council Tax Increase (Principles) (England) Report 2025/2026' published on 17 December 2025 state that for the borough council the principles for 2026/2027 no more than :
- (a) 3%, or more than 3%, greater than its relevant basic amount of council tax for 2025/2026; and
  - (b) more than £5 greater than its relevant basic amount of council tax for 2025/2026.
- 3.5.11. The figures shown in the Financial Strategy for 2025/2030 include:
- a £4.57 (£5.07 including Special Expenses) per Band D dwelling increase for 2026/2027,
  - a 3% increase (plus £0.50 of Special Expenses) per annum per Band D dwelling increase in council tax for each year of the plan from 2027/2028.

3.5.12. The Borough Council proposed levels of council tax for 2026/2027 are:

<b>Band</b>	<b>2026/2027</b>	<b>2025/2026</b>
	<b>£</b>	<b>£</b>
A*	87.47	84.93
A	104.96	101.91
B	122.45	118.90
C	139.95	135.88
D	157.44	152.87
E	192.43	186.84
F	227.41	220.81
G	262.40	254.78
H	314.88	305.74

\* The Council reduces the charge to a property classed as Band A to £87.47 per annum when it is eligible for Disabled relief (5/9<sup>th</sup> of Band D).

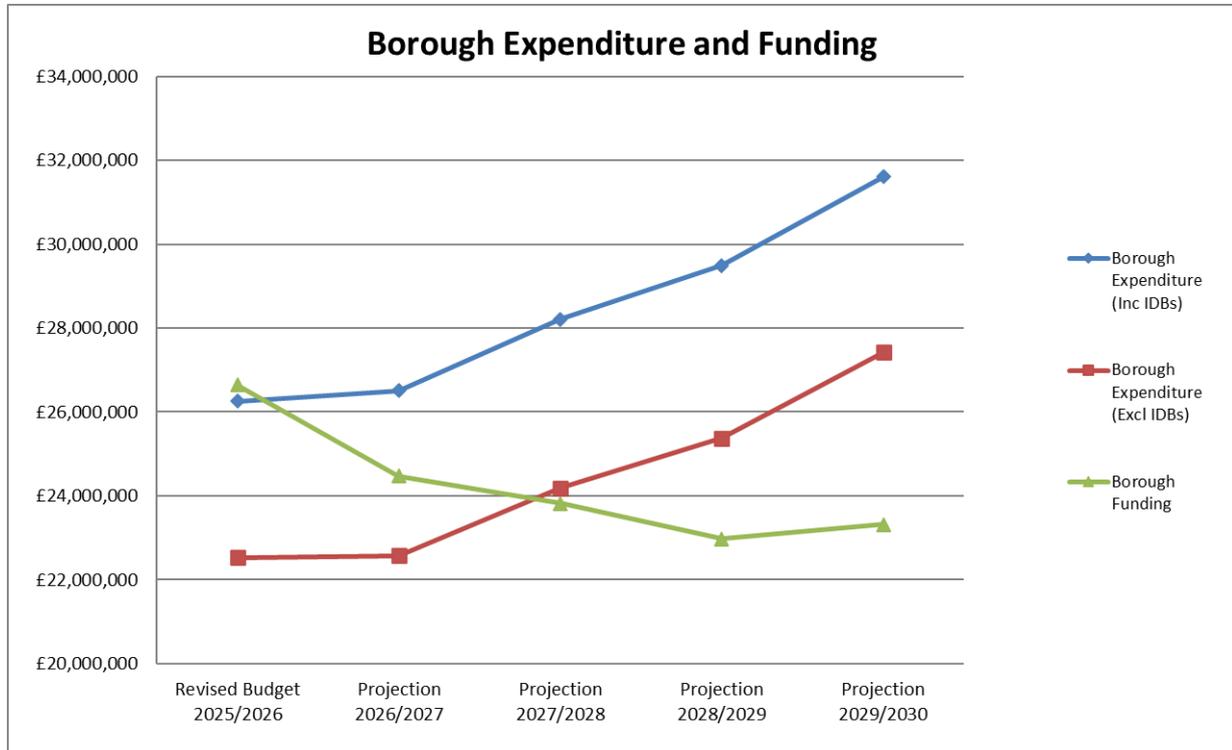
3.5.13 The Financial Strategy includes additional council tax income from 2026/2027 due to the implementation of the Second Home Premium as mentioned at 3.5.4. However, discussions with Norfolk County Council have resulted in an agreement where 25% of their share of this premium will be returned to the Council to spend on priorities agreed with NCC. As a result of this, an estimated £1.134m will be transferred to reserves and applied to spend in accordance with the criteria as yet to be agreed.

### 3.6. Overall Funding Position

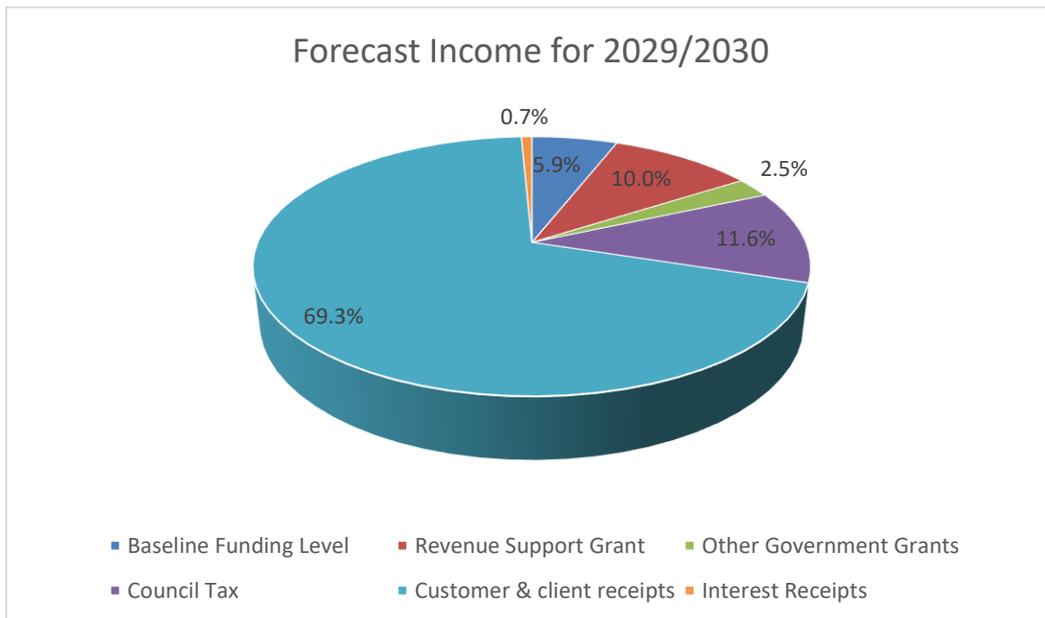
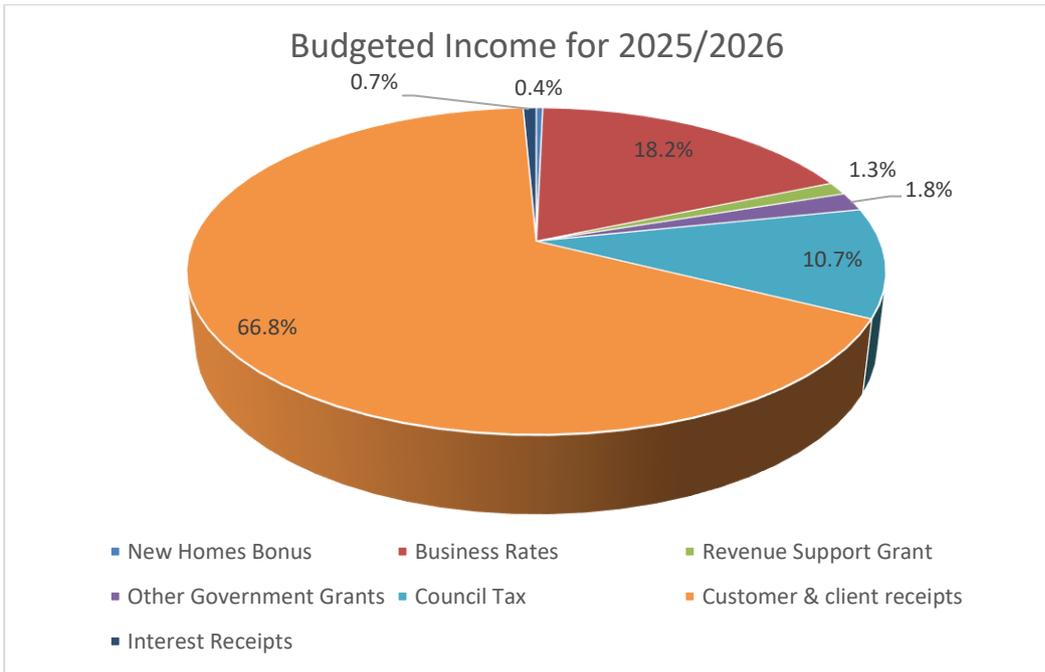
3.6.1. The Ministry of Housing, Communities and Local Government (MHCLG) released the Local Government Finance Policy Statement for 2025 to 2026 on 20 November 2025. A multi-year settlement was confirmed with effect from 2026/2027 with the introduction of revised Fair Funding Assessment formula resulting in a spending need assessment from the most up to date available evidence. A full reset to Business Rates growth has also been announced in addition to changes to the Funding Settlement.

3.6.2. The council has previously highlighted the potential significant risks from any implementation of funding reforms by Government. The risks appear to be confirmed risks emerging from our analysis of the provisional Fair Funding Assessment published on 17<sup>th</sup> December by MHCLG.

3.6.3. The graph below shows how the gap between expenditure and funding is forecast to change over the period of the Financial Strategy. It also shows the impact that the cost of Internal Drainage Board levies has on the financial position.



3.6.4. A comparison of the overall funding streams is shown in the following diagrams. A comparison of expenditure by theme is shown in the next section.



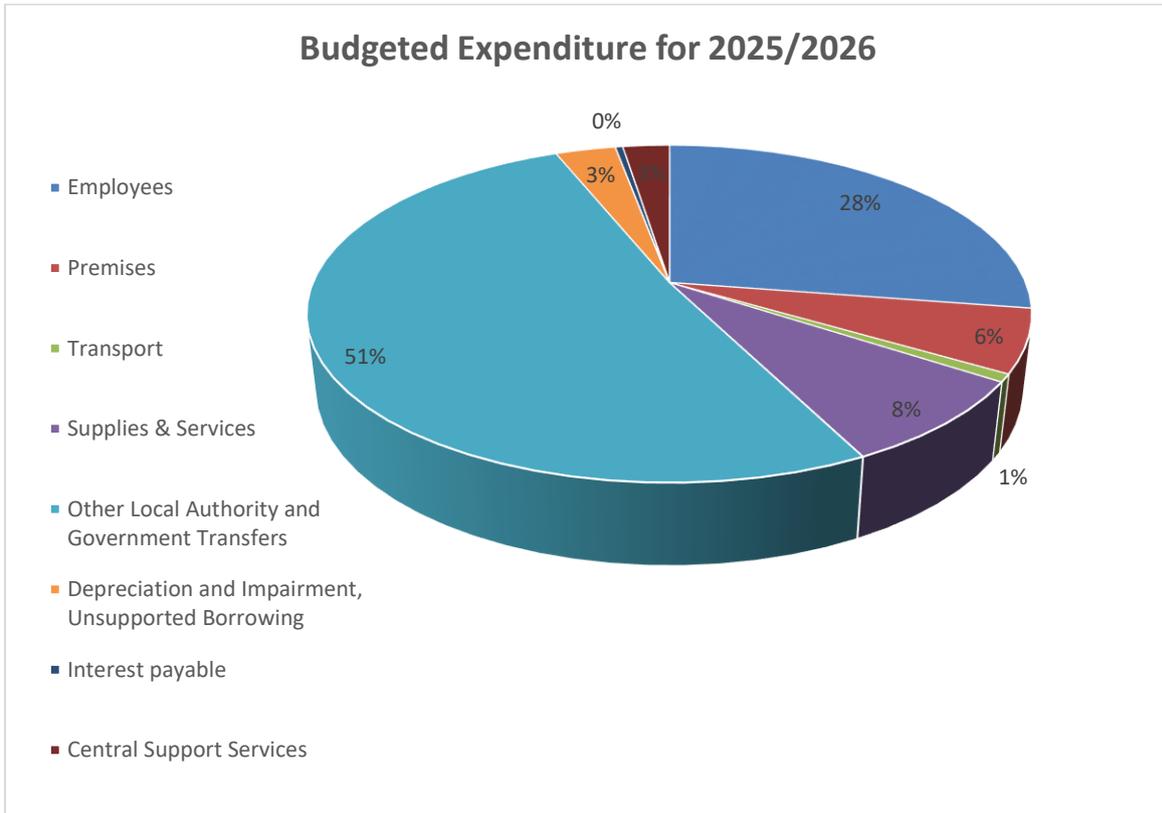
#### 4. Cost of Services

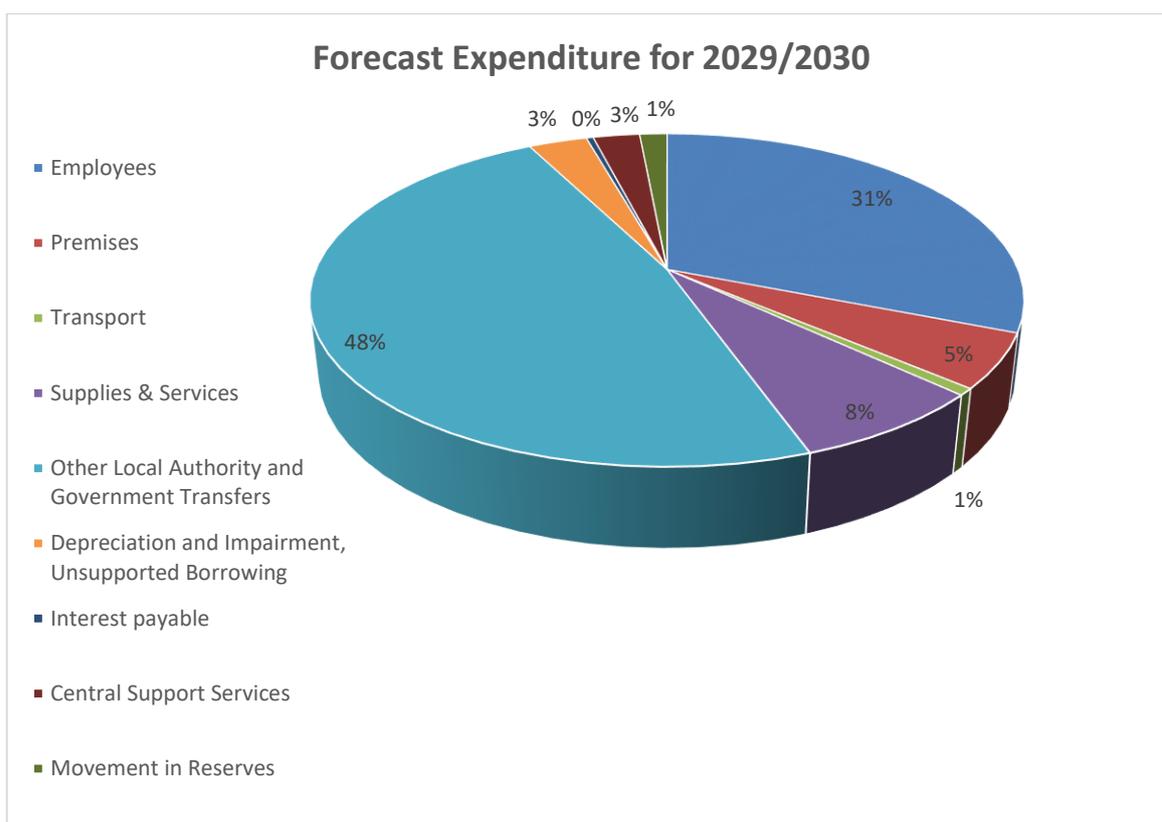
4.1.1 Since January 2022 inflation has increased sharply from 3% to a high of 11.1% in October 2022 and continues to fluctuate as the economy reacts to impacts nationally and globally. The Council has seen continuing increases in costs in many supplies and services across that time. The following table sets out the estimated inflationary impact included in the Medium-Term Financial Strategy across a number of key areas:

Inflation assumptions	2026-2027 %	2027-2028 %	2028-2029 %	2029-2030 %
CPI	3.1	2.3	2.00	2.00
Bank Rate	3.50	2.50	2.00	2.00
Salaries (cost of living)*	2.50	2.50	2.50	2.50
Business rates	2.00	2.00	2.00	2.00
Electricity	1.02	0.5	2.00	2.00
Gas	Increased £92k to reflect current spend			
Water	Reduced (£67k) to reflect current spend			
Vehicle Fuel	Remain at original levels			
IDB's	5.0	2.30	2.00	2.00

4.1.2 The [English Devolution White Paper](#) published in December 2024, set out an expectation that all two tier areas should develop proposals for reorganisation into new unitaries. Business cases have been submitted from all Norfolk authorities, with an announcement from government as to their recommendation or decision expected in the Spring of 2026. Following which further work will be expected to deliver the reorganisation. Inevitably there will be a cost to deliver the changes necessary, with an expectation that this will be funded from existing resources. It is therefore proposed within this budget report that £0.5m is budgeted for and funded from the Council's transformation reserve. This is an estimate of the direct funding needed for 2026/2027. County-wide planning is already underway to prepare to deliver the changes need to deliver any re-organisation. This planning includes the preparation to appoint a jointly funded county-wide Strategic Partner, which will be funded by the above provision. A recommendation is made that a contract is awarded upon the conclusion of a successful procurement exercise.

4.1.3 A comparison of spend in the first and last year of the MTFS is shown in the following charts.





## 4.2 Changes to the Current Financial Strategy

4.2.1 The projections made previously in February 2025 for the years in the MTFS were revised as part of developing the new Financial Strategy. The table below updates those projections and shows how the revision of service costs has impacted positively on the Financial Strategy.

Financial Strategy	2025/2026 £	2026/2027 £	2027/2028 £	2028/2029 £
<b>Estimates projection February 2025</b>	<b>26,329,130</b>	<b>26,623,140</b>	<b>28,183,350</b>	<b>29,321,220</b>
Net adjustments as part of developing the 2024/2025 to 2028/2029 Financial Strategy	(72,030)	1,031,939	(334,550)	(1,040,720)
<b>New Budget projection</b>	<b>26,257,100</b>	<b>27,655,079</b>	<b>27,848,800</b>	<b>28,280,500</b>

4.2.2 The detailed service budgets of the Financial Strategy 2025/2030 are shown at Appendix 2. A detailed analysis for 2026/2027 of the changes and movements between the “Original” budget projection made in February 2025 and the “Proposed” estimates for the 2026/2027 in the 2025 to 2030 Financial Strategy is provided in Appendix 3.

4.2.3 The projection for 2029/2030 has now been prepared and is included in the Strategy. The main movements are shown in the table below:

	<b>2028/2029</b> £
<b>Borough Spend projection for 2028/2029</b>	<b>29,321,220</b>
The main changes to the Plan are:	
Increase in Internal Drainage Board levies	221,040
Net impact of Insurance premium increase	114,390
Inflation on Salary costs	1,727,270
Increase in Utility costs	86,340
Other premises	461,000
Unsupported Borrowing	1,176,100
Interest receivable	(104,000)
Minimum Revenue Provision	664,000
Housing Benefit Subsidy	600,000
Customer and client receipts	(1,430,140)
Movements in reserves	(313,800)
Savings Target	(2,365,400)
Servcies from other authorities	159,380
Increase to supplies and services	75,000
<b>New budget projection for 2029/2030</b>	<b>30,392,400</b>

### 4.3 Fees and Charges 2026/2027

4.3.1 Fees and charges have been reviewed as part of the estimates process. Operating and supplier costs have continued to increase and as is reflected in the fees charged by other providers and the Council's suppliers. At the Council's budget setting meeting February 2025, a Fees and Charges Policy was adopted. This set out that future increases to the Council's discretionary and locally set fees and charges would be uplifted annually in line with CPI plus 1%. This increase has been applied at 4.1% from 1 April. The proposed charges are shown Appendix 4a.

4.3.2 The Fees and Charges Policy is included in Appendix 4b to this report. It is proposed to amend the policy to clarify two points. In practice, whilst applying an increase of CPI plus 1%, the Council applies rounding to the nearest appropriate denomination. This may result in some charges increase slightly higher and

some slightly lower than CPI + 1%. Paragraphs 4.2 and 4.7 are therefore amended to accept that there are minor variations either side of the specific increase. There is also an amendment to paragraph 5.2 to address some limited circumstances where it places the Council at a commercial disadvantage to publish its service charges. At this time, it is proposed that the council does not publish its trade waste and crematorium charges as part of this annual process.

#### **4.4 Corporate Business Plan, Service Plans and Investment**

4.4.1 On 23 November 2023 the Council approved the current corporate strategy 2023-2027 which covers the period to the next local elections due in 2027. This sets out the priorities for the new administration. The key priorities for the Council are incorporated within the following overarching themes;

- Promote growth and prosperity to benefit West Norfolk
- Protect our environment
- Support our communities
- Efficient and effective delivery of our services

4.4.2 The corporate strategy sets out the high level commitments for the Council and these are translated into deliverable actions through the annual plan each year. These are reflected in our service plans and individual employee objectives. The Financial Strategy has been developed to underpin delivery of the Annual Plan for 2026/2027.

4.4.3 The corporate strategy will be monitored and reported on regularly to allow for consideration of new or emerging issues and to ensure it remains relevant to the current needs of our communities.

4.4.4 The key areas of priority for investment as part of the Financial Strategy are as follows:

##### Promote growth and prosperity to benefit West Norfolk

- Work with partners to develop a shared vision for a vibrant borough
- Attract new businesses to the borough to expand the local economy
- Support the borough's new and existing businesses to grow and thrive
- Work with partners and local employers to equip our local workforce with the necessary skills and knowledge to meet current and future needs
- Maximise opportunities to transform and regenerate our high streets and heritage assets
- Increase the number of good quality new homes and associated infrastructure built through direct provision, and by working with registered social landlords and private sector developers
- Encourage private sector housing development that supports local need, delivers on local infrastructure, and meets environmental and biodiversity

requirements

- Promote West Norfolk as a desirable leisure, cultural and tourism destination
- Support a year-round programme of events, festivals and activities for residents and visitors

#### Protect our environment

- Lead by example by reducing our own carbon emissions and considering our impact on the climate with all our projects and initiatives
- Work with partners, locally and across Norfolk to minimise carbon emissions from new and existing properties, housing and other developments
- Support others to minimise carbon emissions by promoting good practice, providing information, and highlighting available grants from government
- Encourage active travel by reducing barriers to walking and cycling. In addition, improve EV (electric vehicles) infrastructure when appropriate grants permit
- Minimise domestic and corporate waste by encouraging reuse, recycling and responsible disposal
- Take timely and proportionate planning and environmental enforcement action to protect the West Norfolk
- Increase biodiversity where we can and create wildflower and pollinator opportunities
- Work with other agencies to manage and protect our coastline, rivers and streams and to improve sea water quality

#### Support our communities

- Work with partners, and provide access to leisure, cultural and outreach experiences, to reduce isolation, improve health and wellbeing, and support people to live independently at home for longer
- Tackle social and health inequalities, encourage healthy, active lifestyles and help prevent avoidable hospital admissions working with the NHS and other partners
- Seek improvements to provision of NHS dentists in West Norfolk, working with the NHS and partners
- Work with schools and colleges to improve educational opportunities, inclusion, attainment, and ambition
- Support the local voluntary sector as a vital element of the local community
- Improve access to affordable homes and work to improve the quality of rented accommodation
- Actively monitor food safety, housing standards, air quality and other statutory issues to minimise environmental health risks
- Address all types of anti-social behaviour and encourage respect for each other
- Promote and maintain attractive public open spaces across the borough for all to enjoy

#### Efficient and effective delivery of our services

- Provide value for money through efficient and effective service delivery
- Focus our capital expenditure on priority areas
- Manage our finances to remove any projected budget deficit over the 4-year Financial Strategy
- Provide information to local people, businesses and visitors in a timely and accessible manner
- Consult and engage with our communities, staff, parish councils and members to include measurement of how satisfied they are
- Retain a highly skilled and motivated workforce, with appropriate training and development available to support current and future corporate priorities and statutory services
- Actively and continually examine and review the way we deliver our services in-house, through our companies, through procurement and other channels to ensure they are value for money and meet the needs of our communities
- Expand our support to help parish councils with governance and to attract new members
- Undertake a review of the cabinet governance structure of the council
- Consider appropriate resources to investigate a town council for the unparished area of King's Lynn and the adoption of West Norfolk as the name of the borough
- Bring forward proposals to enable the King's Lynn Advisory and Consultative Committee (KLACC) to become a decision-making body

### **4.5 Performance Indicators**

4.5.1 The Council has adopted a number of local indicators that cover various service areas and are considered to be representative measures on the performance of the Council in the key areas. The indicators are reported regularly to all Panels.

### **4.6 Staffing Plan**

4.6.1 The Council actively monitors its permanent establishment at a level and reports on this via the quarterly performance report to Cabinet. Approval for additional posts is generally only given if a compensating reduction in the establishment can be offered, if the posts are subject to external funding or if the posts are required to meet new commercially funded operations where there is a clear business benefit to the borough council. Staffing is also monitored through the operation of the payroll.

4.6.2 Section 38 of the Localist Act 2011 requires local authorities in England to prepare, approve and publish an annual pay policy statement for each financial year. The statement must detail the Authority's policies towards a range of issues relating to the pay of its workforce, in particular it's senior staff ('Chief Officers', as defined in

the Act) and its lowest paid staff. The Act sets out requirements on the content of the pay policy statement, which must include information on the Council's policies for the coming financial year in relation to:

- The remuneration of its Chief Officers
- The remuneration of its lowest paid employees, and
- The relationship between:
  - The remuneration of its Chief Officers and
  - The remuneration of its employees who are not Chief Officers

4.6.3 The Council's Pay Policy Statement for 2026/27 is set out in Appendix 5 and has been drafted in accordance with the requirements set out by legislation.

4.6.4 Whilst it is a requirement to agree and publish a pay policy statement, each local authority, as an individual employer, retains the right to make its own decisions on pay that are appropriate to local circumstances and which deliver value for money for local tax payers. The Council's annual pay increase for all employees in previous years has been locally determined, having regard to national pay and labour market information. The Council recognises the need to balance the requirement to make financial savings with the need to recruit and retain good quality employees, as a result it has maintained restraint over the payroll through the level of pay increases awarded over the past few years as can be demonstrated in the table below.

2020/2021	2.5% and minimum pay £9.20 per hour
2021/2022	2.5% and minimum pay £9.50 per hour
2022/2023	£1,925 or 4% (whichever is greater)
2023/2024	£1,925 or 5%, minimum wage of £11.59 per hour and a non-consolidated £750 flat rate
2024/2025	£1,290 or 2.5%, minimum pay of £12.26 per hour
2025/2026	3.2%

4.6.5 With effect from 1st April 2026, the Council has agreed to adopt the National Joint Council for Local Government Services annual cost of living pay award, as determined by the national pay bargaining process on an ongoing basis. This is set out in the Pay Policy Statement (Appendix 5).

4.6.6 The Financial Strategy 2025/2030 includes a contingency sum to mitigate uncertainty around the level of pay award for 2026/2027 given the absence of any information on whether a % or lump sum amount will be offered. Once the pay award is agreed nationally and the financial implications are known, any unused contingency will be used to support the General Fund Reserve.

## 4.7 Financing Adjustment

4.7.1 The Financing Adjustment is an account used to budget for interest earned on investment and interest paid on debt. The account also contains charges for

revenue expenditure funded from capital under statute (REFCUS) e.g. the cost of disabled facilities grants, although considered to be capital items are charged to revenue as part of the cost of services. These adjustments ensure that depreciation and REFCUS charges that are simply 'book entries' meant to properly show the 'true' cost of a service, are not passed on to the council taxpayer.

	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>	<b>2029/2030</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Interest Charged for Unsupported Borrowing	(199,470)	109,100	145,300	174,900	(31,200)
External Interest Payments	382,000	1,382,000	382,000	382,000	382,000
Internal Interest Payable	10,000	10,000	10,000	10,000	10,000
External Interest Receipts - investment	(411,280)	(368,620)	(477,100)	(458,600)	(458,600)
Minimum Revenue Provision	844,880	936,800	1,190,500	1,530,300	1,706,800
REFCUS	2,212,170	2,212,170	2,212,100	2,212,100	2,212,100
Interest Receivable (West Norfolk Housing Company)	(176,080)	(174,510)	(173,300)	(171,000)	(171,000)
<b>TOTAL</b>	<b>2,662,220</b>	<b>4,106,940</b>	<b>3,289,500</b>	<b>3,679,700</b>	<b>3,650,100</b>

4.7.2 Interest rates – The UK Bank Rate is currently at 3.75%. Whilst inflation had dropped to 3.2% in November 2025, it has since crept up to 3.4% as at December 2025. This is having a knock on impact on decisions made by the Bank of England to reduce the interest rates meaning that they are not falling in line with earlier market expectations. This has had an impact on both the interest paid on borrowing and our interest received on investment income.

4.7.3 The future of the timing of changes in rates remains uncertain in the current economic climate. Any changes in rates that affect the financing adjustment will continue to be monitored and updated during the year in the monthly monitoring reports.

## 4.8 Internal Drainage Boards

4.8.1 Internal Drainage Boards (IDB) levies are paid by the Council to the various Boards. The levies count as spending of the Council, but no contribution is made by Government as part of the financial settlement. Any increase in the levies has an impact on the council taxpayer who picks up the residual costs. Because of reductions in Revenue Support Grant over the years, any increase in IDB levies

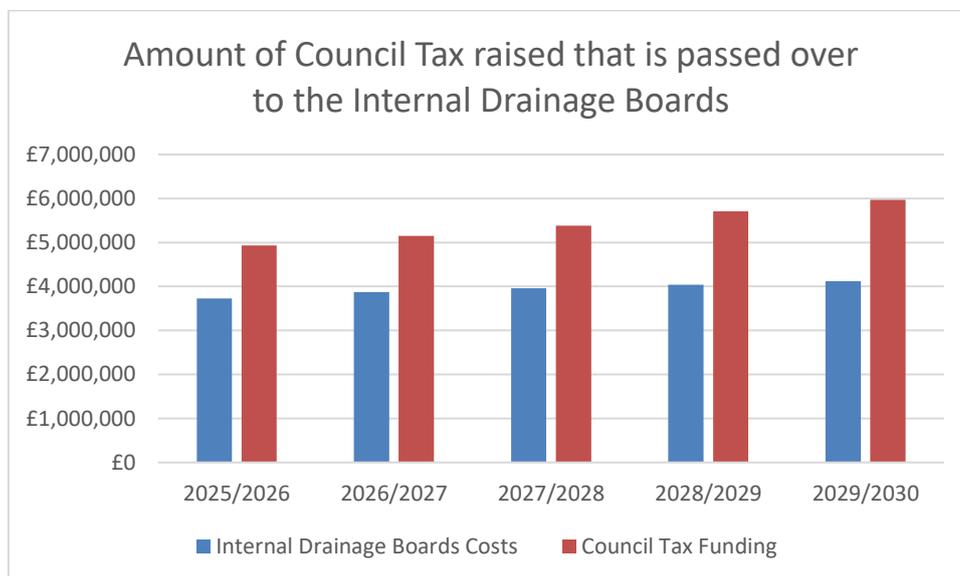
going forward will have to be met from council tax or cost savings. The budget of £3,870,951 for 2026/2027 is based on estimated inflationary increases (as discussed with Drainage Boards) of approximately 5% for inflation. These estimated precepts are listed in Appendix 6.

4.8.2 The following shows how much of the council tax (excluding the additional income from second homes premium) to be collected by the authority (based on Council Tax Band D property charge) is estimated<sup>1</sup> to be paid across to Internal Drainage Boards the current year 2025/2026 and estimated for 2026/2027:

	<b>2026/2027</b>		<b>2025/2026</b>		<b>Increase/(Decrease) per Band D Property</b>	
Internal Drainage Boards	£67.54	43%	£65.81	43%	£1.73	2.63%
Borough Council	£89.90	57%	£87.06	57%	£2.84	3.26%
<b>Total</b>	<b>£157.44</b>	<b>100%</b>	<b>£152.87</b>	<b>100%</b>	<b>£4.57</b>	<b>2.99%</b>

<sup>1</sup> The above is based on estimated increases notified by Internal Drainage board. The figure may change, when all IDBs have approved their own budgets.

The chart below shows the Council Tax funding compared to Internal Drainage Boards costs.



#### 4.9 Special Expenses / Council Tax Support to Parishes

- 4.9.1 The Local Government Finance Act 1992 stipulates that any expenses incurred by the authority in performing in a part of its area a function performed elsewhere by a parish council are the authority's special expenses unless a resolution of the authority to the contrary effect is in force. Special expenses are charged across a number of towns and parishes for closed churchyards, footway lighting, community halls, emptying of dog bins, playing fields and open spaces.
- 4.9.2 In 2013 changes made by Government on the arrangements for the payment of benefit for local council tax support through the reduction in council tax base had an impact on the level of both parish/town precepts and special expenses charges that could be made on the council tax bill.
- 4.9.3 As a consequence of estimated inflation increases for 2025/2026, the cost of services provided to towns and parishes has increased beyond the amounts that the Council is able to collect under its own Council Tax powers. The Provisional limits for 'Referendums Relating to Council Tax Increases are explained in Paragraph 3.7.10. The cost of providing services to towns and parishes under Special expenses is included in the MTFs at £1,063,950, whilst the amount that can be collected via Council Tax is £959,870. A shortfall of £104,080, which for 2026/2027, the Council will have to absorb into its own costs. The Council is considering the arrangements for these related services as part of the savings and efficiency proposals to support closing the budget gap in future years.

4.9.4 Details of the revised costs to be set for each parish/town currently subject to special expenses together with the Band D charge are shown at Appendix 7.

#### 4.10 General Fund Balance and Reserves

4.10.1 Over the past years the Council has held its general fund working balance higher than usual to provide for time to properly assess the impact of service reviews to offset the reductions in the formula grant. The use of balances to assist in a planned and measured response to the reduction in Government grants and poor economic environment has proved to be a necessary action.

4.10.2 The introduction of the new formula funding/business rates retention scheme in 2013/2014 transferred a significant risk from Central Government to the Council. The scheme allowed the Council to benefit from the growth of business rates by retaining an element of the income; however it also introduced the risk of losing funding if there was any reduction in the business rates list, or has transpired in the Fair Funding Assessment, a redistribution or reset of that cumulative growth previously retained.

4.10.3 The Financial Strategy requires a drawdown from balances from 2026/2027 onwards in order to “balance the budget”.

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	£	£	£	£	£
Estimated Contribution To/(From) General Fund Balance to balance the budget	(1,657,270)	1,189,927	(434,065)	(1,302,712)	(3,977,174)

4.10.4 Whilst it is good working practice and part of risk management to hold reserves to cushion the impact of unforeseen events and as a means to building up funds to meet known or predicted requirements, there are costs associated with holding levels of funds. Although these funds are used to deal with uneven cashflow, invested or used instead of borrowing and they therefore bring in income or avoid the cost of interest charges, they serve no other purpose if they remain unused over long periods of time. Council tax should not be set to establish significant sums of money that sit on a balance sheet and do not serve the public in any other way. This means that the levels of holdings should be properly justified.

4.10.5 The operation of the General Fund working balance does support the Financial Strategy and the level of council tax throughout and is reduced at the end of that period to just above the minimum level required to be held.

4.10.6 The use of reserves and demands on the accounts are regularly monitored. Any adjustments that could be made without raising a level of risk to the financial

standing of the Council are reviewed and reported regularly.

4.10.7 Cabinet reviewed the Earmarked Reserves balances and limits at its meeting 24 July 2025 as part of the 2024/2025 outturn report. The limits have been considered against current reserve balances. It is proposed that limits are amended as per appendix 8 to this report, to accommodate possible receipts from capital disposals.

4.10.8 Current and Proposed Reserve limits.

Reserves Policy Area	Forecast balance 1 April 2026	Current Minimum balance to be held £'000	Current Maximum balance to be held £'000	Proposed new maximum balance to be held £'000
	£'000	£'000	£'000	£'000
Amenity Areas	52	20	100	100
Capital Programme Resources	10412	1300	7,500	16,000
Insurance Reserve	284	50	250	300
Restructuring Reserve	0	0	300	300
Repairs and Renewals Reserve	1510	500	2,000	2,000
Holding Accounts	1562	200	3,000	3,000
Ring Fenced Reserves	6881	50	7,000	7,000
Climate Change Strategy	345	0	600	600
Planning Reserves	719	0	500	800
Grants Reserves	3587	0	4,000	4,000
Collection Fund Adjustment Reserve	4154	0	5,500	5,500
Projects Reserve	3184	0	4,500	4,500
Other Total	309	0	300	350
	<b>32,999</b>	<b>2120</b>	<b>35,550</b>	<b>44,450</b>

4.10.9 The Council's Policy on Earmarked Reserves and General Fund Balance is reviewed annually as part of the Budget report to Council and sets out why reserves are held and the minimum and maximum acceptable levels of the accounts. The Policy on Earmarked Reserves and General Fund Balance is attached at Appendix 8.

#### 4.11 Budget Requirement 2025/2026

4.11.1 The Borough Requirement is a figure that comes from the total net costs of spending on services plus Internal Drainage Board levies plus the Financing Adjustment and plus the costs of special expenses and council tax support to parish councils. The final part of the calculation is the addition for any transfer to

or from reserves and the use of general fund balances.

4.11.2 In 2026/2027 the Budget Requirement for the Council is £28,845,006. This sum is to be met from Government Formula Funding, any Collection Fund surplus and Council Tax.

## 5 Parish Precepts

5.1 Parish and Town Councils within the borough request the Council to collect Council Tax on their behalf and pay over the sums requested as a Parish Precept. The total of the precepts must be added to the Council's budget but it is shown separately on Council Tax bills.

5.2 The Provisional Financial Settlement 2025 has again confirmed that the Government will not set referendum principles for town and parish councils. This is subject to the sector taking all available steps to mitigate the need for Council Tax increases. In 2025/2026, the average Band D parish precept in West Norfolk increased by 6.27%. (7.4% nationally<sup>1</sup>).

<sup>1</sup> [Council Tax levels set by local authorities in England 2025 to 2026 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/council-tax-levels-set-by-local-authorities-in-england-2025-to-2026)

## 6 Full Council Tax 2026/2027

6.1 In order to calculate the full Council Tax for 2026/2027 it will be necessary to add the County Council, Police Authority and parish precept requirements to the Council's element as previously shown.

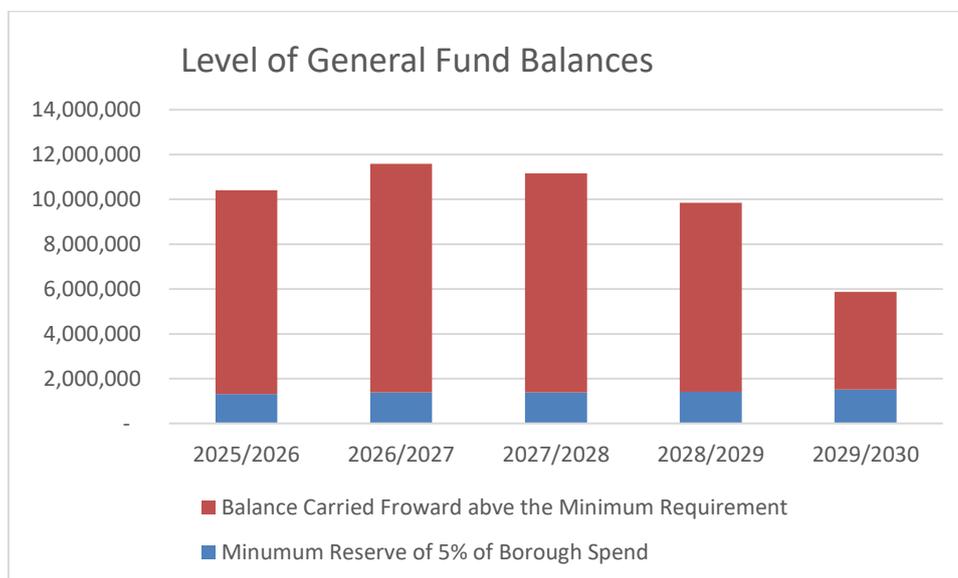
## 7 General Fund Financial Overview

7.1 This part of the report deals with the Council's General Fund balance based on the proposed Financial Strategy 2025/2030. The projected position for the period of the Financial Strategy is provided in the following table.

### Projected Movements in General Fund Balances:

Projected Movements in General Fund Balances	2025/2026 £	2026/2027 £	2027/2028 £	2028/2029 £	2029/2030 £
<b>Opening Balance</b>	<b>8,208,570</b>	<b>10,401,940</b>	<b>11,591,867</b>	<b>11,157,802</b>	<b>9,855,090</b>
Pension Lump Sum Replenishment	1,810,000	0	0	0	0
Estimated contribution to / (from) GF Fund Budget	383,370	1,189,927	(434,065)	(1,302,712)	(3,977,174)
<b>Closing Balance</b>	<b>10,401,940</b>	<b>11,591,867</b>	<b>11,157,802</b>	<b>9,855,090</b>	<b>5,877,916</b>

7.2 The chart below shows how the General Fund Balances are used over the period of the Financial Strategy with the balance in 2028/2029 reducing to the 5% minimum requirement.



7.3 Section 25 of the Local Government Act 2003 requires the S151 Officer, as part of the Council Tax setting process, to comment as to the adequacy of the Council's Balances.

7.4 The General Fund balance remains above the minimum level required for all years in the Plan. The minimum requirement is calculated by taking 5% of the Budget Requirement.

7.5 The projected General Fund balances held by the Council are in the opinion of the S151 Officer adequate for the Council's operational needs for the duration of the plan. Target savings will need to be identified and achieved prior to 2028/2029 to address the estimated budget gap and mitigate potential risk and uncertainty around levels of Government funding going forward.

## 8 Capital Strategy

8.1 The CIPFA revised 2021 Prudential and Treasury Management Code now requires all local authorities to prepare a Capital Strategy 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.

- 8.2 The Capital Strategy aims to complement other key documents such as the MTFs, the Asset Management Plan, the Council's Strategic Plan, and Treasury Management Strategy, etc. by defining the approach, structure and governance for the effective management of the Council's capital investment needs and ambitions.
- 8.3 The Strategy is presented separately to Cabinet on 3 February 2026. The core categories include:
- Governance process;
  - Knowledge, awareness and skills;
  - Strategy (asset management, service asset planning, commercial property investment);
  - Technical property (valuations, leases);
  - Technical finance (sensitivity analysis, risk assessment, borrowing, depreciation and componentisation).

## **9 "Robustness" of Budget Estimates**

### **9.1 Purpose and Statutory Context**

Under Section 25 of the Local Government Act 2003, the Council's Section 151 Officer is required to report to Members on the robustness of the estimates included in the budget and the adequacy of reserves when the authority is setting its budget and council tax.

This section provides Members with assurance regarding the content of the Financial Strategy, the assumptions used, and the processes applied in preparing the estimates that underpin the Medium-Term Financial Strategy (MTFS) for the period 2025/26 to 2029/30. It should be read in conjunction with the full report, its appendices, and the Capital Strategy and Treasury Management Strategy also presented as part of the annual budget framework.

### **9.2 Content of this Report**

The Financial Strategy and MTFs set out in this report include:

- A detailed revenue budget for 2026/27;
- Forecasts for income, expenditure, funding and reserves for the period to 2029/30;
- Assumptions relating to government funding, including the provisional three year settlement;
- Projections for business rates, council tax, inflation and pay;
- Identified savings, efficiencies and income generation proposals;
- The planned use of reserves to support financial sustainability across the medium term; and

- An assessment of key financial risks, including those arising from funding reform, inflation, business rates reset and Local Government Reorganisation.

The estimates have been prepared having regard to the Council's statutory obligations, corporate priorities, and the requirement to set a balanced and lawful budget.

### **9.3 Approach to Budget Setting and Estimation**

The budget and forward projections have been prepared through a robust and structured process, including:

- Review and challenge of base budgets by finance officers in conjunction with service managers;
- Use of the most up to date information available at the time of preparation, including the Provisional Local Government Finance Settlement announced in December 2025;
- Application of prudent and realistic assumptions in relation to inflation, pay awards, fees and charges, council tax base and collection rates;
- Sensitivity to known risks, particularly in areas such as business rates, internal drainage board levies, energy costs and funding reform; and
- Corporate and member scrutiny through budget monitoring, Cabinet consideration and the wider budget consultation and engagement process.

Where there is uncertainty, assumptions have been made on a cautious basis to avoid overstating income or understating costs.

### **9.4 Key Assumptions and Uncertainty**

The financial estimates reflect significant areas of external uncertainty, including:

- Final confirmation of the Local Government Finance Settlement and Fair Funding Assessment;
- The impact of the business rates reset and revaluation from April 2026;
- The future treatment of retained income streams, including renewable energy business rates;
- Inflationary pressures and the outcome of national pay negotiations; and
- Cost and timing implications arising from Local Government Reorganisation.

These risks are recognised within the MTFs, and where appropriate, mitigated through the use of contingencies, reserves, conservative forecasting and ongoing monitoring.

### **9.5 Deliverability of the MTFs**

The MTFS is dependent on the successful delivery of the savings and efficiency proposals, income generation initiatives and transformational activity set out within the report.

Arrangements are in place to ensure deliverability, including:

- Regular monitoring of budget performance and savings delivery;
- Clear accountability for delivery of proposals through management and governance arrangements;
- Ongoing review of service delivery models and contract arrangements;
- Consideration of invest to save opportunities where appropriate; and
- Member oversight through performance reporting and scrutiny.

Progress against the MTFS will continue to be reported through the Council's established financial and performance management framework, enabling early identification of issues and the implementation of mitigating action where required.

## 9.6 Adequacy of Reserves

The estimates include planned use of the General Fund balance over the medium term. The level of reserves has been assessed against:

- The scale and complexity of the Council's operations;
- The key financial risks and uncertainties facing the authority;
- The phased nature of funding reductions and reforms; and
- The need to maintain financial resilience and manage unforeseen events.

The General Fund balance remains above the Council's minimum required level of 5% of the budget requirement throughout the period of the MTFS. Earmarked reserves are reviewed annually, have defined purposes, and are considered appropriate given the current risk profile.

## 9.7 Section 151 Officer's Opinion

Having reviewed the Financial Strategy, the assumptions used, the savings proposals identified, and the level of reserves available, the Section 151 Officer is of the opinion that:

- The estimates included within the budget and MTFS are robust;
- The assumptions applied are reasonable and prudent, given the information available at this time; and
- The proposed level of reserves is adequate to support the Council's financial position and manage risk, subject to the continued delivery of the MTFS and the ongoing identification of savings beyond 2027/28.

Members are therefore advised that the budget has been prepared in accordance with the Council's statutory duties and represents a sound basis on which to set the Council Tax for 2026/27.

## 10 Budget Consultation and Engagement

- 10.1 A survey was conducted about the Council's budget. The objectives for seeking views on the council's budget plans were to:
- Engage with key stakeholder groups and local residents;
  - Understand resident priorities for different areas of the council's work; and
  - Seek views on general spending and income generation priorities.
- 10.2 The survey was promoted through the council's website, social media channels and in local media. The survey ran for four weeks from 29 September to 26 October. There were responses from 546 people, from a wide and generally representative demographic.
- 10.3 Waste and recycling collection was identified as residents' most important priority, followed by anti-social behaviour and crime, managing coastal change and flood risk. They would be more open to the idea of making savings on action on climate change, options for walking and cycling, support for community groups and charities, and maintaining local culture, heritage and free events.
- 10.4 Nearly all residents supported, at least to some extent, the suggestions that people could make more use of self-service for simple requests, such as address changes, and that the Council should save money by making more use of digital communications. They also supported the Council exploring the possibility of sharing its buildings with other organisations to save money.
- 10.5 The survey results also showed that people in the Borough want financial decisions about their services to be made locally. More than half of respondents wanted the Borough Council to be able to set council tax to meet local needs instead of being capped nationally.
- 10.6 The Council arranged to meet with representatives of the business and voluntary sector community on 14 January 2026 to seek their opinions. However, this meeting was cancelled due to lack of interest.
- 10.7 Staff briefings will be provided in January/February 2026. This report will be made available to staff and comments will be sought. Trade union representatives will also be sent a copy of the report. Any comments arising as from this process will be reported to Council.
- 10.8 As part of the budget process a Joint Panel Meeting will be held on 28 January 2026 and the draft minutes from the meeting will be presented to Cabinet on 3 February 2026.

### Acknowledgement

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The preparation of this budget has only been possible after considerable effort, research and co-operation of many officers from all sections of the Council.

Michelle Drewery  
Assistant Director Resources (S151 Officer)

### **Access to Information**

Cabinet Reports  
Financial Strategy 2024-2029  
Capital Programme 2024-2029  
Budget Monitoring Reports 2025/2026

#### Finance Settlement

The suite of supporting documents for the provisional local government finance settlement 2026/2027 can be found by clicking on the following link:

[Provisional-local-government-finance-settlement-england-2026-to-2027](#)

[English Devolution White Paper - GOV.UK](#)

Appendix 1 - Medium Term Financial Strategy 2025 to 2030

	Forecast Budget 2025-26	Proposed Estimate 2026-27	Proposed Estimate 2027-28	Proposed Estimate 2028-29	Proposed Estimate 2029-30
Central Services	4,389,330	4,779,700	4,981,700	5,182,800	5,329,700
Environment and Planning	2,327,970	2,592,260	2,478,500	2,750,200	2,728,700
Health, Wellbeing and Public Protection	541,490	556,480	636,100	771,700	896,000
Legal, Governance and Licensing	2,411,990	2,540,700	2,482,500	2,548,900	2,640,700
Leisure and Community Facilities	1,840,420	1,605,490	1,742,400	1,770,800	1,763,900
Operations & Commercial	629,720	(153,140)	(92,000)	(229,000)	824,600
Programme and Project Delivery	(629,290)	(845,160)	(889,900)	(910,900)	(925,100)
Property and Projects	(1,373,000)	(1,291,150)	(1,184,600)	(1,129,600)	(1,073,500)
Regeneration, Housing & Place	1,550,320	2,049,180	2,426,000	2,380,600	2,177,200
Finance	8,295,730	9,622,050	10,229,400	9,791,900	10,626,000
Financing Requirement	2,542,640	4,106,940	3,289,500	3,679,700	3,650,100
Internal Drainage Board	3,729,780	3,870,591	3,959,600	4,038,800	4,119,500
Community Project Fund	-	500,000	-	-	-
<b>Cost of Services</b>	<b>26,257,100</b>	<b>29,933,941</b>	<b>30,059,200</b>	<b>30,645,900</b>	<b>32,757,800</b>
Savings and Efficiency Plan	-	(2,278,862)	(2,210,400)	(2,365,400)	(2,365,400)
<b>Borough Spend</b>	<b>26,257,100</b>	<b>27,655,079</b>	<b>27,848,800</b>	<b>28,280,500</b>	<b>30,392,400</b>
Contributions to/(from) Reserves	383,370	1,189,927	(434,065)	(1,302,712)	(3,977,174)
<b>Borough Requirement</b>	<b>26,640,470</b>	<b>28,845,006</b>	<b>27,414,735</b>	<b>26,977,788</b>	<b>26,415,226</b>
<b>New Homes Bonus</b>	<b>(293,360)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Support Grant	(1,052,270)	(7,833,100)	(6,852,600)	(5,820,300)	(5,820,300)
Other Government Grants	(1,496,680)	(2,839,720)	(2,325,344)	(2,486,318)	(1,583,030)
<b>Government Funding</b>	<b>(2,842,310)</b>	<b>(10,672,820)</b>	<b>(9,177,944)</b>	<b>(8,306,618)</b>	<b>(7,403,330)</b>
<b>Taxation</b>					
Business Rates (NNDR)	(14,971,290)	(5,086,600)	(5,203,200)	(5,308,200)	(5,308,200)
Business Rates Renewable Energy		(3,693,100)	(3,693,100)	(3,693,100.00)	(3,693,100.00)
Business Rates Surplus		(370,400)	-	-	-
<b>Business Rates Baseline and Rentention</b>	<b>(14,971,290)</b>	<b>(9,150,100)</b>	<b>(8,896,300)</b>	<b>(9,001,300)</b>	<b>(9,001,300)</b>
<i>Council Tax Band D</i>	<i>152.87</i>	<i>157.44</i>	<i>162.15</i>	<i>167.00</i>	<i>171.99</i>
<i>Council Tax Base</i>	<i>56,674</i>	<i>57,305</i>	<i>57,605</i>	<i>57,905</i>	<i>58,205</i>
<b>Council Tax</b>	<b>(8,826,870)</b>	<b>(9,022,086)</b>	<b>(9,340,491)</b>	<b>(9,669,870)</b>	<b>(10,010,596)</b>
<b>Total Funding</b>	<b>(26,640,470)</b>	<b>(28,845,006)</b>	<b>(27,414,735)</b>	<b>(26,977,788)</b>	<b>(26,415,226)</b>
<b>Funding Position</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### **Budget Book Service Description**

The following appendix provides service descriptions to align to the tables in the Budget Book. Listed by directorate and then by cost centre.

#### **Central Services**

##### **Communications**

This budget relates to the costs of the Corporate Communications Team, including the Council's print room and graphics service. Roles include liaison with the media, internal communications, and communications to raise awareness of current issues, such as discretionary and government grants to individuals and businesses in response to emerging events such as the pandemic and cost of living support.

##### **Customer Information Centre**

Customer contact and telephone contact service, including main reception at King's Court. Roles include providing support and advice to local residents in relation to a wide range of Council services, including discretionary and government grants.

##### **ICT**

This service provides technical Information and Communication Technology support.

##### **Personnel Services**

This service area provides a range of services including dealing with recruitment, appointment, training and development, disciplinary matters and payroll.

##### **Councillor Community Grants Scheme**

A grants scheme which is available to local constituted groups or organisations whose primary purpose is to benefit the residents of their community.

#### **Environment and Planning**

##### **Back-office teams**

Providing essential support services for the public, staff, and councillors, relating to the planning and environmental quality functions. Also includes the corporate scanning and post room functions.

##### **Planning Control**

Assessing and processing planning and related applications from members of the public and developers and dealing with any subsequent appeals arising from previous decisions.

##### **Planning enforcement**

This team enforces planning and related controls and takes action if necessary.

##### **Emergency Planning**

This service budget ensures that the council meets its statutory functions under the Civil Contingencies act to respond to emergencies and in partnership with those in the Norfolk Resilience forum, to monitor risks and to keep those living in the borough as safe as they can be.

##### **Flood Defence**

This budget covers the Council's responsibilities for protecting the borough and its residents from flooding.

### **Local Land Charges**

Expenditure and income associated with providing a local land charges service, predominantly used by those purchasing a property. A register is maintained of properties within the Borough and details are supplied when requested by solicitors and members of the public, for a fee.

### **Planning Policy**

This budget ensures the statutory Local Plan process can take place. The Local Plan provides Borough-wide policies to ensure development is delivered for the Borough's residents in a sustainable way.

### **Pollution Monitoring**

Responsible for the regular monitoring of air, water, noise and contaminated land, to ensure the environment is protected for the benefit of the Borough's residents. Additional monitoring is also carried out following public complaints.

### **Street Naming & Numbering**

This budget deals with the allocation of street names and house numbers to new and existing housing developments.

## **Health, Wellbeing and Public Protection**

### **Care & Repair**

This budget provides for the Home Improvement Agency Service, Careline, Handy Person Scheme and other projects which help the elderly, people with disabilities and those on low incomes to stay in their own homes and live as independently as possible. The service includes agency agreements with Fenland District Council.

### **Careline / Lily**

This budget relates to the provision of careline services to clients in West & North Norfolk. The Lily team delivers, in partnership with VCSE's, services to address social isolation and loneliness and administers the Household Support Funds and Homes for Ukraine scheme.

### **Community Safety & Nuisance**

This budget relates to Community Safety, including investigation of waste crimes, noise and other statutory nuisances and public health matters. The team also administer and manage the West Norfolk Early Help Hub.

### **Community Transport**

This budget includes the costs of supporting community transport projects

### **Financial Assistance**

This budget covers funding for 15 service level agreements that the Council holds with local voluntary and community groups to provide services for the people of West Norfolk. There is also a budget for Small Grants Scheme, a scheme by which local, constituted groups and organisations can apply for either revenue and capital funding for projects or general running costs. The Small Grants Scheme is administered by Norfolk Community Foundation.

### **Food Hygiene**

This budget covers the provision of the councils statutory responsibilities for food and health and safety inspections and regulation in West Norfolk. The team also manages export health certificates, private water supplies and communicable disease control.

### **Housing Standards**

Housing Standards staff deal with the inspection of housing and caravan site standards. The team also identifies and bids for, in conjunction with other Norfolk councils, energy efficiency funding to improve housing conditions regardless of tenure.

### **Legal, Governance and Licensing**

#### **Legal Services**

The legal service commissions legal advice and support for the Council.

#### **Climate Change**

This budget covers staffing and projects which assist in meeting climate change initiatives.

#### **Corporate Governance**

Support the governance of the council and the development of the Corporate Business Plan and undertake close monitoring and analysis of performance against key performance indicators.

#### **Democratic Process & Events**

These costs include the time spent by officers in dealing with Full Council, Cabinet, Panels and Committees, and other such activities that come about because the Council is an accountable public body. This budget also includes the provision of the civics service, including civic events hosted by the Mayor.

#### **Elections**

The election of Borough Councillors takes place every four years. This budget includes costs for the organisation and administration of Parliamentary, County, Borough and other elections and by-elections, including parishes. These budgets also cover the cost of Electoral Registration.

#### **Mayoral Allowances & Transport**

This budget deals with the allowances paid to the Mayor and Deputy Mayor to reimburse them for any out-of-pocket expenses incurred and the cost of running the official car which is used for Mayoral and other official duties.

#### **Corporate Policy**

The corporate policy team co-ordinates corporate policy matters, including the Council's safeguarding responsibilities, equalities and the improving educational attainment programme.

#### **Councillors**

This budget deals with allowances and expenses for all 55 members. These costs also include members training, IT, and officer support.

#### **Procurement**

To provide advice and support to all Council departments on every aspect of the procurement process and contract management whilst ensuring that purchasing strategy gives due regard to value for money, carbon reduction initiatives and supports the organisation's goals, both long and short term.

### **Licensing**

This is a general heading covering all licences from Hackney Carriage to Riding Establishments which are issued by the Borough Council.

### **Leisure and Community Facilities**

#### **Community Centres**

This budget includes the costs and income associated with community centre situated at Fairstead, South Lynn, Highgate, St Augustine's in King's Lynn. The costs, except for depreciation, are funded by Special Expenses.

#### **Kings Lynn Arts Centre**

This budget includes the costs and income associated with the Kings Lynn Arts Centre.

#### **Leisure**

The management and operation of the leisure facilities and the Corn Exchange transferred to Alive West Norfolk transferred back in to the Council from 1 April 2025. This includes the Leisure facilities staffing and buildings; Corn Exchange, Lynnsport, Oasis, St James and Downham Market Sports Centre.

#### **Pavilions & Grounds**

This budget deals with the maintenance of all the Council Parks, Sports Grounds and Open Spaces including amenity areas on private housing estates for which the Council has responsibility.

#### **Town Hall and Stories of Lynn**

The Town Hall is used for civic functions and is also available for private hire. The Stories of Lynn is part of the Town Hall complex, these budget covers both the operations of the Stories of Lynn and the Regalia Rooms.

### **Operations and Commercial**

#### **Parking Operations**

This budget covers 12 short term car parks (1,356 spaces), 15 long term car parks (3,905 spaces) and the multi-storey car park, St James' (701 spaces), this includes the car parks at Hunstanton, Burnham Market and Heacham. Furthermore, the parking operations service provide both enforcement and back-office services for a number of Norfolk authorities and the County Council.

#### **CCTV**

The CCTV system operates circa. 1000 cameras from the control room in Kings Court and covers areas such as car parks, housing estates, council offices, the Walks, Lynnsport, North Lynn, Industrial Estates and providing shared services for Breckland Council along with a large proportion of the CCTV at the Queen Elizabeth Hospital working in partnership with the Trust. In addition to traditional cameras the service also provides Body Worn Video used by our Civil Enforcement Officers around Norfolk.

#### **Cleansing & Street Sweeping**

The Public Cleansing Service is responsible for the cleansing of public space, beaches, pavements and streets, lighting, the cost of Dog Warden Service, disposal of abandoned vehicles and the Neighbourhood Teams. According to the standards laid down by the 1990 Environmental Protection Act.

### **Depots**

These costs are in respect of the two main council depots based at Heacham and King's Lynn, the public open space teams are currently migrating away from the Hardwick Narrows Depot this move will increase their resilience and allow an expansion of the remaining services being delivered from the Hardwick Narrows site.

### **Public Conveniences**

The Council is responsible for the management of 18 toilet blocks across the Borough. These toilet blocks are of varying standard and the financial plan includes provision for further improvement to some of these.

### **Refuse & Recycling**

The Council operates a fortnightly domestic household collection service to almost 73,000 properties and also deals with trade customers through an external contractor. Recycling initiatives include glass, green waste, textiles, white goods, dry box collection scheme and food waste.

### **Crematorium & Cemeteries**

The Council funds the running costs of the Crematorium, including the maintenance of the gardens and woods, from this budget. Approximately, 2000 cremations are carried out each year. This budget also funds the following cemeteries. There are approximately 130 burials each year in Council run cemeteries; Hunstanton, Walpole St Andrew, Gayton Road King's Lynn, Marshland Smeeth, Hardwick Road and King's Lynn. This budget also includes responsibility for 16 closed churchyards

### **Events**

The Borough Council runs a comprehensive calendar of events across the spring and summer aimed at supporting the vibrancy and footfall of our town centres and resort areas as well as the extremely popular Fawkes in the Walks and Christmas Light Switch events on in November.

### **General Markets**

The Council is responsible for the King's Lynn market on Tuesday, and the Sunday market at Hunstanton. The Mart is also included in this budget.

### **Parks, Sport Grounds & Open Spaces**

This budget deals with the maintenance of all the Council Parks, Sports Grounds and Open Spaces, including amenity areas on private housing estates, for which the Council has responsibility.

### **Play Areas**

This budget deals with the repairs and maintenance of all the Council Play Areas.

### **Resort**

The Sea Front budget includes maintenance and servicing of beach safety, cliffs and beach, promenade and foreshore, Heacham beach, weather station and seafront facilities such as pitch and putt, putting green, crazy golf and chalets.

### **Town Centre Manager**

This budget deals with the costs and contributions associated with the Town Centre Manager. This is a full-time post and the responsibilities include the delivery of the events programme in King's Lynn town centre.

### **Street Lighting**

This covers the costs of replacing and maintaining the streetlights in the borough.

## **Property and Projects**

### **General Properties**

The General Properties budget deals with the general management and maintenance of a variety of assets such as South Gates, Princess Theatre, Marriott's Warehouse as well as privately owned infrastructure assets such as some pumping stations and sewage facilities and bridge maintenance where the council has responsibility. Various other issues are also picked within this budget such as unadopted road and footpath maintenance.

### **Industrial Units**

This budget relates to the Council's commercial industrial units located on the industrial estates mainly around King's Lynn and Downham Market, however there are other such facilities elsewhere in the Borough. The council owns a reasonably sized commercial property portfolio and has provided commercial premises to local, national, and global businesses for many years. The Property Team manages the portfolio in a commercial manner and seeks to maximise the returns from these property investments.

### **Offices**

This budget deals with the office costs for King's Court, the council's main administrative building, as well as the Valentine Road offices in Hunstanton, and some offices at Priory House in Downham Market.

### **Shops and Offices**

The council owns a few small shops that are commercially leased to operators. The council does however retain the freehold of the Vancouver Quarter which is leased out on a long ground lease arrangement. The council receives rental income from this arrangement.

### **Property & Projects**

The Property & Projects Department represents a multi-disciplinary team that provides professional, property-related, services to the Borough Council corporately and to internal client departments.

## **Regeneration, Housing and Place**

### **Conservation & Heritage**

This budget aims to conserve environmental assets - protecting the heritage of our towns and villages and natural beauty of the countryside which gives this area its particular character.

### **Economic Regeneration**

This budget contains provision for expenditure relating to the promotion of development initiatives, advertising land and industrial units for sale or to let, the Business Support Scheme and other initiatives.

### **Guildhall & Arts**

The Arts Centre has 350 seats, associated art galleries and a full education and outreach programme of activities.

### **Housing Options**

The budget includes costs incurred in carrying out the Council's statutory duties towards homeless persons and in providing housing options and advice service. The cost of initiatives to prevent homelessness including advice and support and inter-agency partnership working are also included.

### **Housing Strategy**

This budget includes the Housing Management Team, who oversee the general housing functions.

### **Museums**

This budget covers the cost of supporting the Lynn Museum.

### **Pontoons**

This budget relates with the promotion of tourism to the Pontoons at the Quay.

### **Regeneration Projects**

This budget relates to the co-ordination and management of King's Lynn Urban Development Strategy, including the Waterfront and Nar Ouse Regeneration Area (NORA.)

### **Tourism**

This budget deals with the promotion of tourism within the Borough.

### **Corporate Projects**

The team are mainly responsible for delivering the Major Housing Project, which directly links the Housing companies set up by the Council. The team also manage and deliver smaller scale corporate projects as and when they arise.

### **Housing Subsidiaries**

This covers receipts due to the council from both West Norfolk Housing Company Limited and West Norfolk Property Limited. This also covers costs incurred by the council that need recharging to the companies.

### **Resources**

#### **Corporate Costs & Provisions**

Corporate costs and provisions are those that are incurred for the benefit of the Council as a whole and do not relate specifically to one service function. This budget includes costs incurred for bank charges, external audit fees, insurance, and pension deficit payments.

#### **Corporate Initiatives**

Corporate initiatives and projects such as the One Vu project and the Cost Reduction programme.

#### **Corporate Insurance**

Acts in liaison with the Council's insurers to ensure adequate cover of Council assets. Also recharges insurance cover for premises to tenants of industrial units and shops leased from the Council.

#### **Corporate Management Team**

This budget includes the Chief Executive and Secretary, Executive Directors and Assistant Directors.

#### **Financial Services**

This service provides the financial information and advice to the Council's service areas and committees.

#### **Internal Audit & Fraud**

This budget covers the cost of the Internal Audit service.

**Revenues & Benefits**

This budget includes the cost of administration of rent allowances and council tax support, together with the cost of benefits paid and government grant received. It also covers the cost of billing, collecting, and recovering council tax, business rates, the BID Levy and overpaid Housing Benefit. This service will also deliver government initiatives such as recent energy rebates, business support grants/relief.

## Central Services

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Communications	460,550	460,550	521,400	565,900	585,400	606,100
Corporate Initiatives	45,000	45,000	45,000	45,000	45,000	45,000
Councillors	786,600	921,850	944,700	959,500	980,200	994,000
Customer Info Centre	750,150	750,150	806,900	843,600	882,000	922,100
ICT	1,642,490	1,642,490	1,856,500	1,960,400	2,067,900	2,121,900
Mayoral Allowances	48,400	50,550	51,500	52,900	54,600	56,200
Personnel Services	656,140	675,240	653,700	658,700	676,400	697,700
<b>Total for Service</b>	<b>4,389,330</b>	<b>4,545,830</b>	<b>4,879,700</b>	<b>5,086,000</b>	<b>5,291,500</b>	<b>5,443,000</b>

## Central Services

	Original Budget 2025-2026 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Communications</b>						
Employees	413,040	413,040	439,000	457,700	477,400	497,900
Premises	16,970	16,970	17,000	17,100	17,300	17,500
Supplies & Services	137,030	137,030	136,500	136,500	136,500	136,500
<b>Total Expenditure</b>	<b>567,040</b>	<b>567,040</b>	<b>592,500</b>	<b>611,300</b>	<b>631,200</b>	<b>651,900</b>
Customer & client receipts	(20,310)	(20,310)	(20,300)	(20,300)	(20,300)	(20,300)
<b>Total Income</b>	<b>(20,310)</b>	<b>(20,310)</b>	<b>(20,300)</b>	<b>(20,300)</b>	<b>(20,300)</b>	<b>(20,300)</b>
<b>Direct Service Cost</b>	<b>546,730</b>	<b>546,730</b>	<b>572,200</b>	<b>591,000</b>	<b>610,900</b>	<b>631,600</b>
Central Support Services	12,860	12,860	12,700	12,700	12,700	12,700
Movement in Reserves	(60,500)	(60,500)	(24,500)	1,500	1,500	1,500
Recharge to Services	(38,540)	(38,540)	(39,000)	(39,300)	(39,700)	(39,700)
<b>Total Service Cost</b>	<b>460,550</b>	<b>460,550</b>	<b>521,400</b>	<b>565,900</b>	<b>585,400</b>	<b>606,100</b>
<b>Corporate Initiatives</b>						
Central Support Services	45,000	45,000	45,000	45,000	45,000	45,000
<b>Total Service Cost</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Councillors</b>						
Employees	9,800	66,750	66,800	66,700	66,700	66,700
Premises	720	720	0	0	0	0
Transport	460	460	0	0	0	0
Supplies & Services	682,470	760,770	784,600	799,200	819,900	833,700
<b>Total Expenditure</b>	<b>693,450</b>	<b>828,700</b>	<b>851,400</b>	<b>865,900</b>	<b>886,600</b>	<b>900,400</b>
<b>Direct Service Cost</b>	<b>693,450</b>	<b>828,700</b>	<b>851,400</b>	<b>865,900</b>	<b>886,600</b>	<b>900,400</b>
Central Support Services	89,730	89,730	89,500	89,500	89,500	89,500
Recharge to Services	3,420	3,420	3,800	4,100	4,100	4,100
<b>Total Service Cost</b>	<b>786,600</b>	<b>921,850</b>	<b>944,700</b>	<b>959,500</b>	<b>980,200</b>	<b>994,000</b>

## Customer Info Centre

Employees	799,240	799,240	856,700	893,400	931,800	971,900
Transport	600	600	0	0	0	0
Supplies & Services	8,450	8,450	8,400	8,400	8,400	8,400
<b>Total Expenditure</b>	<b>808,290</b>	<b>808,290</b>	<b>865,100</b>	<b>901,800</b>	<b>940,200</b>	<b>980,300</b>
<b>Direct Service Cost</b>	<b>808,290</b>	<b>808,290</b>	<b>865,100</b>	<b>901,800</b>	<b>940,200</b>	<b>980,300</b>
Central Support Services	(58,140)	(58,140)	(58,200)	(58,200)	(58,200)	(58,200)
<b>Total Service Cost</b>	<b>750,150</b>	<b>750,150</b>	<b>806,900</b>	<b>843,600</b>	<b>882,000</b>	<b>922,100</b>

## ICT

Employees	1,045,240	1,045,240	1,194,000	1,243,600	1,295,500	1,349,500
Premises	4,500	4,500	4,000	4,400	4,400	4,400
Transport	2,570	2,570	2,200	2,200	2,200	2,200
Supplies & Services	343,130	343,130	343,600	344,300	345,200	345,200
<b>Total Expenditure</b>	<b>1,395,440</b>	<b>1,395,440</b>	<b>1,543,800</b>	<b>1,594,500</b>	<b>1,647,300</b>	<b>1,701,300</b>
Customer & client receipts	(45,320)	(45,320)	(45,300)	(45,300)	(45,300)	(45,300)
<b>Total Income</b>	<b>(45,320)</b>	<b>(45,320)</b>	<b>(45,300)</b>	<b>(45,300)</b>	<b>(45,300)</b>	<b>(45,300)</b>
<b>Direct Service Cost</b>	<b>1,350,120</b>	<b>1,350,120</b>	<b>1,498,500</b>	<b>1,549,200</b>	<b>1,602,000</b>	<b>1,656,000</b>
Central Support Services	1,085,640	1,085,640	1,133,100	1,187,600	1,244,700	1,244,700
Movement in Reserves	(20,000)	(20,000)	0	0	0	0
Recharge to Services	(773,270)	(773,270)	(775,100)	(776,400)	(778,800)	(778,800)
<b>Total Service Cost</b>	<b>1,642,490</b>	<b>1,642,490</b>	<b>1,856,500</b>	<b>1,960,400</b>	<b>2,067,900</b>	<b>2,121,900</b>

## Mayoral Allowances

Employees	31,550	31,550	33,200	34,200	35,500	36,700
Transport	2,850	2,850	2,200	2,300	2,300	2,300
Supplies & Services	13,450	15,600	15,500	15,800	16,200	16,600
<b>Total Expenditure</b>	<b>47,850</b>	<b>50,000</b>	<b>50,900</b>	<b>52,300</b>	<b>54,000</b>	<b>55,600</b>
<b>Direct Service Cost</b>	<b>47,850</b>	<b>50,000</b>	<b>50,900</b>	<b>52,300</b>	<b>54,000</b>	<b>55,600</b>
Recharge to Services	550	550	600	600	600	600
<b>Total Service Cost</b>	<b>48,400</b>	<b>50,550</b>	<b>51,500</b>	<b>52,900</b>	<b>54,600</b>	<b>56,200</b>

## Personnel Services

Employees	690,170	690,170	672,700	680,000	700,300	721,600
Premises	7,450	7,450	7,200	7,200	7,200	7,200
Transport	1,330	1,330	1,000	1,000	1,000	1,000
Supplies & Services	77,670	96,770	96,400	96,400	96,400	96,400
<b>Total Expenditure</b>	<b>776,620</b>	<b>795,720</b>	<b>777,300</b>	<b>784,600</b>	<b>804,900</b>	<b>826,200</b>
Customer & client receipts	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
<b>Total Income</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
<b>Direct Service Cost</b>	<b>771,620</b>	<b>790,720</b>	<b>772,300</b>	<b>779,600</b>	<b>799,900</b>	<b>821,200</b>
Central Support Services	6,680	796,680	6,500	6,500	6,500	6,500

Recharge to Services	(122,160)	(122,160)	(125,100)	(127,400)	(130,000)	(130,000)
<b>Total Service Cost</b>	<b>656,140</b>	<b>675,240</b>	<b>653,700</b>	<b>658,700</b>	<b>676,400</b>	<b>697,700</b>
<b>Central Services Total</b>	<b>4,389,330</b>	<b>4,545,830</b>	<b>4,879,700</b>	<b>5,086,000</b>	<b>5,291,500</b>	<b>5,443,000</b>

## Environment &amp; Planning

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Back office	266,980	266,540	277,500	292,400	304,500	317,600
CIL	0	0	(10)	0	0	0
Development Control	900,270	690,060	686,660	717,000	753,700	790,100
Emergency Planning	123,260	121,410	127,900	131,100	135,400	139,900
Flood Defence	150,480	150,480	145,900	150,100	148,400	152,800
Local Land Charges	(144,830)	(205,230)	(217,140)	(216,400)	(132,200)	(138,200)
Planning Policy	798,710	779,560	1,002,510	779,300	905,400	806,100
Pollution Monitoring	484,900	484,670	559,500	557,400	565,000	587,600
Street Naming & Numbering	38,870	62,740	58,200	67,600	70,000	72,800
<b>Total for Service</b>	<b>2,618,640</b>	<b>2,350,230</b>	<b>2,641,020</b>	<b>2,478,500</b>	<b>2,750,200</b>	<b>2,728,700</b>

## Environment &amp; Planning

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Back office</b>						
Employees	264,550	264,550	279,100	291,000	303,500	316,600
Premises	5,500	5,500	2,500	5,500	5,500	5,500
Supplies & Services	103,740	103,300	103,200	103,300	103,300	103,300
<b>Total Expenditure</b>	<b>373,790</b>	<b>373,350</b>	<b>384,800</b>	<b>399,800</b>	<b>412,300</b>	<b>425,400</b>
<b>Direct Service Cost</b>	<b>373,790</b>	<b>373,350</b>	<b>384,800</b>	<b>399,800</b>	<b>412,300</b>	<b>425,400</b>
Central Support Services	(1,320)	(1,320)	(1,300)	(1,300)	(1,300)	(1,300)
Movement in Reserves	0	0	0	0	0	0
Recharge to Services	(105,490)	(105,490)	(106,000)	(106,100)	(106,500)	(106,500)
<b>Total Service Cost</b>	<b>266,980</b>	<b>266,540</b>	<b>277,500</b>	<b>292,400</b>	<b>304,500</b>	<b>317,600</b>
<b>CIL</b>						
Employees	100,680	100,680	106,300	110,800	115,600	120,600
Transport	100	0	0	0	0	0
Supplies & Services	1,551,500	2,096,500	1,511,500	1,511,500	1,511,500	1,511,500
<b>Total Expenditure</b>	<b>1,652,280</b>	<b>2,197,180</b>	<b>1,617,800</b>	<b>1,622,300</b>	<b>1,627,100</b>	<b>1,632,100</b>
<b>Direct Service Cost</b>	<b>1,652,280</b>	<b>2,197,180</b>	<b>1,617,800</b>	<b>1,622,300</b>	<b>1,627,100</b>	<b>1,632,100</b>
Customer & client receipts	(2,658,000)	(2,905,000)	(2,490,000)	(2,490,000)	(2,490,000)	(2,490,000)
<b>Total Income</b>	<b>(2,658,000)</b>	<b>(2,905,000)</b>	<b>(2,490,000)</b>	<b>(2,490,000)</b>	<b>(2,490,000)</b>	<b>(2,490,000)</b>
<b>Direct Service Cost</b>	<b>(1,005,720)</b>	<b>(707,820)</b>	<b>(872,200)</b>	<b>(867,700)</b>	<b>(862,900)</b>	<b>(857,900)</b>
Movement in Reserves	1,005,720	707,820	872,190	867,700	862,900	857,900
<b>Total Service Cost</b>	<b>0</b>	<b>0</b>	<b>(10)</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Development Control

Employees	1,805,580	1,830,410	1,867,200	1,947,400	2,031,000	2,118,400
Transport	43,620	39,960	43,700	45,000	45,000	45,000
Supplies & Services	106,980	116,050	103,000	103,000	103,000	103,000
Agency & Benefit Payments	62,410	62,410	62,410	62,400	62,400	62,400
<b>Total Expenditure</b>	<b>2,018,590</b>	<b>2,048,830</b>	<b>2,076,310</b>	<b>2,157,800</b>	<b>2,241,400</b>	<b>2,328,800</b>

Customer & client receipts	(1,310,280)	(1,520,200)	(1,562,900)	(1,613,300)	(1,658,400)	(1,707,400)
Grants & Contributions						
<b>Total Income</b>	<b>(1,310,280)</b>	<b>(1,520,200)</b>	<b>(1,562,900)</b>	<b>(1,613,300)</b>	<b>(1,658,400)</b>	<b>(1,707,400)</b>

<b>Direct Service Cost</b>	<b>708,310</b>	<b>528,630</b>	<b>513,410</b>	<b>544,500</b>	<b>583,000</b>	<b>621,400</b>
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Central Support Services	104,800	104,800	104,400	104,400	104,400	104,400
Movement in Reserves	83,920	53,390	65,650	64,800	63,000	61,000
Recharge to Services	3,240	3,240	3,200	3,300	3,300	3,300

<b>Total Service Cost</b>	<b>900,270</b>	<b>690,060</b>	<b>686,660</b>	<b>717,000</b>	<b>753,700</b>	<b>790,100</b>
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## Emergency Planning

Employees	90,860	90,860	96,900	100,900	105,200	109,700
Premises	4,840	4,840	4,800	4,800	4,800	4,800
Transport	3,500	3,500	3,400	3,400	3,400	3,400
Supplies & Services	13,970	12,120	12,700	11,900	11,900	11,900
<b>Total Expenditure</b>	<b>113,170</b>	<b>111,320</b>	<b>117,800</b>	<b>121,000</b>	<b>125,300</b>	<b>129,800</b>

<b>Direct Service Cost</b>	<b>113,170</b>	<b>111,320</b>	<b>117,800</b>	<b>121,000</b>	<b>125,300</b>	<b>129,800</b>
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Central Support Services	5,920	5,920	5,900	5,900	5,900	5,900
Recharge to Services	4,170	4,170	4,200	4,200	4,200	4,200

<b>Total Service Cost</b>	<b>123,260</b>	<b>121,410</b>	<b>127,900</b>	<b>131,100</b>	<b>135,400</b>	<b>139,900</b>
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## Flood Defence

Employees	27,970	27,970	29,700	30,900	32,200	33,600
Premises	150,000	216,200	150,000	150,000	150,000	150,000
Transport	510	510	400	400	400	400
Supplies & Services	17,000	21,500	17,000	17,000	17,000	17,000
<b>Total Expenditure</b>	<b>195,480</b>	<b>266,180</b>	<b>197,100</b>	<b>198,300</b>	<b>199,600</b>	<b>201,000</b>

Customer & client receipts	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Grants & Contributions	0	0	(6,200)	(3,200)	(6,200)	(3,200)
<b>Total Income</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>(51,200)</b>	<b>(48,200)</b>	<b>(51,200)</b>	<b>(48,200)</b>

<b>Direct Service Cost</b>	<b>150,480</b>	<b>221,180</b>	<b>145,900</b>	<b>150,100</b>	<b>148,400</b>	<b>152,800</b>
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Movement in Reserves	0	(70,700)	0	0	0	0
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<b>Total Service Cost</b>	<b>150,480</b>	<b>150,480</b>	<b>145,900</b>	<b>150,100</b>	<b>148,400</b>	<b>152,800</b>
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## Local Land Charges

Employees	86,760	86,760	91,000	94,800	98,900	103,100
Supplies & Services	850	450	0	200	200	200
Agency & Benefit Payments	82,760	82,760	82,760	82,700	82,700	82,700
<b>Total Expenditure</b>	<b>170,370</b>	<b>169,970</b>	<b>173,760</b>	<b>177,700</b>	<b>181,800</b>	<b>186,000</b>
Customer & client receipts	(250,000)	(400,000)	(416,400)	(330,500)	(340,400)	(350,600)
Grants & Contributions	(90,000)	0	0	(90,000)	0	0
<b>Total Income</b>	<b>(340,000)</b>	<b>(400,000)</b>	<b>(416,400)</b>	<b>(420,500)</b>	<b>(340,400)</b>	<b>(350,600)</b>
<b>Direct Service Cost</b>	<b>(169,630)</b>	<b>(230,030)</b>	<b>(242,640)</b>	<b>(242,800)</b>	<b>(158,600)</b>	<b>(164,600)</b>
Central Support Services	16,520	16,520	16,400	16,400	16,400	16,400
Recharge to Services	8,280	8,280	9,100	10,000	10,000	10,000
<b>Total Service Cost</b>	<b>(144,830)</b>	<b>(205,230)</b>	<b>(217,140)</b>	<b>(216,400)</b>	<b>(132,200)</b>	<b>(138,200)</b>

## Planning Policy

Employees	553,820	553,820	583,600	608,600	634,700	662,100
Premises	600	600	500	500	500	500
Transport	13,210	14,640	14,900	14,900	14,900	14,900
Supplies & Services	281,560	305,160	905,900	175,200	271,200	148,500
<b>Total Expenditure</b>	<b>849,190</b>	<b>874,220</b>	<b>1,504,900</b>	<b>799,200</b>	<b>921,300</b>	<b>826,000</b>
Customer & client receipts	(85,000)	(85,000)	(80,000)	(80,000)	(80,000)	(80,000)
Grants & Contributions	(120,000)	(144,180)	(80,000)	(60,000)	(80,000)	(60,000)
<b>Total Income</b>	<b>(205,000)</b>	<b>(229,180)</b>	<b>(160,000)</b>	<b>(140,000)</b>	<b>(160,000)</b>	<b>(140,000)</b>
<b>Direct Service Cost</b>	<b>644,190</b>	<b>645,040</b>	<b>1,344,900</b>	<b>659,200</b>	<b>761,300</b>	<b>686,000</b>
Central Support Services	29,830	29,830	29,600	29,600	29,600	29,600
Movement in Reserves	122,060	102,060	(374,590)	87,900	111,900	87,900
Recharge to Services	2,630	2,630	2,600	2,600	2,600	2,600
<b>Total Service Cost</b>	<b>798,710</b>	<b>779,560</b>	<b>1,002,510</b>	<b>779,300</b>	<b>905,400</b>	<b>806,100</b>

## Pollution Monitoring

Employees	448,160	448,160	522,900	519,700	527,200	549,800
Premises	2,810	2,810	2,800	2,900	3,000	3,000
Transport	7,250	7,020	6,400	6,700	6,700	6,700
Supplies & Services	385,900	395,900	62,300	53,000	53,000	53,000
<b>Total Expenditure</b>	<b>844,120</b>	<b>853,890</b>	<b>594,400</b>	<b>582,300</b>	<b>589,900</b>	<b>612,500</b>

Customer & client receipts	(24,200)	(24,200)	(24,200)	(24,200)	(24,200)	(24,200)
<b>Total Income</b>	<b>(24,200)</b>	<b>(24,200)</b>	<b>(24,200)</b>	<b>(24,200)</b>	<b>(24,200)</b>	<b>(24,200)</b>

<b>Direct Service Cost</b>	<b>819,920</b>	<b>829,690</b>	<b>570,200</b>	<b>558,100</b>	<b>565,700</b>	<b>588,300</b>
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Central Support Services	5,320	5,320	5,300	5,300	5,300	5,300
Movement in Reserves	(340,350)	(350,350)	(16,000)	(6,000)	(6,000)	(6,000)
Recharge to Services	10	10	0	0	0	0

<b>Total Service Cost</b>	<b>484,900</b>	<b>484,670</b>	<b>559,500</b>	<b>557,400</b>	<b>565,000</b>	<b>587,600</b>
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## Street Naming & Numbering

Employees	71,420	71,420	75,200	78,400	81,700	85,300
Premises	15,000	15,000	8,000	15,000	15,000	15,000
Transport	260	130	0	0	0	0
<b>Total Expenditure</b>	<b>86,680</b>	<b>86,550</b>	<b>83,200</b>	<b>93,400</b>	<b>96,700</b>	<b>100,300</b>

Customer & client receipts	(50,000)	(26,000)	(27,100)	(27,900)	(28,800)	(29,600)
Grants & Contributions	(4,700)	(4,700)	(4,700)	(4,700)	(4,700)	(4,700)
<b>Total Income</b>	<b>(54,700)</b>	<b>(30,700)</b>	<b>(31,800)</b>	<b>(32,600)</b>	<b>(33,500)</b>	<b>(34,300)</b>

<b>Direct Service Cost</b>	<b>31,980</b>	<b>55,850</b>	<b>51,400</b>	<b>60,800</b>	<b>63,200</b>	<b>66,000</b>
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Central Support Services	6,890	6,890	6,800	6,800	6,800	6,800
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<b>Total Service Cost</b>	<b>38,870</b>	<b>62,740</b>	<b>58,200</b>	<b>67,600</b>	<b>70,000</b>	<b>72,800</b>
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<b>Environment &amp; Planning Total</b>	<b>2,618,640</b>	<b>2,350,230</b>	<b>2,641,020</b>	<b>2,478,500</b>	<b>2,750,200</b>	<b>2,728,700</b>
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## Health, Wellbeing and Public Protection

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Care & Repair	(1,806,750)	(1,806,750)	(1,737,620)	(1,705,100)	(1,671,800)	(1,637,600)
Careline	(57,530)	(57,530)	(134,480)	(158,900)	(147,900)	(152,700)
Comm Safety & Nuisance	904,490	904,490	1,007,180	1,025,500	1,061,500	1,098,500
Community Transport	115,180	115,180	115,100	115,100	115,100	115,100
Corporate Health & Safety	4,620	7,320	4,200	4,200	4,100	4,100
Food Hygiene	726,340	738,430	729,000	758,200	788,400	820,000
Housing Standards	603,050	603,050	573,100	597,100	622,300	648,600
<b>Total for Service</b>	<b>489,400</b>	<b>504,190</b>	<b>556,480</b>	<b>636,100</b>	<b>771,700</b>	<b>896,000</b>

## Health, Wellbeing and Public Protection

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Care &amp; Repair</b>						
Employees	745,930	745,930	841,000	877,000	914,800	954,100
Transport	20,370	20,370	19,100	19,100	19,100	19,100
Supplies & Services	387,870	387,870	379,000	379,800	380,100	380,100
<b>Total Expenditure</b>	<b>1,154,170</b>	<b>1,154,170</b>	<b>1,239,100</b>	<b>1,275,900</b>	<b>1,314,000</b>	<b>1,353,300</b>
Customer & client receipts	(65,000)	(65,000)	(25,000)	(25,000)	(25,000)	(25,000)
Grants & Contributions	(2,266,680)	(2,266,680)	(2,322,920)	(2,327,500)	(2,332,300)	(2,337,400)
<b>Total Income</b>	<b>(2,331,680)</b>	<b>(2,331,680)</b>	<b>(2,347,920)</b>	<b>(2,352,500)</b>	<b>(2,357,300)</b>	<b>(2,362,400)</b>
<b>Direct Service Cost</b>	<b>(1,177,510)</b>	<b>(1,177,510)</b>	<b>(1,108,820)</b>	<b>(1,076,600)</b>	<b>(1,043,300)</b>	<b>(1,009,100)</b>
Central Support Services	240	240	200	200	200	200
Recharge to Services	(629,480)	(629,480)	(629,000)	(628,700)	(628,700)	(628,700)
<b>Total Service Cost</b>	<b>(1,806,750)</b>	<b>(1,806,750)</b>	<b>(1,737,620)</b>	<b>(1,705,100)</b>	<b>(1,671,800)</b>	<b>(1,637,600)</b>
<b>Careline</b>						
Employees	503,190	505,340	474,200	493,500	513,800	535,800
Transport	12,980	15,840	15,400	13,700	12,500	12,500
Supplies & Services	224,940	311,360	335,700	295,900	265,000	265,000
Financing Costs	128,760	128,760	141,760	132,300	96,300	96,300
<b>Total Expenditure</b>	<b>869,870</b>	<b>961,300</b>	<b>967,060</b>	<b>935,400</b>	<b>887,600</b>	<b>909,600</b>
Customer & client receipts	(768,260)	(808,260)	(841,400)	(869,100)	(895,200)	(922,000)
Grants & Contributions	(71,310)	(221,310)	(299,320)	(152,400)	(80,700)	(80,700)
<b>Total Income</b>	<b>(839,570)</b>	<b>(1,029,570)</b>	<b>(1,140,720)</b>	<b>(1,021,500)</b>	<b>(975,900)</b>	<b>(1,002,700)</b>
<b>Direct Service Cost</b>	<b>30,300</b>	<b>(68,270)</b>	<b>(173,660)</b>	<b>(86,100)</b>	<b>(88,300)</b>	<b>(93,100)</b>
Movement in Reserves	(69,410)	29,160	57,380	(54,500)	(41,300)	(41,300)
Recharge to Services	(18,420)	(18,420)	(18,200)	(18,300)	(18,300)	(18,300)
<b>Total Service Cost</b>	<b>(57,530)</b>	<b>(57,530)</b>	<b>(134,480)</b>	<b>(158,900)</b>	<b>(147,900)</b>	<b>(152,700)</b>

## Comm Safety & Nuisance

Employees	756,640	756,640	855,200	889,200	925,200	962,600
Transport	22,400	22,400	22,300	22,300	22,300	22,300
Supplies & Services	49,870	49,870	50,100	50,200	50,200	49,800
<b>Total Expenditure</b>	<b>828,910</b>	<b>828,910</b>	<b>927,600</b>	<b>961,700</b>	<b>997,700</b>	<b>1,034,700</b>
Customer & client receipts	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)	(3,000)
Grants & Contributions	(42,880)	(42,880)	(44,720)	(66,600)	(66,600)	(66,600)
<b>Total Income</b>	<b>(45,880)</b>	<b>(45,880)</b>	<b>(47,720)</b>	<b>(69,600)</b>	<b>(69,600)</b>	<b>(69,600)</b>
<b>Direct Service Cost</b>	<b>783,030</b>	<b>783,030</b>	<b>879,880</b>	<b>892,100</b>	<b>928,100</b>	<b>965,100</b>
Central Support Services	20,490	20,490	20,400	20,400	20,400	20,400
Movement in Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Recharge to Services	90,970	90,970	96,900	103,000	103,000	103,000
<b>Total Service Cost</b>	<b>904,490</b>	<b>904,490</b>	<b>1,007,180</b>	<b>1,025,500</b>	<b>1,061,500</b>	<b>1,098,500</b>

## Community Transport

Supplies & Services	115,180	115,180	115,100	115,100	115,100	115,100
<b>Total Expenditure</b>	<b>115,180</b>	<b>115,180</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>
<b>Direct Service Cost</b>	<b>115,180</b>	<b>115,180</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>
<b>Total Service Cost</b>	<b>115,180</b>	<b>115,180</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>	<b>115,100</b>

## Corporate Health & Safety

Supplies & Services	8,320	8,320	8,000	8,000	8,000	8,000
<b>Total Expenditure</b>	<b>8,320</b>	<b>8,320</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Direct Service Cost</b>	<b>8,320</b>	<b>8,320</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
Recharge to Services	(3,700)	(1,000)	(3,800)	(3,800)	(3,900)	(3,900)
<b>Total Service Cost</b>	<b>4,620</b>	<b>7,320</b>	<b>4,200</b>	<b>4,200</b>	<b>4,100</b>	<b>4,100</b>

## Food Hygiene

Employees	683,200	683,200	686,900	716,400	747,200	779,400
Transport	19,830	19,830	20,900	20,900	20,900	20,900
Supplies & Services	37,330	54,420	48,900	49,700	50,500	51,300
<b>Total Expenditure</b>	<b>740,360</b>	<b>757,450</b>	<b>756,700</b>	<b>787,000</b>	<b>818,600</b>	<b>851,600</b>
Customer & client receipts	(32,350)	(37,350)	(46,000)	(47,200)	(48,600)	(50,000)
<b>Total Income</b>	<b>(32,350)</b>	<b>(37,350)</b>	<b>(46,000)</b>	<b>(47,200)</b>	<b>(48,600)</b>	<b>(50,000)</b>
<b>Direct Service Cost</b>	<b>708,010</b>	<b>720,100</b>	<b>710,700</b>	<b>739,800</b>	<b>770,000</b>	<b>801,600</b>
Central Support Services	14,070	14,070	14,000	14,000	14,000	14,000
Recharge to Services	4,260	4,260	4,300	4,400	4,400	4,400
<b>Total Service Cost</b>	<b>726,340</b>	<b>738,430</b>	<b>729,000</b>	<b>758,200</b>	<b>788,400</b>	<b>820,000</b>

## Housing Standards

Employees	590,470	590,470	561,800	585,900	611,100	637,400
Transport	14,250	14,250	12,900	12,900	12,900	12,900
Supplies & Services	9,050	9,050	9,000	9,000	9,000	9,000
<b>Total Expenditure</b>	<b>613,770</b>	<b>613,770</b>	<b>583,700</b>	<b>607,800</b>	<b>633,000</b>	<b>659,300</b>
Customer & client receipts	(20,440)	(20,440)	(20,400)	(20,400)	(20,400)	(20,400)
<b>Total Income</b>	<b>(20,440)</b>	<b>(20,440)</b>	<b>(20,400)</b>	<b>(20,400)</b>	<b>(20,400)</b>	<b>(20,400)</b>
<b>Direct Service Cost</b>	<b>593,330</b>	<b>593,330</b>	<b>563,300</b>	<b>587,400</b>	<b>612,600</b>	<b>638,900</b>
Central Support Services	13,200	13,200	13,200	13,200	13,200	13,200
Recharge to Services	(3,480)	(3,480)	(3,400)	(3,500)	(3,500)	(3,500)
<b>Total Service Cost</b>	<b>603,050</b>	<b>603,050</b>	<b>573,100</b>	<b>597,100</b>	<b>622,300</b>	<b>648,600</b>
<b>Health, Wellbeing and Public Protection Total</b>	<b>489,400</b>	<b>504,190</b>	<b>556,480</b>	<b>636,100</b>	<b>771,700</b>	<b>896,000</b>

## Legal, Governance and Licensing

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Corporate Policy	370,200	398,780	288,000	299,300	311,500	318,800
Democratic Process & Events	447,230	447,230	452,600	469,400	487,200	505,900
Elections	455,490	455,490	501,400	510,900	521,100	531,800
Legal Services	932,810	932,810	1,154,600	1,058,800	1,098,000	1,138,600
Licenses	81,260	81,260	144,100	144,100	131,100	145,600
<b>Total for Service</b>	<b>2,286,990</b>	<b>2,315,570</b>	<b>2,540,700</b>	<b>2,482,500</b>	<b>2,548,900</b>	<b>2,640,700</b>

## Legal, Governance and Licensing

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Corporate Policy</b>						
Employees	354,510	383,090	272,900	284,300	296,500	303,800
Transport	1,000	1,000	900	900	900	900
Supplies & Services	85,370	85,370	4,900	4,900	4,900	4,900
<b>Total Expenditure</b>	<b>440,880</b>	<b>469,460</b>	<b>278,700</b>	<b>290,100</b>	<b>302,300</b>	<b>309,600</b>
<b>Direct Service Cost</b>	<b>440,880</b>	<b>469,460</b>	<b>278,700</b>	<b>290,100</b>	<b>302,300</b>	<b>309,600</b>
Central Support Services	9,170	9,170	9,100	9,100	9,100	9,100
Movement in Reserves	(80,000)	(80,000)	0	0	0	0
Recharge to Services	150	150	200	100	100	100
<b>Total Service Cost</b>	<b>370,200</b>	<b>398,780</b>	<b>288,000</b>	<b>299,300</b>	<b>311,500</b>	<b>318,800</b>
<b>Democratic Process &amp; Events</b>						
Employees	390,230	390,230	399,300	416,300	434,100	452,800
Premises	640	640	600	600	600	600
Transport	860	860	0	0	0	0
Supplies & Services	27,480	27,480	24,700	19,700	19,700	19,700
<b>Total Expenditure</b>	<b>419,210</b>	<b>419,210</b>	<b>424,600</b>	<b>436,600</b>	<b>454,400</b>	<b>473,100</b>
<b>Direct Service Cost</b>	<b>419,210</b>	<b>419,210</b>	<b>424,600</b>	<b>436,600</b>	<b>454,400</b>	<b>473,100</b>
Central Support Services	29,390	29,390	29,300	29,300	29,300	29,300
Movement in Reserves	(5,000)	(5,000)	(5,000)	0	0	0
Recharge to Services	3,630	3,630	3,700	3,500	3,500	3,500
<b>Total Service Cost</b>	<b>447,230</b>	<b>447,230</b>	<b>452,600</b>	<b>469,400</b>	<b>487,200</b>	<b>505,900</b>
<b>Elections</b>						
Employees	197,130	197,130	232,000	241,200	251,100	261,500
Premises	41,900	41,900	53,800	54,200	54,600	55,000
Transport	1,640	1,640	1,300	1,300	1,300	1,300
Supplies & Services	120,160	120,160	119,800	119,800	119,800	119,800
<b>Total Expenditure</b>	<b>360,830</b>	<b>360,830</b>	<b>406,900</b>	<b>416,500</b>	<b>426,800</b>	<b>437,600</b>
Customer & client receipts	(15,850)	(15,850)	(16,000)	(15,900)	(16,000)	(16,100)
Grants & Contributions	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)
<b>Total Income</b>	<b>(21,850)</b>	<b>(21,850)</b>	<b>(22,000)</b>	<b>(21,900)</b>	<b>(22,000)</b>	<b>(22,100)</b>
<b>Direct Service Cost</b>	<b>338,980</b>	<b>338,980</b>	<b>384,900</b>	<b>394,600</b>	<b>404,800</b>	<b>415,500</b>
Central Support Services	10,600	10,600	10,600	10,600	10,600	10,600
Movement in Reserves	70,000	70,000	70,000	70,000	70,000	70,000
Recharge to Services	35,910	35,910	35,900	35,700	35,700	35,700
<b>Total Service Cost</b>	<b>455,490</b>	<b>455,490</b>	<b>501,400</b>	<b>510,900</b>	<b>521,100</b>	<b>531,800</b>
<b>Legal Services</b>						

Employees	776,540	776,540	1,004,100	908,700	947,900	988,500
Premises	0	0	0	0	0	0
Transport	50	50	0	0	0	0
Supplies & Services	130,780	130,780	125,100	124,700	124,700	124,700
Agency & Benefit Payments	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>907,370</b>	<b>907,370</b>	<b>1,129,200</b>	<b>1,033,400</b>	<b>1,072,600</b>	<b>1,113,200</b>
Customer & client receipts	(13,140)	(13,140)	(13,100)	(13,100)	(13,100)	(13,100)
<b>Total Income</b>	<b>(13,140)</b>	<b>(13,140)</b>	<b>(13,100)</b>	<b>(13,100)</b>	<b>(13,100)</b>	<b>(13,100)</b>
<b>Direct Service Cost</b>	<b>894,230</b>	<b>894,230</b>	<b>1,116,100</b>	<b>1,020,300</b>	<b>1,059,500</b>	<b>1,100,100</b>
Central Support Services	36,780	36,780	36,700	36,700	36,700	36,700
Movement in Reserves	0	0	0	0	0	0
Recharge to Services	1,800	1,800	1,800	1,800	1,800	1,800
<b>Total Service Cost</b>	<b>932,810</b>	<b>932,810</b>	<b>1,154,600</b>	<b>1,058,800</b>	<b>1,098,000</b>	<b>1,138,600</b>
<b>Licenses</b>						
Employees	288,630	288,630	311,400	324,700	338,700	353,200
Transport	8,700	8,700	7,700	7,700	7,700	7,700
Supplies & Services	11,980	11,980	11,900	11,900	11,900	11,900
<b>Total Expenditure</b>	<b>309,310</b>	<b>309,310</b>	<b>331,000</b>	<b>344,300</b>	<b>358,300</b>	<b>372,800</b>
Customer & client receipts	(309,750)	(309,750)	(268,600)	(281,800)	(308,800)	(308,800)
<b>Total Income</b>	<b>(309,750)</b>	<b>(309,750)</b>	<b>(268,600)</b>	<b>(281,800)</b>	<b>(308,800)</b>	<b>(308,800)</b>
<b>Direct Service Cost</b>	<b>(440)</b>	<b>(440)</b>	<b>62,400</b>	<b>62,500</b>	<b>49,500</b>	<b>64,000</b>
Central Support Services	71,150	71,150	71,100	71,100	71,100	71,100
Recharge to Services	10,550	10,550	10,600	10,500	10,500	10,500
<b>Total Service Cost</b>	<b>81,260</b>	<b>81,260</b>	<b>144,100</b>	<b>144,100</b>	<b>131,100</b>	<b>145,600</b>
<b>Legal, Governance and Licensing Total</b>	<b>2,286,990</b>	<b>2,315,570</b>	<b>2,540,700</b>	<b>2,482,500</b>	<b>2,548,900</b>	<b>2,640,700</b>

## Leisure &amp; Community Facilities

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Community and Sports Development	0	(142,920)	(139,200)	(139,600)	(139,000)	(139,500)
Community Centres	(18,770)	(19,190)	(1,000)	(2,200)	(4,400)	(6,500)
KLAC	72,110	96,020	101,400	103,800	106,100	108,400
Leisure	1,567,910	441,915	742,370	897,700	907,500	916,200
Leisure and culture management	(241,410)	1,022,680	1,387,700	1,418,900	1,452,400	1,473,000
Pavillions & Grounds	820	820	300	(1,000)	(2,400)	(4,200)
Town Hall, Stories of Lynn and Custom House	424,760	407,050	448,400	461,500	470,700	480,400
<b>Total for Service</b>	<b>1,805,420</b>	<b>1,806,375</b>	<b>2,539,970</b>	<b>2,739,100</b>	<b>2,790,900</b>	<b>2,827,800</b>

## Leisure &amp; Community Facilities

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Community and Sports Development</b>						
Employees	0	264,860	275,700	286,800	298,500	310,400
Premises	0	52,000	52,000	52,000	52,000	52,000
Transport	0	6,040	6,000	6,000	6,000	6,000
Supplies & Services	0	67,930	68,300	69,300	70,300	70,300
<b>Total Expenditure</b>	<b>0</b>	<b>390,830</b>	<b>402,000</b>	<b>414,100</b>	<b>426,800</b>	<b>438,700</b>
Customer & client receipts	0	(383,750)	(391,200)	(403,700)	(415,800)	(428,200)
Grants & Contributions	0	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
<b>Total Income</b>	<b>0</b>	<b>(533,750)</b>	<b>(541,200)</b>	<b>(553,700)</b>	<b>(565,800)</b>	<b>(578,200)</b>
<b>Total Service Cost</b>	<b>0</b>	<b>(142,920)</b>	<b>(139,200)</b>	<b>(139,600)</b>	<b>(139,000)</b>	<b>(139,500)</b>
<b>Community Centres</b>						
Employees	0	29,990	17,800	18,500	19,300	20,100
Premises	53,870	53,870	55,500	56,200	56,800	57,600
Supplies & Services	2,420	2,420	2,100	2,100	2,100	2,100
<b>Total Expenditure</b>	<b>56,290</b>	<b>86,280</b>	<b>75,400</b>	<b>76,800</b>	<b>78,200</b>	<b>79,800</b>
Customer & client receipts	(124,650)	(124,650)	(96,100)	(99,100)	(102,700)	(106,400)
<b>Total Income</b>	<b>(124,650)</b>	<b>(124,650)</b>	<b>(96,100)</b>	<b>(99,100)</b>	<b>(102,700)</b>	<b>(106,400)</b>
<b>Direct Service Cost</b>	<b>(68,360)</b>	<b>(38,370)</b>	<b>(20,700)</b>	<b>(22,300)</b>	<b>(24,500)</b>	<b>(26,600)</b>
Central Support Services	9,560	9,560	9,500	9,500	9,500	9,500
Recharge to Services	40,030	9,620	10,200	10,600	10,600	10,600
<b>Total Service Cost</b>	<b>(18,770)</b>	<b>(19,190)</b>	<b>(1,000)</b>	<b>(2,200)</b>	<b>(4,400)</b>	<b>(6,500)</b>
<b>KLAC</b>						
Employees	0	23,910	27,300	28,300	29,500	30,700
Premises	50,840	50,840	52,300	53,400	54,500	55,600
Supplies & Services	15,000	15,000	15,000	15,000	15,000	15,000
<b>Total Expenditure</b>	<b>65,840</b>	<b>89,750</b>	<b>94,600</b>	<b>96,700</b>	<b>99,000</b>	<b>101,300</b>
<b>Direct Service Cost</b>	<b>65,840</b>	<b>89,750</b>	<b>94,600</b>	<b>96,700</b>	<b>99,000</b>	<b>101,300</b>
Recharge to Services	6,270	6,270	6,800	7,100	7,100	7,100
<b>Total Service Cost</b>	<b>72,110</b>	<b>96,020</b>	<b>101,400</b>	<b>103,800</b>	<b>106,100</b>	<b>108,400</b>
<b>Leisure</b>						
Employees	0	4,590,120	4,841,900	5,021,400	5,211,700	5,375,000
Premises	704,860	1,903,135	1,934,200	1,986,900	2,019,900	2,049,400
Transport	0	2,720	2,300	2,300	2,300	2,300
Supplies & Services	595,380	1,767,460	1,738,000	1,883,500	1,916,200	1,916,200
Financing Costs	119,580	119,580	545,480	607,700	631,100	674,900
<b>Total Expenditure</b>	<b>1,419,820</b>	<b>8,383,015</b>	<b>9,061,880</b>	<b>9,501,800</b>	<b>9,781,200</b>	<b>10,017,800</b>

Customer & client receipts	(69,480)	(8,208,920)	(8,599,500)	(8,893,000)	(9,163,400)	(9,391,300)
<b>Total Income</b>	<b>(69,480)</b>	<b>(8,208,920)</b>	<b>(8,599,500)</b>	<b>(8,893,000)</b>	<b>(9,163,400)</b>	<b>(9,391,300)</b>
<b>Direct Service Cost</b>	<b>1,350,340</b>	<b>174,095</b>	<b>462,380</b>	<b>608,800</b>	<b>617,800</b>	<b>626,500</b>
Movement in Reserves	68,390	68,390	68,390	68,200	68,200	68,200
Recharge to Services	149,180	199,430	211,600	220,700	221,500	221,500
<b>Total Service Cost</b>	<b>1,567,910</b>	<b>441,915</b>	<b>742,370</b>	<b>897,700</b>	<b>907,500</b>	<b>916,200</b>

### Leisure and culture management

Employees	0	611,840	582,200	607,200	633,300	655,100
Transport	0	5,890	4,900	4,900	4,900	4,900
Supplies & Services	(262,000)	(30,360)	357,300	357,400	357,500	357,500
<b>Total Expenditure</b>	<b>(262,000)</b>	<b>587,370</b>	<b>944,400</b>	<b>969,500</b>	<b>995,700</b>	<b>1,017,500</b>
Customer & client receipts	0	(35,900)	(37,400)	(38,600)	(39,700)	(40,900)
<b>Total Income</b>	<b>0</b>	<b>(35,900)</b>	<b>(37,400)</b>	<b>(38,600)</b>	<b>(39,700)</b>	<b>(40,900)</b>
<b>Direct Service Cost</b>	<b>(262,000)</b>	<b>551,470</b>	<b>907,000</b>	<b>930,900</b>	<b>956,000</b>	<b>976,600</b>
Central Support Services	590	590	400	400	400	400
Movement in Reserves	0	0	0	0	0	0
Recharge to Services	20,000	470,620	480,300	487,600	496,000	496,000
<b>Total Service Cost</b>	<b>(241,410)</b>	<b>1,022,680</b>	<b>1,387,700</b>	<b>1,418,900</b>	<b>1,452,400</b>	<b>1,473,000</b>

### Pavillions & Grounds

Employees	0	6,440	6,800	7,000	7,400	7,600
Premises	40,270	40,270	39,800	40,300	40,900	41,700
Supplies & Services	13,670	0	0	0	0	0
<b>Total Expenditure</b>	<b>53,940</b>	<b>46,710</b>	<b>46,600</b>	<b>47,300</b>	<b>48,300</b>	<b>49,300</b>
Customer & client receipts	(53,960)	(46,730)	(47,200)	(49,200)	(51,600)	(54,400)
<b>Total Income</b>	<b>(53,960)</b>	<b>(46,730)</b>	<b>(47,200)</b>	<b>(49,200)</b>	<b>(51,600)</b>	<b>(54,400)</b>
<b>Direct Service Cost</b>	<b>(20)</b>	<b>(20)</b>	<b>(600)</b>	<b>(1,900)</b>	<b>(3,300)</b>	<b>(5,100)</b>
Recharge to Services	840	840	900	900	900	900
<b>Total Service Cost</b>	<b>820</b>	<b>820</b>	<b>300</b>	<b>(1,000)</b>	<b>(2,400)</b>	<b>(4,200)</b>

### Town Hall, Stories of Lynn and Custom House

Employees	0	245,360	270,900	281,700	293,200	304,600
Premises	146,720	146,720	149,100	151,600	153,800	156,500
Transport	0	1,240	800	800	800	800
Supplies & Services	346,900	99,390	98,200	98,200	98,200	98,200
<b>Total Expenditure</b>	<b>493,620</b>	<b>492,710</b>	<b>519,000</b>	<b>532,300</b>	<b>546,000</b>	<b>560,100</b>
Customer & client receipts	(133,640)	(150,440)	(139,300)	(143,200)	(147,700)	(152,100)
<b>Total Income</b>	<b>(133,640)</b>	<b>(150,440)</b>	<b>(139,300)</b>	<b>(143,200)</b>	<b>(147,700)</b>	<b>(152,100)</b>
<b>Direct Service Cost</b>	<b>359,980</b>	<b>342,270</b>	<b>379,700</b>	<b>389,100</b>	<b>398,300</b>	<b>408,000</b>
Movement in Reserves	5,000	5,000	5,000	5,000	5,000	5,000
Recharge to Services	59,780	59,780	63,700	67,400	67,400	67,400
<b>Total Service Cost</b>	<b>424,760</b>	<b>407,050</b>	<b>448,400</b>	<b>461,500</b>	<b>470,700</b>	<b>480,400</b>

### Leisure & Community Facilities Total

<b>1,805,420</b>	<b>1,806,375</b>	<b>2,539,970</b>	<b>2,739,100</b>	<b>2,790,900</b>	<b>2,827,800</b>
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## Operations &amp; Commercial

	Original Budget 2025-26	Forecast Budget 2025-26	Projection 2026-27	Projection 2027-28	Projection 2028-29	Projection 2029-30
	£	£	£	£	£	£
Allotments	(9,070)	(9,070)	(7,800)	(8,200)	(8,600)	(9,100)
Carparking King's Lynn & West Norfolk	(2,699,630)	(2,724,050)	(2,697,200)	(2,800,100)	(2,915,400)	(3,036,100)
Carparking Shared Services	(407,150)	(407,150)	(473,100)	(459,800)	(440,500)	(421,300)
CCTV	(236,650)	(236,650)	(171,710)	(196,200)	(165,900)	(141,400)
Cleansing & Street Sweeping	2,269,440	2,269,440	2,201,460	2,287,700	2,380,900	2,468,100
Crem & Cemeteries	(1,323,660)	(1,051,180)	(1,132,600)	(1,171,200)	(1,218,300)	(1,266,400)
Depots	117,660	117,660	119,600	123,700	125,900	128,300
Events	8,390	8,390	8,300	8,300	8,300	8,300
General Markets	(6,560)	(6,560)	(7,300)	(7,600)	(8,000)	(8,200)
Parks, Sport Grounds & Open Spaces	1,161,120	1,161,120	1,232,080	1,258,500	1,269,200	1,291,900
Play Areas	4,290	4,290	100	(1,500)	(4,400)	(7,500)
Pontoons	26,340	26,340	26,700	27,200	27,400	27,700
Public Conveniences	380,230	380,230	353,700	354,300	354,500	354,800
Refuse & Recycling	987,500	1,000,530	275,230	375,800	251,600	1,325,100
Resort	90,260	90,260	16,900	11,100	4,900	(2,600)
Section 106	0	0	(400)	0	0	0
Town Centre Operations	92,370	92,370	102,900	106,000	109,400	113,000
<b>Total for Service</b>	<b>454,880</b>	<b>715,970</b>	<b>(153,140)</b>	<b>(92,000)</b>	<b>(229,000)</b>	<b>824,600</b>

## Operations &amp; Commercial

	Original Budget 2025-26 £	Revised Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Allotments</b>						
Premises	6,550	6,550	6,000	6,000	6,000	6,000
Supplies & Services	1,400	1,400	1,000	1,000	1,000	1,000
<b>Total Expenditure</b>	<b>7,950</b>	<b>7,950</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>	<b>7,000</b>
Customer & client receipts	(30,820)	(30,820)	(28,600)	(28,900)	(29,300)	(29,800)
<b>Total Income</b>	<b>(30,820)</b>	<b>(30,820)</b>	<b>(28,600)</b>	<b>(28,900)</b>	<b>(29,300)</b>	<b>(29,800)</b>
<b>Direct Service Cost</b>	<b>(22,870)</b>	<b>(22,870)</b>	<b>(21,600)</b>	<b>(21,900)</b>	<b>(22,300)</b>	<b>(22,800)</b>
Central Support Services	230	230	200	200	200	200
Recharge to Services	13,570	13,570	13,600	13,500	13,500	13,500
<b>Total Service Cost</b>	<b>(9,070)</b>	<b>(9,070)</b>	<b>(7,800)</b>	<b>(8,200)</b>	<b>(8,600)</b>	<b>(9,100)</b>
<b>Carparking King's Lynn &amp; West Norfolk</b>						
Employees	800,300	800,300	966,900	1,006,600	1,048,300	1,090,500
Premises	1,099,110	1,099,110	1,136,800	1,156,700	1,173,500	1,190,700
Transport	2,730	2,730	2,100	2,100	2,100	2,100
Supplies & Services	487,010	487,010	455,800	455,800	455,800	455,800
Financing Costs	12,020	12,020	12,020	12,000	13,400	13,400
<b>Total Expenditure</b>	<b>2,401,170</b>	<b>2,401,170</b>	<b>2,573,620</b>	<b>2,633,200</b>	<b>2,693,100</b>	<b>2,752,500</b>
Customer & client receipts	(5,634,710)	(5,659,130)	(5,856,300)	(6,041,400)	(6,216,600)	(6,396,700)
<b>Total Income</b>	<b>(5,634,710)</b>	<b>(5,659,130)</b>	<b>(5,856,300)</b>	<b>(6,041,400)</b>	<b>(6,216,600)</b>	<b>(6,396,700)</b>
<b>Direct Service Cost</b>	<b>(3,233,540)</b>	<b>(3,257,960)</b>	<b>(3,282,680)</b>	<b>(3,408,200)</b>	<b>(3,523,500)</b>	<b>(3,644,200)</b>
Central Support Services	9,410	9,410	9,400	9,400	9,400	9,400
Movement in Reserves	90,280	90,280	120,280	120,200	120,200	120,200
Recharge to Services	434,220	434,220	455,800	478,500	478,500	478,500
<b>Total Service Cost</b>	<b>(2,699,630)</b>	<b>(2,724,050)</b>	<b>(2,697,200)</b>	<b>(2,800,100)</b>	<b>(2,915,400)</b>	<b>(3,036,100)</b>

## Carparking Shared Services

Employees	510,690	510,690	450,000	468,500	487,800	507,000
Premises	3,000	3,000	3,000	3,000	3,000	3,000
Transport	53,350	53,350	53,900	54,600	54,600	54,600
Supplies & Services	52,090	52,090	52,000	52,000	52,000	52,000
Agency & Benefit Payments	2,244,000	2,244,000	2,244,000	2,244,000	2,244,000	2,244,000
<b>Total Expenditure</b>	<b>2,863,130</b>	<b>2,863,130</b>	<b>2,802,900</b>	<b>2,822,100</b>	<b>2,841,400</b>	<b>2,860,600</b>
Customer & client receipts	(3,278,800)	(3,278,800)	(3,285,400)	(3,292,100)	(3,292,100)	(3,292,100)
<b>Total Income</b>	<b>(3,278,800)</b>	<b>(3,278,800)</b>	<b>(3,285,400)</b>	<b>(3,292,100)</b>	<b>(3,292,100)</b>	<b>(3,292,100)</b>
<b>Direct Service Cost</b>	<b>(415,670)</b>	<b>(415,670)</b>	<b>(482,500)</b>	<b>(470,000)</b>	<b>(450,700)</b>	<b>(431,500)</b>
Recharge to Services	8,520	8,520	9,400	10,200	10,200	10,200
<b>Total Service Cost</b>	<b>(407,150)</b>	<b>(407,150)</b>	<b>(473,100)</b>	<b>(459,800)</b>	<b>(440,500)</b>	<b>(421,300)</b>

## CCTV

Employees	526,700	522,260	567,400	589,500	612,900	637,300
Premises	121,150	99,150	99,100	99,200	99,300	99,400
Transport	5,870	5,870	5,600	5,600	5,600	5,600
Supplies & Services	128,130	169,450	135,100	135,100	135,100	135,100
Financing Costs	31,140	31,140	38,390	45,600	45,900	45,900
<b>Total Expenditure</b>	<b>812,990</b>	<b>827,870</b>	<b>845,590</b>	<b>875,000</b>	<b>898,800</b>	<b>923,300</b>
Customer & client receipts	(336,210)	(318,110)	(254,400)	(255,600)	(249,100)	(249,100)
<b>Total Income</b>	<b>(336,210)</b>	<b>(318,110)</b>	<b>(254,400)</b>	<b>(255,600)</b>	<b>(249,100)</b>	<b>(249,100)</b>
<b>Direct Service Cost</b>	<b>476,780</b>	<b>509,760</b>	<b>591,190</b>	<b>619,400</b>	<b>649,700</b>	<b>674,200</b>
Central Support Services	15,830	15,830	15,800	15,800	15,800	15,800
Movement in Reserves	35,520	2,540	35,500	35,500	35,500	35,500
Recharge to Services	(764,780)	(764,780)	(814,200)	(866,900)	(866,900)	(866,900)
<b>Total Service Cost</b>	<b>(236,650)</b>	<b>(236,650)</b>	<b>(171,710)</b>	<b>(196,200)</b>	<b>(165,900)</b>	<b>(141,400)</b>

## Cleansing & Street Sweeping

Employees	2,176,820	2,176,820	2,150,100	2,236,100	2,325,900	2,416,700
Premises	33,460	33,460	33,100	33,100	33,100	33,100
Transport	202,280	202,280	203,200	205,100	205,100	205,100
Supplies & Services	90,020	90,020	89,400	89,400	89,400	89,400
Agency & Benefit Payments	58,340	58,340	58,340	58,200	58,200	58,200
Financing Costs	228,460	228,460	231,220	231,100	240,400	240,400
<b>Total Expenditure</b>	<b>2,789,380</b>	<b>2,789,380</b>	<b>2,765,360</b>	<b>2,853,000</b>	<b>2,952,100</b>	<b>3,042,900</b>
Customer & client receipts	(146,070)	(146,070)	(193,500)	(198,900)	(204,800)	(208,400)
<b>Total Income</b>	<b>(146,070)</b>	<b>(146,070)</b>	<b>(193,500)</b>	<b>(198,900)</b>	<b>(204,800)</b>	<b>(208,400)</b>
<b>Direct Service Cost</b>	<b>2,643,310</b>	<b>2,643,310</b>	<b>2,571,860</b>	<b>2,654,100</b>	<b>2,747,300</b>	<b>2,834,500</b>
Central Support Services	32,700	32,700	32,400	32,400	32,400	32,400
Movement in Reserves	5,000	5,000	5,000	5,000	5,000	5,000
Recharge to Services	(411,570)	(411,570)	(407,800)	(403,800)	(403,800)	(403,800)
<b>Total Service Cost</b>	<b>2,269,440</b>	<b>2,269,440</b>	<b>2,201,460</b>	<b>2,287,700</b>	<b>2,380,900</b>	<b>2,468,100</b>

## Crem & Cemeteries

Employees	412,160	412,160	414,200	431,200	449,100	467,800
Premises	364,700	364,700	369,100	384,400	389,900	395,200
Transport	4,300	4,300	3,000	2,800	2,800	2,800
Supplies & Services	108,550	108,550	108,000	108,000	108,000	108,000
Financing Costs	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>889,710</b>	<b>889,710</b>	<b>894,300</b>	<b>926,400</b>	<b>949,800</b>	<b>973,800</b>
Customer & client receipts	(2,554,690)	(2,282,210)	(2,371,000)	(2,444,200)	(2,514,700)	(2,586,800)
<b>Total Income</b>	<b>(2,554,690)</b>	<b>(2,282,210)</b>	<b>(2,371,000)</b>	<b>(2,444,200)</b>	<b>(2,514,700)</b>	<b>(2,586,800)</b>
<b>Direct Service Cost</b>	<b>(1,664,980)</b>	<b>(1,392,500)</b>	<b>(1,476,700)</b>	<b>(1,517,800)</b>	<b>(1,564,900)</b>	<b>(1,613,000)</b>
Central Support Services	19,280	19,280	19,100	19,100	19,100	19,100
Movement in Reserves	4,000	4,000	4,000	4,000	4,000	4,000
Recharge to Services	318,040	318,040	321,000	323,500	323,500	323,500
<b>Total Service Cost</b>	<b>(1,323,660)</b>	<b>(1,051,180)</b>	<b>(1,132,600)</b>	<b>(1,171,200)</b>	<b>(1,218,300)</b>	<b>(1,266,400)</b>

## Depots

Premises	143,170	143,170	143,400	145,800	148,000	150,400
Transport	4,500	4,500	4,500	4,500	4,500	4,500
Supplies & Services	980	980	1,000	1,000	1,000	1,000
<b>Total Expenditure</b>	<b>148,650</b>	<b>148,650</b>	<b>148,900</b>	<b>151,300</b>	<b>153,500</b>	<b>155,900</b>
Customer & client receipts	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)
<b>Total Income</b>	<b>(19,000)</b>	<b>(19,000)</b>	<b>(19,000)</b>	<b>(19,000)</b>	<b>(19,000)</b>	<b>(19,000)</b>
<b>Direct Service Cost</b>	<b>129,650</b>	<b>129,650</b>	<b>129,900</b>	<b>132,300</b>	<b>134,500</b>	<b>136,900</b>
Recharge to Services	(11,990)	(11,990)	(10,300)	(8,600)	(8,600)	(8,600)
<b>Total Service Cost</b>	<b>117,660</b>	<b>117,660</b>	<b>119,600</b>	<b>123,700</b>	<b>125,900</b>	<b>128,300</b>

## Events

Employees	0	0	0	0	0	0
Premises	1,740	1,740	1,700	1,700	1,700	1,700
Transport	790	790	700	700	700	700
Supplies & Services	37,470	37,470	37,300	37,300	37,300	37,300
<b>Total Expenditure</b>	<b>40,000</b>	<b>40,000</b>	<b>39,700</b>	<b>39,700</b>	<b>39,700</b>	<b>39,700</b>
Customer & client receipts	(32,840)	(32,840)	(32,800)	(32,800)	(32,800)	(32,800)
<b>Total Income</b>	<b>(32,840)</b>	<b>(32,840)</b>	<b>(32,800)</b>	<b>(32,800)</b>	<b>(32,800)</b>	<b>(32,800)</b>
<b>Direct Service Cost</b>	<b>7,160</b>	<b>7,160</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>	<b>6,900</b>
Recharge to Services	1,230	1,230	1,400	1,400	1,400	1,400
<b>Total Service Cost</b>	<b>8,390</b>	<b>8,390</b>	<b>8,300</b>	<b>8,300</b>	<b>8,300</b>	<b>8,300</b>

## General Markets

Premises	130	130	0	100	100	100
Transport	0	0	0	0	0	0
Supplies & Services	110	110	0	0	0	0
<b>Total Expenditure</b>	<b>240</b>	<b>240</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>100</b>
Customer & client receipts	(11,890)	(11,890)	(12,400)	(12,600)	(13,000)	(13,200)
<b>Total Income</b>	<b>(11,890)</b>	<b>(11,890)</b>	<b>(12,400)</b>	<b>(12,600)</b>	<b>(13,000)</b>	<b>(13,200)</b>
<b>Direct Service Cost</b>	<b>(11,650)</b>	<b>(11,650)</b>	<b>(12,400)</b>	<b>(12,500)</b>	<b>(12,900)</b>	<b>(13,100)</b>
Recharge to Services	5,090	5,090	5,100	4,900	4,900	4,900
<b>Total Service Cost</b>	<b>(6,560)</b>	<b>(6,560)</b>	<b>(7,300)</b>	<b>(7,600)</b>	<b>(8,000)</b>	<b>(8,200)</b>

## Parks,Sport Grounds & Open Spaces

Employees	1,405,560	1,405,560	1,577,800	1,637,400	1,700,800	1,761,800
Premises	201,600	201,600	200,000	200,300	200,900	201,100
Transport	168,820	168,820	169,700	171,500	171,500	171,500
Supplies & Services	217,850	217,850	216,500	216,500	216,500	216,500
Financing Costs	159,040	159,040	161,580	156,700	143,800	143,800
<b>Total Expenditure</b>	<b>2,152,870</b>	<b>2,152,870</b>	<b>2,325,580</b>	<b>2,382,400</b>	<b>2,433,500</b>	<b>2,494,700</b>
Customer & client receipts	(765,800)	(765,800)	(875,100)	(913,000)	(953,400)	(991,900)
<b>Total Income</b>	<b>(765,800)</b>	<b>(765,800)</b>	<b>(875,100)</b>	<b>(913,000)</b>	<b>(953,400)</b>	<b>(991,900)</b>
<b>Direct Service Cost</b>	<b>1,387,070</b>	<b>1,387,070</b>	<b>1,450,480</b>	<b>1,469,400</b>	<b>1,480,100</b>	<b>1,502,800</b>
Central Support Services	35,140	35,140	34,700	34,700	34,700	34,700
Movement in Reserves	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Recharge to Services	(246,090)	(246,090)	(238,100)	(230,600)	(230,600)	(230,600)
<b>Total Service Cost</b>	<b>1,161,120</b>	<b>1,161,120</b>	<b>1,232,080</b>	<b>1,258,500</b>	<b>1,269,200</b>	<b>1,291,900</b>

## Play Areas

Employees	17,310	17,310	18,100	18,900	19,700	20,500
Premises	39,520	39,520	38,500	39,300	39,300	39,300
Supplies & Services	19,140	19,140	19,100	19,100	19,100	19,100
<b>Total Expenditure</b>	<b>75,970</b>	<b>75,970</b>	<b>75,700</b>	<b>77,300</b>	<b>78,100</b>	<b>78,900</b>
Customer & client receipts	(67,000)	(67,000)	(70,800)	(74,300)	(78,000)	(81,900)
<b>Total Income</b>	<b>(67,000)</b>	<b>(67,000)</b>	<b>(70,800)</b>	<b>(74,300)</b>	<b>(78,000)</b>	<b>(81,900)</b>
<b>Direct Service Cost</b>	<b>8,970</b>	<b>8,970</b>	<b>4,900</b>	<b>3,000</b>	<b>100</b>	<b>(3,000)</b>
Recharge to Services	(4,680)	(4,680)	(4,800)	(4,500)	(4,500)	(4,500)
<b>Total Service Cost</b>	<b>4,290</b>	<b>4,290</b>	<b>100</b>	<b>(1,500)</b>	<b>(4,400)</b>	<b>(7,500)</b>

## Pontoons

Premises	15,900	15,900	16,200	16,600	16,900	17,300
Supplies & Services	14,950	14,950	14,900	14,900	14,900	14,900
<b>Total Expenditure</b>	<b>30,850</b>	<b>30,850</b>	<b>31,100</b>	<b>31,500</b>	<b>31,800</b>	<b>32,200</b>
Customer & client receipts	(6,950)	(6,950)	(7,000)	(7,000)	(7,100)	(7,200)
<b>Total Income</b>	<b>(6,950)</b>	<b>(6,950)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>(7,100)</b>	<b>(7,200)</b>
<b>Direct Service Cost</b>	<b>23,900</b>	<b>23,900</b>	<b>24,100</b>	<b>24,500</b>	<b>24,700</b>	<b>25,000</b>
Recharge to Services	2,440	2,440	2,600	2,700	2,700	2,700
<b>Total Service Cost</b>	<b>26,340</b>	<b>26,340</b>	<b>26,700</b>	<b>27,200</b>	<b>27,400</b>	<b>27,700</b>

## Public Conveniences

Premises	165,940	165,940	140,000	142,300	144,400	146,600
<b>Total Expenditure</b>	<b>165,940</b>	<b>165,940</b>	<b>140,000</b>	<b>142,300</b>	<b>144,400</b>	<b>146,600</b>
Customer & client receipts	(38,960)	(38,960)	(39,700)	(41,500)	(43,400)	(45,300)
<b>Total Income</b>	<b>(38,960)</b>	<b>(38,960)</b>	<b>(39,700)</b>	<b>(41,500)</b>	<b>(43,400)</b>	<b>(45,300)</b>
<b>Direct Service Cost</b>	<b>126,980</b>	<b>126,980</b>	<b>100,300</b>	<b>100,800</b>	<b>101,000</b>	<b>101,300</b>
Recharge to Services	253,250	253,250	253,400	253,500	253,500	253,500
<b>Total Service Cost</b>	<b>380,230</b>	<b>380,230</b>	<b>353,700</b>	<b>354,300</b>	<b>354,500</b>	<b>354,800</b>

## Refuse & Recycling

Employees	483,190	483,190	454,500	473,400	493,300	514,300
Premises	14,250	14,250	14,200	14,200	14,200	14,200
Transport	5,610	5,610	6,000	6,000	6,000	6,000
Supplies & Services	362,290	362,290	206,400	210,700	215,200	219,800
Agency & Benefit Payments	7,045,720	7,045,720	7,180,450	7,392,200	7,610,800	7,828,000
Financing Costs	896,860	896,860	920,060	948,800	740,200	1,730,200
<b>Total Expenditure</b>	<b>8,807,920</b>	<b>8,807,920</b>	<b>8,781,610</b>	<b>9,045,300</b>	<b>9,079,700</b>	<b>10,312,500</b>
Customer & client receipts	(3,546,450)	(3,546,450)	(4,008,200)	(4,139,300)	(4,262,900)	(4,390,100)
Grants & Contributions	(4,302,820)	(4,302,820)	(4,531,480)	(4,565,400)	(4,600,400)	(4,632,500)
<b>Total Income</b>	<b>(7,849,270)</b>	<b>(7,849,270)</b>	<b>(8,539,680)</b>	<b>(8,704,700)</b>	<b>(8,863,300)</b>	<b>(9,022,600)</b>
<b>Direct Service Cost</b>	<b>958,650</b>	<b>958,650</b>	<b>241,930</b>	<b>340,600</b>	<b>216,400</b>	<b>1,289,900</b>
Central Support Services	66,490	66,490	66,400	66,400	66,400	66,400
Movement in Reserves	15,000	15,000	5,000	5,000	5,000	5,000
Recharge to Services	(52,640)	(39,610)	(38,100)	(36,200)	(36,200)	(36,200)
<b>Total Service Cost</b>	<b>987,500</b>	<b>1,000,530</b>	<b>275,230</b>	<b>375,800</b>	<b>251,600</b>	<b>1,325,100</b>

## Resort

Employees	264,900	264,900	246,300	254,200	262,700	271,200
Premises	114,950	114,950	113,900	115,100	117,700	118,700
Transport	10,430	10,430	5,400	6,400	6,400	6,400
Supplies & Services	71,170	73,670	69,800	69,800	69,800	69,800
<b>Total Expenditure</b>	<b>461,450</b>	<b>463,950</b>	<b>435,400</b>	<b>445,500</b>	<b>456,600</b>	<b>466,100</b>
Customer & client receipts	(558,450)	(558,450)	(607,700)	(624,700)	(642,000)	(659,000)
	0	(2,500)	0	0	0	0
<b>Total Income</b>	<b>(558,450)</b>	<b>(560,950)</b>	<b>(607,700)</b>	<b>(624,700)</b>	<b>(642,000)</b>	<b>(659,000)</b>
<b>Direct Service Cost</b>	<b>(97,000)</b>	<b>(97,000)</b>	<b>(172,300)</b>	<b>(179,200)</b>	<b>(185,400)</b>	<b>(192,900)</b>
Movement in Reserves	0	0	0	0	0	0
Recharge to Services	187,260	187,260	189,200	190,300	190,300	190,300
<b>Total Service Cost</b>	<b>90,260</b>	<b>90,260</b>	<b>16,900</b>	<b>11,100</b>	<b>4,900</b>	<b>(2,600)</b>

**Section 106**

Premises	20,210	20,210	19,700	19,700	19,700	19,700
<b>Total Expenditure</b>	<b>20,210</b>	<b>20,210</b>	<b>19,700</b>	<b>19,700</b>	<b>19,700</b>	<b>19,700</b>
Customer & client receipts	(68,650)	(68,650)	(68,600)	(67,800)	(67,800)	(67,800)
<b>Total Income</b>	<b>(68,650)</b>	<b>(68,650)</b>	<b>(68,600)</b>	<b>(67,800)</b>	<b>(67,800)</b>	<b>(67,800)</b>
<b>Direct Service Cost</b>	<b>(48,440)</b>	<b>(48,440)</b>	<b>(48,900)</b>	<b>(48,100)</b>	<b>(48,100)</b>	<b>(48,100)</b>
Recharge to Services	48,440	48,440	48,500	48,100	48,100	48,100
<b>Total Service Cost</b>	<b>0</b>	<b>0</b>	<b>(400)</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Town Centre Operations**

Employees	60,820	60,820	75,700	78,900	82,300	85,900
Transport	1,970	1,970	700	700	700	700
Supplies & Services	33,130	33,130	30,100	30,100	30,100	30,100
<b>Total Expenditure</b>	<b>95,920</b>	<b>95,920</b>	<b>106,500</b>	<b>109,700</b>	<b>113,100</b>	<b>116,700</b>
Customer & client receipts	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Total Income</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>	<b>(10,000)</b>
<b>Direct Service Cost</b>	<b>85,920</b>	<b>85,920</b>	<b>96,500</b>	<b>99,700</b>	<b>103,100</b>	<b>106,700</b>
Central Support Services	1,870	1,870	1,800	1,800	1,800	1,800
Recharge to Services	4,580	4,580	4,600	4,500	4,500	4,500
<b>Total Service Cost</b>	<b>92,370</b>	<b>92,370</b>	<b>102,900</b>	<b>106,000</b>	<b>109,400</b>	<b>113,000</b>
<b>Operations &amp; Commercial Total</b>	<b>454,880</b>	<b>715,970</b>	<b>(153,140)</b>	<b>(92,000)</b>	<b>(229,000)</b>	<b>824,600</b>

## Programme and Project Delivery

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Corporate Projects	317,680	267,680	326,100	339,100	352,700	366,900
Housing Subsidiaries	(896,970)	(896,970)	(1,171,260)	(1,229,000)	(1,263,600)	(1,292,000)
<b>Total for Service</b>	<b>(579,290)</b>	<b>(629,290)</b>	<b>(845,160)</b>	<b>(889,900)</b>	<b>(910,900)</b>	<b>(925,100)</b>

## Programme and Project Delivery

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Corporate Projects</b>						
Employees	556,330	556,330	699,700	729,600	761,000	793,700
Transport	4,060	4,060	3,900	3,900	3,900	3,900
Supplies & Services	9,750	9,750	9,700	9,700	9,700	9,700
<b>Total Expenditure</b>	<b>570,140</b>	<b>570,140</b>	<b>713,300</b>	<b>743,200</b>	<b>774,600</b>	<b>807,300</b>
<b>Direct Service Cost</b>	<b>570,140</b>	<b>570,140</b>	<b>713,300</b>	<b>743,200</b>	<b>774,600</b>	<b>807,300</b>
Central Support Services	4,840	4,840	4,800	4,800	4,800	4,800
Recharge to Services	(257,300)	(307,300)	(392,000)	(408,900)	(426,700)	(445,200)
<b>Total Service Cost</b>	<b>317,680</b>	<b>267,680</b>	<b>326,100</b>	<b>339,100</b>	<b>352,700</b>	<b>366,900</b>
<b>Housing Subsidiaries</b>						
Premises	16,730	16,730	15,300	15,500	15,900	16,200
<b>Total Expenditure</b>	<b>16,730</b>	<b>16,730</b>	<b>15,300</b>	<b>15,500</b>	<b>15,900</b>	<b>16,200</b>
Customer & client receipts	(3,650)	(3,650)	(3,700)	(3,600)	(3,600)	(3,600)
Grants & Contributions	(774,360)	(774,360)	(1,046,110)	(1,101,400)	(1,133,500)	(1,161,800)
<b>Total Income</b>	<b>(778,010)</b>	<b>(778,010)</b>	<b>(1,049,810)</b>	<b>(1,105,000)</b>	<b>(1,137,100)</b>	<b>(1,165,400)</b>
<b>Direct Service Cost</b>	<b>(761,280)</b>	<b>(761,280)</b>	<b>(1,034,510)</b>	<b>(1,089,500)</b>	<b>(1,121,200)</b>	<b>(1,149,200)</b>
Movement in Reserves	3,650	3,650	3,650	3,600	3,600	3,600
Recharge to Services	(139,340)	(139,340)	(140,400)	(143,100)	(146,000)	(146,400)
<b>Total Service Cost</b>	<b>(896,970)</b>	<b>(896,970)</b>	<b>(1,171,260)</b>	<b>(1,229,000)</b>	<b>(1,263,600)</b>	<b>(1,292,000)</b>
<b>Programme &amp; Project Delivery Total</b>	<b>(579,290)</b>	<b>(629,290)</b>	<b>(845,160)</b>	<b>(889,900)</b>	<b>(910,900)</b>	<b>(925,100)</b>

## Property &amp; Projects

	<b>Original Budget 2025-26</b>	<b>Forecast Budget 2025-26</b>	<b>Projection 2026-27</b>	<b>Projection 2027-28</b>	<b>Projection 2028-29</b>	<b>Projection 2029-30</b>
	£	£	£	£	£	£
General Properties	(202,970)	(132,160)	(150,320)	(146,200)	(145,700)	(145,400)
General Properties Investments	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)
Industrial Units	(1,409,960)	(1,422,990)	(1,410,300)	(1,400,500)	(1,397,300)	(1,394,300)
KLAC Rentals	10,990	10,990	12,400	12,900	13,100	13,200
KLIC	(207,900)	(207,900)	(203,560)	(208,300)	(205,400)	(202,200)
Offices	(202,730)	(202,730)	(229,960)	(229,200)	(212,200)	(195,200)
Property Services	703,720	703,720	724,000	814,000	846,500	880,500
Shops And Offices	(205,170)	(205,170)	(148,500)	(145,500)	(145,500)	(145,400)
Street Lighting	122,040	122,040	118,890	122,000	120,700	119,100
<b>Total for Service</b>	<b>(1,395,780)</b>	<b>(1,338,000)</b>	<b>(1,291,150)</b>	<b>(1,184,600)</b>	<b>(1,129,600)</b>	<b>(1,073,500)</b>

## Property &amp; Projects

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>General Properties</b>						
Premises	86,490	166,640	135,700	137,100	137,600	138,200
Supplies & Services	66,740	66,740	66,500	66,500	66,500	66,500
<b>Total Expenditure</b>	<b>153,230</b>	<b>233,380</b>	<b>202,200</b>	<b>203,600</b>	<b>204,100</b>	<b>204,700</b>
Customer & client receipts	(390,900)	(390,900)	(390,900)	(391,900)	(391,900)	(392,200)
Grants & Contributions	0	(9,340)	0	0	0	0
<b>Total Income</b>	<b>(390,900)</b>	<b>(400,240)</b>	<b>(390,900)</b>	<b>(391,900)</b>	<b>(391,900)</b>	<b>(392,200)</b>
<b>Direct Service Cost</b>	<b>(237,670)</b>	<b>(166,860)</b>	<b>(188,700)</b>	<b>(188,300)</b>	<b>(187,800)</b>	<b>(187,500)</b>
Movement in Reserves	(8,410)	(8,410)	(8,420)	(8,500)	(8,500)	(8,500)
Recharge to Services	43,110	43,110	46,800	50,600	50,600	50,600
<b>Total Service Cost</b>	<b>(202,970)</b>	<b>(132,160)</b>	<b>(150,320)</b>	<b>(146,200)</b>	<b>(145,700)</b>	<b>(145,400)</b>
<b>General Properties Investments</b>						
Premises	1,000	1,000	1,000	1,000	1,000	1,000
<b>Total Expenditure</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Customer & client receipts	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)	(4,800)
<b>Total Income</b>	<b>(4,800)</b>	<b>(4,800)</b>	<b>(4,800)</b>	<b>(4,800)</b>	<b>(4,800)</b>	<b>(4,800)</b>
<b>Direct Service Cost</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>
<b>Total Service Cost</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>	<b>(3,800)</b>
<b>Industrial Units</b>						
Employees	27,590	27,590	19,300	20,100	21,000	21,900
Premises	264,740	264,740	285,400	289,300	291,700	294,500
Supplies & Services	1,990	1,990	1,500	1,500	1,500	1,500
<b>Total Expenditure</b>	<b>294,320</b>	<b>294,320</b>	<b>306,200</b>	<b>310,900</b>	<b>314,200</b>	<b>317,900</b>
Customer & client receipts	(1,658,380)	(1,658,380)	(1,659,000)	(1,658,200)	(1,658,300)	(1,658,600)
<b>Total Income</b>	<b>(1,658,380)</b>	<b>(1,658,380)</b>	<b>(1,659,000)</b>	<b>(1,658,200)</b>	<b>(1,658,300)</b>	<b>(1,658,600)</b>
<b>Direct Service Cost</b>	<b>(1,364,060)</b>	<b>(1,364,060)</b>	<b>(1,352,800)</b>	<b>(1,347,300)</b>	<b>(1,344,100)</b>	<b>(1,340,700)</b>
Movement in Reserves	4,200	4,200	4,200	4,200	4,200	4,200
Recharge to Services	(50,100)	(63,130)	(61,700)	(57,400)	(57,400)	(57,800)
<b>Total Service Cost</b>	<b>(1,409,960)</b>	<b>(1,422,990)</b>	<b>(1,410,300)</b>	<b>(1,400,500)</b>	<b>(1,397,300)</b>	<b>(1,394,300)</b>

**KLAC Rentals**

Premises	7,180	7,180	8,200	8,400	8,600	8,700
<b>Total Expenditure</b>	<b>7,180</b>	<b>7,180</b>	<b>8,200</b>	<b>8,400</b>	<b>8,600</b>	<b>8,700</b>
<b>Direct Service Cost</b>	<b>7,180</b>	<b>7,180</b>	<b>8,200</b>	<b>8,400</b>	<b>8,600</b>	<b>8,700</b>
Recharge to Services	3,810	3,810	4,200	4,500	4,500	4,500
<b>Total Service Cost</b>	<b>10,990</b>	<b>10,990</b>	<b>12,400</b>	<b>12,900</b>	<b>13,100</b>	<b>13,200</b>

**KLIC**

Employees	39,840	39,840	41,400	43,000	44,600	46,300
Premises	144,170	144,170	146,800	148,500	150,000	151,600
Supplies & Services	48,230	48,230	47,900	47,900	47,900	47,900
<b>Total Expenditure</b>	<b>232,240</b>	<b>232,240</b>	<b>236,100</b>	<b>239,400</b>	<b>242,500</b>	<b>245,800</b>
Customer & client receipts	(441,410)	(441,410)	(441,400)	(450,000)	(450,200)	(450,300)
Grants & Contributions	(5,760)	(5,760)	(5,760)	(5,700)	(5,700)	(5,700)
<b>Total Income</b>	<b>(447,170)</b>	<b>(447,170)</b>	<b>(447,160)</b>	<b>(455,700)</b>	<b>(455,900)</b>	<b>(456,000)</b>
<b>Direct Service Cost</b>	<b>(214,930)</b>	<b>(214,930)</b>	<b>(211,060)</b>	<b>(216,300)</b>	<b>(213,400)</b>	<b>(210,200)</b>
Recharge to Services	7,030	7,030	7,500	8,000	8,000	8,000
<b>Total Service Cost</b>	<b>(207,900)</b>	<b>(207,900)</b>	<b>(203,560)</b>	<b>(208,300)</b>	<b>(205,400)</b>	<b>(202,200)</b>

**Offices**

Employees	245,040	245,040	250,900	261,300	272,500	284,400
Premises	447,830	447,830	413,600	418,900	424,000	429,100
Transport	2,290	2,290	1,600	1,600	1,600	1,600
Supplies & Services	29,090	29,090	28,300	28,300	28,300	28,300
<b>Total Expenditure</b>	<b>724,250</b>	<b>724,250</b>	<b>694,400</b>	<b>710,100</b>	<b>726,400</b>	<b>743,400</b>
Customer & client receipts	(500,420)	(500,420)	(500,500)	(517,600)	(517,800)	(517,800)
<b>Total Income</b>	<b>(500,420)</b>	<b>(500,420)</b>	<b>(500,500)</b>	<b>(517,600)</b>	<b>(517,800)</b>	<b>(517,800)</b>
<b>Direct Service Cost</b>	<b>223,830</b>	<b>223,830</b>	<b>193,900</b>	<b>192,500</b>	<b>208,600</b>	<b>225,600</b>
Central Support Services	157,860	157,860	157,700	157,700	157,700	157,700
Movement in Reserves	61,820	61,820	62,740	63,600	64,500	64,500
Recharge to Services	(646,240)	(646,240)	(644,300)	(643,000)	(643,000)	(643,000)
<b>Total Service Cost</b>	<b>(202,730)</b>	<b>(202,730)</b>	<b>(229,960)</b>	<b>(229,200)</b>	<b>(212,200)</b>	<b>(195,200)</b>

### Property Services

Employees	642,670	642,670	722,200	753,200	785,600	819,400
Premises	6,150	6,150	6,200	6,300	6,400	6,600
Transport	6,930	6,930	5,600	5,600	5,600	5,600
Supplies & Services	25,680	25,680	26,100	26,600	26,600	26,600
<b>Total Expenditure</b>	<b>681,430</b>	<b>681,430</b>	<b>760,100</b>	<b>791,700</b>	<b>824,200</b>	<b>858,200</b>
Customer & client receipts	(13,000)	(13,000)	(71,400)	(13,000)	(13,000)	(13,000)
<b>Total Income</b>	<b>(13,000)</b>	<b>(13,000)</b>	<b>(71,400)</b>	<b>(13,000)</b>	<b>(13,000)</b>	<b>(13,000)</b>
<b>Direct Service Cost</b>	<b>668,430</b>	<b>668,430</b>	<b>688,700</b>	<b>778,700</b>	<b>811,200</b>	<b>845,200</b>
Central Support Services	21,620	21,620	21,600	21,600	21,600	21,600
Recharge to Services	13,670	13,670	13,700	13,700	13,700	13,700
<b>Total Service Cost</b>	<b>703,720</b>	<b>703,720</b>	<b>724,000</b>	<b>814,000</b>	<b>846,500</b>	<b>880,500</b>

### Shops And Offices

Premises	10,820	10,820	10,800	11,000	11,100	11,200
<b>Total Expenditure</b>	<b>10,820</b>	<b>10,820</b>	<b>10,800</b>	<b>11,000</b>	<b>11,100</b>	<b>11,200</b>
Customer & client receipts	(324,550)	(322,700)	(272,700)	(276,700)	(276,800)	(276,800)
<b>Total Income</b>	<b>(324,550)</b>	<b>(322,700)</b>	<b>(272,700)</b>	<b>(276,700)</b>	<b>(276,800)</b>	<b>(276,800)</b>
<b>Direct Service Cost</b>	<b>(313,730)</b>	<b>(311,880)</b>	<b>(261,900)</b>	<b>(265,700)</b>	<b>(265,700)</b>	<b>(265,600)</b>
Movement in Reserves	1,850	0	0	0	0	0
Recharge to Services	106,710	106,710	113,400	120,200	120,200	120,200
<b>Total Service Cost</b>	<b>(205,170)</b>	<b>(205,170)</b>	<b>(148,500)</b>	<b>(145,500)</b>	<b>(145,500)</b>	<b>(145,400)</b>

### Street Lighting

Premises	114,320	114,320	112,400	118,800	120,800	122,800
Financing Costs	65,090	65,090	65,090	65,000	65,000	65,000
<b>Total Expenditure</b>	<b>179,410</b>	<b>179,410</b>	<b>177,490</b>	<b>183,800</b>	<b>185,800</b>	<b>187,800</b>
Customer & client receipts	(63,370)	(63,370)	(64,600)	(67,800)	(71,100)	(74,700)
<b>Total Income</b>	<b>(63,370)</b>	<b>(63,370)</b>	<b>(64,600)</b>	<b>(67,800)</b>	<b>(71,100)</b>	<b>(74,700)</b>
<b>Direct Service Cost</b>	<b>116,040</b>	<b>116,040</b>	<b>112,890</b>	<b>116,000</b>	<b>114,700</b>	<b>113,100</b>
Movement in Reserves	6,000	6,000	6,000	6,000	6,000	6,000
<b>Total Service Cost</b>	<b>122,040</b>	<b>122,040</b>	<b>118,890</b>	<b>122,000</b>	<b>120,700</b>	<b>119,100</b>
<b>Property &amp; Projects Total</b>	<b>(1,395,780)</b>	<b>(1,338,000)</b>	<b>(1,291,150)</b>	<b>(1,184,600)</b>	<b>(1,129,600)</b>	<b>(1,073,500)</b>

## Regeneration, Housing &amp; Place

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Conservation & Heritage	24,580	24,580	23,580	24,500	24,600	24,600
Economic Regeneration	233,470	253,470	380,800	394,900	409,900	425,400
Guildhall & Arts	113,480	113,480	176,100	521,100	402,000	121,800
Housing Options	620,830	590,830	753,800	787,100	822,000	858,400
Housing Strategy	304,390	304,390	448,300	425,700	443,700	459,700
Museums	36,880	36,880	37,400	38,000	38,000	38,000
Regeneration Projects	86,200	86,200	87,300	90,800	94,400	101,100
Tourism	140,480	140,480	141,900	143,900	146,000	148,200
<b>Total for Service</b>	<b>1,560,310</b>	<b>1,550,310</b>	<b>2,049,180</b>	<b>2,426,000</b>	<b>2,380,600</b>	<b>2,177,200</b>

## Regeneration, Housing &amp; Place

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Conservation &amp; Heritage</b>						
Premises	7,890	7,890	6,900	7,900	8,000	8,000
<b>Total Expenditure</b>	<b>7,890</b>	<b>7,890</b>	<b>6,900</b>	<b>7,900</b>	<b>8,000</b>	<b>8,000</b>
<b>Direct Service Cost</b>	<b>7,890</b>	<b>7,890</b>	<b>6,900</b>	<b>7,900</b>	<b>8,000</b>	<b>8,000</b>
Movement in Reserves	7,080	7,080	7,080	7,000	7,000	7,000
Recharge to Services	9,610	9,610	9,600	9,600	9,600	9,600
<b>Total Service Cost</b>	<b>24,580</b>	<b>24,580</b>	<b>23,580</b>	<b>24,500</b>	<b>24,600</b>	<b>24,600</b>
<b>Economic Regeneration</b>						
Employees	258,270	258,270	332,500	346,700	361,700	377,200
Transport	530	530	300	300	300	300
Supplies & Services	25,060	45,060	44,300	44,300	44,300	44,300
<b>Total Expenditure</b>	<b>283,860</b>	<b>303,860</b>	<b>377,100</b>	<b>391,300</b>	<b>406,300</b>	<b>421,800</b>
Grants & Contributions	(54,070)	(54,070)	0	0	0	0
<b>Total Income</b>	<b>(54,070)</b>	<b>(54,070)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Direct Service Cost</b>	<b>229,790</b>	<b>249,790</b>	<b>377,100</b>	<b>391,300</b>	<b>406,300</b>	<b>421,800</b>
Central Support Services	3,530	3,530	3,500	3,500	3,500	3,500
Recharge to Services	150	150	200	100	100	100
<b>Total Service Cost</b>	<b>233,470</b>	<b>253,470</b>	<b>380,800</b>	<b>394,900</b>	<b>409,900</b>	<b>425,400</b>
<b>Guildhall &amp; Arts</b>						
Employees	13,940	13,940	60,000	163,000	82,000	0
Premises	270	270	90,200	92,200	94,100	95,900
Supplies & Services	99,270	99,270	25,900	265,900	225,900	25,900
<b>Total Expenditure</b>	<b>113,480</b>	<b>113,480</b>	<b>176,100</b>	<b>521,100</b>	<b>402,000</b>	<b>121,800</b>
<b>Direct Service Cost</b>	<b>113,480</b>	<b>113,480</b>	<b>176,100</b>	<b>521,100</b>	<b>402,000</b>	<b>121,800</b>
<b>Total Service Cost</b>	<b>113,480</b>	<b>113,480</b>	<b>176,100</b>	<b>521,100</b>	<b>402,000</b>	<b>121,800</b>

## Housing Options

Employees	708,030	708,030	778,000	811,300	846,200	882,600
Transport	5,060	5,060	8,800	8,800	8,800	8,800
Supplies & Services	657,830	657,830	555,500	555,500	555,500	555,500
Agency & Benefit Payments	0	0	0	0	0	0
<b>Total Expenditure</b>	<b>1,370,920</b>	<b>1,370,920</b>	<b>1,342,300</b>	<b>1,375,600</b>	<b>1,410,500</b>	<b>1,446,900</b>
Customer & client receipts	(516,880)	(516,880)	(516,900)	(516,800)	(516,800)	(516,800)
Grants & Contributions	(171,550)	(201,550)	(100,000)	(100,000)	(100,000)	(100,000)
<b>Total Income</b>	<b>(688,430)</b>	<b>(718,430)</b>	<b>(616,900)</b>	<b>(616,800)</b>	<b>(616,800)</b>	<b>(616,800)</b>
<b>Direct Service Cost</b>	<b>682,490</b>	<b>652,490</b>	<b>725,400</b>	<b>758,800</b>	<b>793,700</b>	<b>830,100</b>
Central Support Services	20,930	20,930	20,800	20,800	20,800	20,800
Recharge to Services	(82,590)	(82,590)	7,600	7,500	7,500	7,500
<b>Total Service Cost</b>	<b>620,830</b>	<b>590,830</b>	<b>753,800</b>	<b>787,100</b>	<b>822,000</b>	<b>858,400</b>

## Housing Strategy

Employees	392,940	392,940	342,400	357,000	372,400	388,400
Premises	60	60	0	0	0	0
Transport	5,310	5,310	4,000	4,000	4,000	4,000
Supplies & Services	830,860	830,860	10,200	10,200	10,200	10,200
<b>Total Expenditure</b>	<b>1,229,170</b>	<b>1,229,170</b>	<b>356,600</b>	<b>371,200</b>	<b>386,600</b>	<b>402,600</b>
Grants & Contributions	(1,008,480)	(1,008,480)	0	0	0	0
<b>Total Income</b>	<b>(1,008,480)</b>	<b>(1,008,480)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Direct Service Cost</b>	<b>220,690</b>	<b>220,690</b>	<b>356,600</b>	<b>371,200</b>	<b>386,600</b>	<b>402,600</b>
Movement in Reserves	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)	(8,600)
Recharge to Services	92,300	92,300	100,300	63,100	65,700	65,700
<b>Total Service Cost</b>	<b>304,390</b>	<b>304,390</b>	<b>448,300</b>	<b>425,700</b>	<b>443,700</b>	<b>459,700</b>

## Museums

Supplies & Services	30,560	30,560	30,500	30,500	30,500	30,500
<b>Total Expenditure</b>	<b>30,560</b>	<b>30,560</b>	<b>30,500</b>	<b>30,500</b>	<b>30,500</b>	<b>30,500</b>
<b>Direct Service Cost</b>	<b>30,560</b>	<b>30,560</b>	<b>30,500</b>	<b>30,500</b>	<b>30,500</b>	<b>30,500</b>
Recharge to Services	6,320	6,320	6,900	7,500	7,500	7,500
<b>Total Service Cost</b>	<b>36,880</b>	<b>36,880</b>	<b>37,400</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>

## Regeneration Projects

Employees	139,070	139,070	143,000	149,100	155,600	162,200
Premises	5,310	5,310	5,400	5,500	5,600	5,700
Transport	1,510	1,510	1,400	1,400	1,400	1,400
Supplies & Services	60	60	0	0	0	0
<b>Total Expenditure</b>	<b>145,950</b>	<b>145,950</b>	<b>149,800</b>	<b>156,000</b>	<b>162,600</b>	<b>169,300</b>
<b>Direct Service Cost</b>	<b>145,950</b>	<b>145,950</b>	<b>149,800</b>	<b>156,000</b>	<b>162,600</b>	<b>169,300</b>
Central Support Services	2,830	2,830	2,800	2,800	2,800	2,800
Recharge to Services	(62,580)	(62,580)	(65,300)	(68,000)	(71,000)	(71,000)
<b>Total Service Cost</b>	<b>86,200</b>	<b>86,200</b>	<b>87,300</b>	<b>90,800</b>	<b>94,400</b>	<b>101,100</b>

## Tourism

Employees	44,420	44,420	47,000	49,000	51,100	53,300
Transport	200	200	200	200	200	200
Supplies & Services	91,270	91,270	90,000	90,000	90,000	90,000
<b>Total Expenditure</b>	<b>135,890</b>	<b>135,890</b>	<b>137,200</b>	<b>139,200</b>	<b>141,300</b>	<b>143,500</b>
Customer & client receipts	(150)	(150)	0	0	0	0
<b>Total Income</b>	<b>(150)</b>	<b>(150)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Direct Service Cost</b>	<b>135,740</b>	<b>135,740</b>	<b>137,200</b>	<b>139,200</b>	<b>141,300</b>	<b>143,500</b>
Central Support Services	3,520	3,520	3,500	3,500	3,500	3,500
Recharge to Services	1,220	1,220	1,200	1,200	1,200	1,200
<b>Total Service Cost</b>	<b>140,480</b>	<b>140,480</b>	<b>141,900</b>	<b>143,900</b>	<b>146,000</b>	<b>148,200</b>

<b>Regeneration, Housing &amp; Place Total</b>	<b>1,560,310</b>	<b>1,550,310</b>	<b>2,049,180</b>	<b>2,426,000</b>	<b>2,380,600</b>	<b>2,177,200</b>
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## Finance (Deputy S151 Officer)

	<b>Original Budget 2025-26 £</b>	<b>Forecast Budget 2025-26 £</b>	<b>Projection 2026-27 £</b>	<b>Projection 2027-28 £</b>	<b>Projection 2028-29 £</b>	<b>Projection 2029-30 £</b>
Corp Costs & Provs	3,058,530	3,129,510	2,508,260	2,857,600	2,862,000	3,393,900
Corporate Insurance	209,630	209,630	168,800	186,400	199,100	217,600
Corporate Mgt Team	1,512,370	1,512,370	1,727,400	1,798,000	1,871,900	1,949,900
Financial Assistance	316,250	317,450	272,100	272,200	272,200	272,200
Financial Services	1,094,120	1,094,120	1,330,200	1,385,300	1,442,700	1,504,700
Int Audit & Fraud	164,100	164,100	186,350	193,200	199,300	205,800
Revenues & Benefits	1,763,500	2,434,130	2,597,940	2,736,600	2,867,500	2,975,700
Special Expenses	115,830	115,830	104,000	133,200	164,400	197,700
Treasury Management	11,810	11,810	12,000	12,300	12,300	12,300
<b>Total for Service</b>	<b>8,246,140</b>	<b>8,988,950</b>	<b>8,907,050</b>	<b>9,574,800</b>	<b>9,891,400</b>	<b>10,729,800</b>

## Finance (Deputy S151 Officer)

	Original Budget 2025-26 £	Forecast Budget 2025-26 £	Projection 2026-27 £	Projection 2027-28 £	Projection 2028-29 £	Projection 2029-30 £
<b>Corp Costs &amp; Provs</b>						
Employees	1,880,000	1,880,000	1,612,700	1,616,300	1,620,100	2,152,000
Supplies & Services	679,810	750,790	647,200	648,600	649,200	649,200
<b>Total Expenditure</b>	<b>2,559,810</b>	<b>2,630,790</b>	<b>2,259,900</b>	<b>2,264,900</b>	<b>2,269,300</b>	<b>2,801,200</b>
Grants and contributions	(1,111,410)	(1,111,410)	0	0	0	0
<b>Total Income</b>	<b>(1,111,410)</b>	<b>(1,111,410)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Direct Service Cost</b>	<b>1,448,400</b>	<b>1,519,380</b>	<b>2,259,900</b>	<b>2,264,900</b>	<b>2,269,300</b>	<b>2,801,200</b>
Central Support Services	289,280	289,280	289,100	289,100	289,100	289,100
Movement in Reserves	2,029,400	2,029,400	(316,240)	0	0	0
Recharge to Services	(708,550)	(708,550)	275,500	303,600	303,600	303,600
<b>Total Service Cost</b>	<b>3,058,530</b>	<b>3,129,510</b>	<b>2,508,260</b>	<b>2,857,600</b>	<b>2,862,000</b>	<b>3,393,900</b>
<b>Corporate Insurance</b>						
Premises	805,320	805,320	885,800	906,200	924,300	942,800
Supplies & Services	6,990	6,990	79,700	9,400	9,400	9,400
<b>Total Expenditure</b>	<b>812,310</b>	<b>812,310</b>	<b>965,500</b>	<b>915,600</b>	<b>933,700</b>	<b>952,200</b>
Customer & client receipts	(93,180)	(93,180)	(102,500)	(107,500)	(112,900)	(112,900)
<b>Total Income</b>	<b>(93,180)</b>	<b>(93,180)</b>	<b>(102,500)</b>	<b>(107,500)</b>	<b>(112,900)</b>	<b>(112,900)</b>
<b>Direct Service Cost</b>	<b>719,130</b>	<b>719,130</b>	<b>863,000</b>	<b>808,100</b>	<b>820,800</b>	<b>839,300</b>
Movement in Reserves	79,080	79,080	12,200	91,600	91,600	91,600
Recharge to Services	(588,580)	(588,580)	(706,400)	(713,300)	(713,300)	(713,300)
<b>Total Service Cost</b>	<b>209,630</b>	<b>209,630</b>	<b>168,800</b>	<b>186,400</b>	<b>199,100</b>	<b>217,600</b>

**Corporate Mgt Team**

Employees	1,545,580	1,545,580	1,664,700	1,736,100	1,810,800	1,888,800
Transport	20,640	20,640	17,600	17,600	17,600	17,600
Supplies & Services	(80,470)	(80,470)	18,600	17,800	17,000	17,000
<b>Total Expenditure</b>	<b>1,485,750</b>	<b>1,485,750</b>	<b>1,700,900</b>	<b>1,771,500</b>	<b>1,845,400</b>	<b>1,923,400</b>

<b>Direct Service Cost</b>	<b>1,485,750</b>	<b>1,485,750</b>	<b>1,700,900</b>	<b>1,771,500</b>	<b>1,845,400</b>	<b>1,923,400</b>
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Central Support Services	26,390	26,390	26,300	26,300	26,300	26,300
Recharge to Services	230	230	200	200	200	200

<b>Total Service Cost</b>	<b>1,512,370</b>	<b>1,512,370</b>	<b>1,727,400</b>	<b>1,798,000</b>	<b>1,871,900</b>	<b>1,949,900</b>
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**Financial Services**

Supplies & Services	357,820	364,020	313,700	313,700	313,700	313,700
<b>Total Expenditure</b>	<b>357,820</b>	<b>364,020</b>	<b>313,700</b>	<b>313,700</b>	<b>313,700</b>	<b>313,700</b>

Customer & client receipts	(48,570)	(48,570)	(48,600)	(48,500)	(48,500)	(48,500)
<b>Total Income</b>	<b>(48,570)</b>	<b>(48,570)</b>	<b>(48,600)</b>	<b>(48,500)</b>	<b>(48,500)</b>	<b>(48,500)</b>

<b>Direct Service Cost</b>	<b>309,250</b>	<b>315,450</b>	<b>265,100</b>	<b>265,200</b>	<b>265,200</b>	<b>265,200</b>
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Movement in Reserves	7,000	2,000	7,000	7,000	7,000	7,000
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<b>Total Service Cost</b>	<b>316,250</b>	<b>317,450</b>	<b>272,100</b>	<b>272,200</b>	<b>272,200</b>	<b>272,200</b>
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**Financial Services**

Employees	1,076,420	1,076,420	1,324,000	1,380,800	1,440,200	1,502,200
Transport	1,000	1,000	1,000	1,000	1,000	1,000
Supplies & Services	48,000	48,000	38,800	38,800	38,800	38,800
Agency & Benefit Payments	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Expenditure</b>	<b>1,135,420</b>	<b>1,135,420</b>	<b>1,373,800</b>	<b>1,430,600</b>	<b>1,490,000</b>	<b>1,552,000</b>

<b>Direct Service Cost</b>	<b>1,135,420</b>	<b>1,135,420</b>	<b>1,373,800</b>	<b>1,430,600</b>	<b>1,490,000</b>	<b>1,552,000</b>
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Central Support Services	41,830	41,830	41,900	41,900	41,900	41,900
Movement in Reserves	10,000	10,000	10,000	10,000	10,000	10,000
Recharge to Services	(93,130)	(93,130)	(95,500)	(97,200)	(99,200)	(99,200)

<b>Total Service Cost</b>	<b>1,094,120</b>	<b>1,094,120</b>	<b>1,330,200</b>	<b>1,385,300</b>	<b>1,442,700</b>	<b>1,504,700</b>
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**Int Audit & Fraud**

Employees	134,960	134,960	138,600	144,500	150,700	157,200
Transport	300	300	0	0	0	0
Supplies & Services	10,220	10,220	5,600	3,500	3,500	3,500
Agency & Benefit Payments	27,230	27,230	29,950	32,900	32,900	32,900
<b>Total Expenditure</b>	<b>172,710</b>	<b>172,710</b>	<b>174,150</b>	<b>180,900</b>	<b>187,100</b>	<b>193,600</b>

Customer & client receipts	(20,950)	(20,950)	0	0	0	0
<b>Total Income</b>	<b>(20,950)</b>	<b>(20,950)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Direct Service Cost</b>	<b>151,760</b>	<b>151,760</b>	<b>174,150</b>	<b>180,900</b>	<b>187,100</b>	<b>193,600</b>
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Central Support Services	14,050	14,050	14,000	14,000	14,000	14,000
Movement in Reserves	0	0	0	0	0	0
Recharge to Services	(1,710)	(1,710)	(1,800)	(1,700)	(1,800)	(1,800)

<b>Total Service Cost</b>	<b>164,100</b>	<b>164,100</b>	<b>186,350</b>	<b>193,200</b>	<b>199,300</b>	<b>205,800</b>
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**Revenues & Benefits**

Employees	2,279,610	2,279,610	2,311,900	2,411,300	2,514,900	2,623,100
Transport	8,930	8,930	8,700	8,700	8,700	8,700
Supplies & Services	226,050	226,050	231,700	236,700	236,800	236,800
Agency & Benefit Payments	25,400,070	21,018,770	21,000,070	20,283,200	20,283,200	20,283,200
<b>Total Expenditure</b>	<b>27,914,660</b>	<b>23,533,360</b>	<b>23,552,370</b>	<b>22,939,900</b>	<b>23,043,600</b>	<b>23,151,800</b>

Customer & client receipts	(823,770)	(823,770)	(824,300)	(603,500)	(603,500)	(603,500)
Grants & Contributions	(25,507,420)	(20,455,490)	(20,309,930)	(19,779,600)	(19,752,400)	(19,752,400)
<b>Total Income</b>	<b>(26,331,190)</b>	<b>(21,279,260)</b>	<b>(21,134,230)</b>	<b>(20,383,100)</b>	<b>(20,355,900)</b>	<b>(20,355,900)</b>

<b>Direct Service Cost</b>	<b>1,583,470</b>	<b>2,254,100</b>	<b>2,418,140</b>	<b>2,556,800</b>	<b>2,687,700</b>	<b>2,795,900</b>
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Central Support Services	171,730	171,730	171,500	171,500	171,500	171,500
Movement in Reserves	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Recharge to Services	9,300	9,300	9,300	9,300	9,300	9,300

<b>Total Service Cost</b>	<b>1,763,500</b>	<b>2,434,130</b>	<b>2,597,940</b>	<b>2,736,600</b>	<b>2,867,500</b>	<b>2,975,700</b>
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**Special Expenses**

Supplies & Services	115,830	115,830	104,000	133,200	164,400	197,700
<b>Total Expenditure</b>	<b>115,830</b>	<b>115,830</b>	<b>104,000</b>	<b>133,200</b>	<b>164,400</b>	<b>197,700</b>
<b>Total Service Cost</b>	<b>115,830</b>	<b>115,830</b>	<b>104,000</b>	<b>133,200</b>	<b>164,400</b>	<b>197,700</b>

**Treasury Management**

Supplies & Services	11,810	11,810	12,000	12,300	12,300	12,300
<b>Total Expenditure</b>	<b>11,810</b>	<b>11,810</b>	<b>12,000</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>

<b>Total Service Cost</b>	<b>11,810</b>	<b>11,810</b>	<b>12,000</b>	<b>12,300</b>	<b>12,300</b>	<b>12,300</b>
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<b>Resources Total</b>	<b>8,246,140</b>	<b>8,988,950</b>	<b>8,907,050</b>	<b>9,574,800</b>	<b>9,891,400</b>	<b>10,729,800</b>
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Appendix 3 - Detailed explanation for movement from Original 2026/2027 budget to Proposed budget

Service	Notes	Employees	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
<b>Corporate Services</b>	<b>2026/2027 Original Budget</b>														<b>26,678,140</b>
Communications	Net budget movement on service area below £10k	8,200	(160)	-	(530)	-	-	10	-	-	-	(160)	-	-	7,360
Corp Initiatives	No budget movement reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Councillors	Employee costs reflect changes to National Insurance costs from April 2025 partially offset by government grant. Services cost reflects increase in Members Allowances in line with agreement at Council 30 January 2025.	57,000	(720)	(460)	71,310	-	-	-	-	-	-	(230)	-	40	126,940
Councillors Community Grant	No budget movement reported	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Estimated salary increase in line with cost of living and performance related pay														
Customer Info Centre		23,090	-	(600)	(50)	-	-	-	-	-	-	(60)	-	-	22,380
ICT	Fixed Term Contract posts funded from Transformation Reserve	105,450	(600)	(370)	(290)	-	-	20	-	-	-	(190)	- 100,000.00	90	4,110
Mayoral Allow	Net budget movement on service area below £10k	400	-	(690)	1,570	-	-	-	-	-	-	-	-	(10)	1,270
	Consolidation of cost of payroll processing budgets, following insourcing of AWN - this is offset against reduction in leisure services budget														
Personnel Services		13,850	(250)	(330)	18,730	-	-	-	-	-	-	(180)	-	30	31,850
<b>Corporate Services Total</b>		<b>207,990</b>	<b>(1,730)</b>	<b>(2,450)</b>	<b>90,740</b>	<b>-</b>	<b>-</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(820)</b>	<b>- 100,000.00</b>	<b>150</b>	<b>193,910</b>
<b>Environment &amp; Planning</b>															
Back office	Net budget movement on service area below £10k	3,170	(3,000)	-	(540)	-	-	-	-	-	-	20	-	(80)	(430)
CIL	Net budget movement on service area below £10k	1,290	-	(100)	(40,000)	-	-	168,000	-	-	-	-	(129,200)	-	(10)
	Lower than forecast increase to planning income, based on estimate development data and current year demand.														
Development Control		1,350	-	(720)	(3,980)	-	-	64,320	-	-	-	(400)	(9,470)	(40)	51,060
Emergency Planning	Net budget movement on service area below £10k	2,140	(40)	(100)	(2,050)	-	-	-	-	-	-	(20)	-	(50)	(120)
Flood Defence	Net budget movement on service area below £10k	530	-	(110)	-	-	-	-	(6,200)	-	-	-	-	-	(5,780)
	Land Charge income budget aligned to income for current year and predicted demand.														
Local Land Charges		510	-	-	(850)	-	-	(166,400)	-	-	-	(120)	-	(10)	(166,870)
Planning Policy	Estimated costs for development of Local Plan, partially offset with contribution from reserves.	5,970	(100)	1,690	626,610	-	-	-	20,000	-	-	(230)	(473,920)	(30)	179,990
Pollution Monitoring	Community Biodiversity Projects Ranger fixed term contract funded by grant and income.	55,470	(80)	(850)	9,910	-	-	-	-	-	-	(20)	(58,760)	(10)	5,660
	Lower than forecast increase to income, based on estimate development data and current year demand.														
Street Naming & Numbering		710	(7,000)	(260)	-	-	-	22,900	-	-	-	(90)	-	-	16,260
<b>Environment &amp; Planning Total</b>		<b>71,140</b>	<b>(10,220)</b>	<b>(450)</b>	<b>589,100</b>	<b>-</b>	<b>-</b>	<b>88,820</b>	<b>13,800</b>	<b>-</b>	<b>-</b>	<b>(860)</b>	<b>(671,350)</b>	<b>(220)</b>	<b>79,760</b>

Service	Notes	Employees	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
<b>Health, Wellbeing and Public Protection</b>															
Care & Repair	Handyperson budgeted income (£40k) and associated costs £9k removed as project has ended. Continued and increased grant income for District Direct - Care and Repair service to fund posts.	63,000	-	(1,270)	(9,170)	-	-	40,000	(53,900)	-	-	(40)	-	90	38,710
Careline	Forecast increase in careline equipment rental income and increase in funding towards costs. Transfer of staff resource £25k from Food Hygiene to Environmental Protection. £22k temporary post funded by NCC grant- already included within the budget. Remaining employee movements in relation to inflationary increases	(3,110)	-	2,320	110,760	-	-	(54,320)	(225,000)	-	-	-	95,360	70	(73,920)
Comm Safety & Nuisance	Net budget movement on service area below £10k	84,320	-	(100)	230	-	-	-	-	-	-	(90)	-	40	84,400
Community Transport	Net budget movement on service area below £10k	-	-	-	(80)	-	-	-	-	-	-	-	-	-	(80)
Corporate Health & Safety	Transfer of staff budget towards Community Safety. Increased laboratory costs and increase reflecting service demand.	-	-	-	(320)	-	-	-	-	-	-	-	-	(10)	(330)
Food Hygiene	Net budget movement on service area below £10k	(25,680)	-	1,070	11,570	-	-	(13,650)	-	-	-	(70)	-	(40)	(26,800)
Housing Standards	Net budget movement on service area below £10k	7,010	-	(1,350)	(50)	-	-	40	-	-	-	-	-	80	5,730
<b>Health, Wellbeing and Public Protection Total</b>		<b>125,540</b>	<b>-</b>	<b>670</b>	<b>112,940</b>	<b>-</b>	<b>-</b>	<b>(27,930)</b>	<b>(278,900)</b>	<b>-</b>	<b>-</b>	<b>(200)</b>	<b>95,360</b>	<b>230</b>	<b>27,710</b>
<b>Legal, Governance and Licensing</b>															
Corporate Policy	Employee budget transferred to Legal Services. Employee savings - vacant posts recruited at lower point in grade than previously appointed	(96,850)	-	(100)	(470)	-	-	-	-	-	-	(70)	-	50	(97,440)
Democratic Process & Events	Apprentice post budget. Increase in business rates cost.	(7,700)	(40)	(860)	(2,780)	-	-	-	-	-	-	(90)	-	70	(11,400)
Elections	Employee budget transferred from Corporate Policy, plus provision for two new lawyer posts	26,400	11,760	(340)	(360)	-	-	(150)	-	-	-	-	-	(20)	37,290
Legal Services	Net budget movement on service area below £10k	194,170	-	(50)	29,710	-	-	40	-	-	-	(80)	-	-	223,790
Licenses	Net budget movement on service area below £10k	10,360	-	(1,000)	(80)	-	-	(80)	-	-	-	(50)	-	50	9,200
<b>Legal, Governance and Licensing Total</b>		<b>126,380</b>	<b>11,720</b>	<b>(2,350)</b>	<b>26,020</b>	<b>-</b>	<b>-</b>	<b>(190)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(290)</b>	<b>-</b>	<b>150</b>	<b>161,440</b>
<b>Leisure &amp; Community Facilities</b>															
Community and Sports Development	Community Sport Development Grant awarded. Net budget movement on service area below £10k	13,500	-	(40)	(190)	-	-	(8,730)	(150,000)	-	-	-	-	-	(145,460)
Community Centres	Net budget movement on service area below £10k	(13,290)	930	-	(320)	-	-	11,520	-	-	-	(60)	-	(70)	(1,290)
KLAC	Net budget movement on service area below £10k	2,600	2,320	-	-	-	-	-	-	-	-	-	-	50	4,970
Leisure	Costs and income incorporated into budget following return of service inhouse.	3,020	299,460	(560)	(118,080)	-	-	(168,460)	-	-	-	-	-	30	15,410

Service	Notes	Employees	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
Leisure and culture management	Savings target updated to reflect £389k forecast for 2025/2026	(86,010)	-	(990)	36,940	-	-	(630)	-	-	-	(190)	-	60	(50,820)
Pavilions & Grounds	Net budget movement on service area below £10k	80	(1,220)	-	-	-	-	(80)	-	-	-	-	-	(20)	(1,240)
Town Hall, Stories of Lynn and Custom House	Increase budget to reflect actual cleaning costs.	14,770	400	(440)	(690)	-	-	(360)	-	-	-	-	-	(20)	13,660
<b>Leisure &amp; Community Facilities Total</b>		<b>(65,330)</b>	<b>301,890</b>	<b>(2,030)</b>	<b>(82,340)</b>	<b>-</b>	<b>0</b>	<b>(166,740)</b>	<b>(150,000)</b>	<b>-</b>	<b>-</b>	<b>(250)</b>	<b>-</b>	<b>30</b>	<b>(164,770)</b>
<b>Operations &amp; Commercial</b>															
Allotments	Net budget movement on service area below £10k	-	(560)	-	(400)	-	-	2,680	-	-	-	(30)	-	30	1,720
Carparking King's Lynn & West Norfolk	Redistribution of staffing costs within directorate. Inflationary increase on income.	133,100	33,640	(630)	(1,210)	-	-	(46,870)	-	-	-	(10)	-	10	118,030
Carparking Shared Services	Redistribution of staffing costs within directorate.	(81,950)	-	(280)	(90)	-	-	30	-	-	-	-	-	20	(82,270)
CCTV	Reduction in contract provision with external client impacting income from clients.	18,050	(22,150)	(310)	6,970	-	-	13,870	-	-	-	(30)	(20)	60	16,440
Cleansing & Street Sweeping	Redistribution of staffing costs within directorate.	(118,720)	(380)	(1,190)	(620)	-	-	(1,270)	-	-	-	(300)	-	(60)	(122,540)
Crem & Cemeteries	Removal of budget error that overstated budget income in previous MTFS.	(1,220)	(990)	(1,300)	(550)	-	-	240,130	-	-	-	(180)	-	80	235,970
Depots	Net budget movement on service area below £10k	-	(2,190)	-	20	-	-	-	-	-	-	-	-	(20)	(2,190)
Events	Net budget movement on service area below £10k	-	(40)	(90)	(170)	-	-	40	-	-	-	-	-	50	(210)
General Markets	Net budget movement on service area below £10k	-	(130)	-	(110)	-	-	(510)	-	-	-	-	-	-	(750)
Parks, Sport Grounds & Open Spaces	Redistribution of staffing costs within directorate.	115,220	(2,000)	(1,380)	(1,350)	-	-	(1,070)	-	-	-	(440)	-	10	108,990
Play Areas	Net budget movement on service area below £10k	50	(1,050)	-	(40)	-	-	1,440	-	-	-	-	-	(120)	280
Pontoons	Net budget movement on service area below £10k	-	-	-	(50)	-	-	(50)	-	-	-	-	-	-	(100)
Public Conveniences	Reduced budget for water and drainage rates to reflect current actuals.	-	(28,990)	-	-	-	-	100	-	-	-	-	-	-	(28,890)
Refuse & Recycling	Reduction to Flytipping budget previously set (£117k). (£69k) Movement in estimated waste processing costs. (£35k) anticipated net increase in income following F&C increase and consideration for lost contracts. (£108k) expected in additional EPR grant, however decrease of £50k in waste collection credits	(11,390)	(50)	380	(121,320)	(69,810)	-	(35,880)	(51,490)	-	-	(90)	(45,000)	13,300	(321,350)
Resort	Redistribution of staffing costs within directorate.	(28,550)	(2,180)	(5,180)	(1,370)	-	-	(35,250)	-	-	-	-	-	100	(72,430)
Resort Investment Properties	Net budget movement on service area below £10k	-	-	-	-	-	-	(30)	-	-	-	-	-	-	(30)
Section 106	Net budget movement on service area below £10k	-	(510)	-	-	-	-	50	-	-	-	-	-	60	(400)

Service	Notes	Employees	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
Town Centre Operations	Redistribution of staffing costs within directorate.	12,260	-	(1,270)	(30)	-	-	-	-	-	-	(70)	-	20	10,910
<b>Operations &amp; Commercial Total</b>		<b>36,850</b>	<b>(27,580)</b>	<b>(11,250)</b>	<b>(120,320)</b>	<b>(69,810)</b>	-	<b>137,410</b>	<b>(51,490)</b>	-	-	<b>(1,150)</b>	<b>(45,020)</b>	<b>13,540</b>	<b>(138,820)</b>
<b>Programme and Project Delivery</b>															
Corporate Projects	Review of budget allocations for project staff and capitalisation of salaries against capital projects	119,440	-	(160)	(50)	-	-	-	-	-	-	(40)	-	(123,640)	(4,450)
Housing Subsidiaries	Net budget movement on service area below £10k	-	(1,840)	-	-	-	-	(50)	-	-	-	-	-	1,810	(80)
<b>Programme and Project Delivery Total</b>		<b>119,440</b>	<b>(1,840)</b>	<b>(160)</b>	<b>(50)</b>	-	-	<b>(50)</b>	-	-	-	<b>(40)</b>	-	<b>(121,830)</b>	<b>(4,530)</b>
<b>Property &amp; Projects</b>															
General Properties	Revised provision for statutory maintenance and inspection work to premises, partially offset budget from Offices cost centre.	-	48,660	-	(240)	-	-	-	-	-	-	-	-	50	48,470
Industrial Units	Net budget movement on service area below £10k	(9,480)	17,270	-	(490)	-	-	(620)	-	-	-	-	-	(16,510)	(9,830)
KLAC Rentals	Net budget movement on service area below £10k	-	840	-	-	-	-	-	-	-	-	-	-	10	850
KLIC	Net budget movement on service area below £10k	(200)	930	-	(330)	-	-	10	-	-	-	-	-	(60)	350
Offices	Budget combined into General Properties for statutory inspections and maintenance.	(4,670)	(39,550)	(710)	(790)	-	-	(80)	-	-	-	(160)	-	50	(45,910)
Property Services	Net budget movement on service area below £10k	51,900	(70)	(1,330)	(50)	-	-	(58,400)	-	-	-	(20)	-	(40)	(8,010)
Shops And Offices	Town Centre commercial tenants reduction in income.	-	6,670	-	-	-	-	51,850	-	-	-	-	(1,850)	120	56,790
Street Lighting	Net budget movement on service area below £10k	-	(4,210)	-	-	-	-	290	-	-	-	-	-	-	(3,920)
<b>Property &amp; Projects Total</b>		<b>37,550</b>	<b>30,540</b>	<b>(2,040)</b>	<b>(1,900)</b>	-	-	<b>(6,950)</b>	-	-	-	<b>(180)</b>	<b>(1,850)</b>	<b>(16,380)</b>	<b>38,790</b>
<b>Regeneration, Housing &amp; Place</b>															
Conservation & Heritage	Net budget movement on service area below £10k	-	(1,040)	-	-	-	-	-	-	-	-	-	-	(10)	(1,050)
Economic Regeneration	Additional budget for Economic Growth Officer and Part-time Support, which will be charged against grants, upon receipt that are not included in budget.	63,120	-	(230)	19,240	-	-	-	-	-	-	(30)	-	50	82,150
Guildhall & Arts	Guildhall Fundraiser role £60k, Insurance for Capital works both from a revenue budget of £735k allocated across this and future years approved at Council July 2025.	60,000	89,920	-	(10)	-	-	-	-	-	-	-	-	-	149,910
Housing Options	Transfer of budget from Housing Strategy to fund Housing Options additional support. Homechoice grant income increased.	81,050	-	3,740	(780)	-	-	(20)	(30,000)	-	-	(130)	-	-	53,860

Service	Notes	Employees	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
Housing Strategy	Budget transferred to Housing Options. Grant moved to Other Government Grants following revised formula for Government Funding.	(67,430)	(60)	(1,310)	150	-	-	-	98,070	-	-	-	-	98,110	127,530
King's Lynn & Downham Market Tics	Net budget movement on service area below £10k	-	-	-	-	-	-	-	-	-	-	-	-	(10)	(10)
Museums	Net budget movement on service area below £10k	-	-	-	(60)	-	-	-	-	-	-	-	-	(50)	(110)
Regeneration Projects	Net budget movement on service area below £10k	(2,050)	(20)	(110)	(60)	-	-	-	-	-	-	(30)	-	(30)	(2,300)
Tourism	Net budget movement on service area below £10k	670	-	-	(1,270)	-	-	150	-	-	-	(20)	-	(20)	(490)
<b>Regeneration, Housing &amp; Place Total</b>		<b>135,360</b>	<b>88,800</b>	<b>2,090</b>	<b>17,210</b>	<b>-</b>	<b>-</b>	<b>130</b>	<b>68,070</b>	<b>-</b>	<b>-</b>	<b>(210)</b>	<b>-</b>	<b>98,040</b>	<b>409,490</b>
<b>Resources (S151 Officer)</b>															
Corp Costs & Provs	Reduction in Secondary Pension Payment of (£741k). Increase in Bad Debt Provision £100k. Bank Charges increased £40k to reflect actual transaction levels. Cost of living contingency provision amended in line with estimates (£210k)	(955,160)	-	-	71,450	-	-	100,000	-	-	-	(180)	-	(30)	(783,920)
Corporate Insurance	CPI increase of income from recharged insurance	-	(50)	-	(30)	-	-	-	-	-	-	-	-	(58,400)	(58,480)
Corporate Mgmt. Team	Provision for Fixed Term Graduate contracts £99k and budget error of £50k shortfall in previous MTFS. Supplies and Services Financial savings target moved to Central Savings and Efficiency plan £100k for reporting purposes.	162,660	-	(3,040)	0	99,730.00	-	-	-	-	-	(90)	-	(30)	259,230
Financial Assistance	Grants to Community projects kept at same levels as previous year.	-	-	-	(18,140)	-	-	(30)	-	-	-	-	-	-	(18,170)
Financial Services	Vacant posts budgeted at salary midpoint, with recruitments coming in higher up the grade reflecting the recruitment market.	56,290	-	-	(9,200)	-	-	-	-	-	-	70	-	(70)	47,090
Int Audit & Fraud	Net budget movement on service area below £10k	(2,160)	-	(300)	(370)	-	-	-	-	-	-	(50)	-	(50)	(2,930)
Revenues & Benefits	Increased gap between Housing Benefits paid and subsidy received for Temporary and Supported Accommodation.	(52,240)	-	(230)	(230)	(3,900,000)	-	(30)	4,500,000	-	-	(230)	-	-	547,040
Special Expenses	Reduced cost of subsidisation by Council towards cost of services provided to Un-Parished areas, following increase in amounts collected from Council Tax and review of costs.	-	-	-	-	-	-	(35,680)	-	-	-	-	-	-	(35,680)
Treasury Management	Net budget movement on service area below £10k	-	-	-	(60)	-	-	-	-	-	-	-	-	-	(60)
<b>Resources (S151 Officer) Total</b>		<b>(790,610)</b>	<b>(50)</b>	<b>(3,570)</b>	<b>43,420</b>	<b>(3,800,270)</b>	<b>-</b>	<b>64,260</b>	<b>4,500,000</b>	<b>-</b>	<b>-</b>	<b>(480)</b>	<b>-</b>	<b>(58,580)</b>	<b>(45,880)</b>
<b>Financing Requirement</b>															
Accounting Adjustments	Increase to Minimum Revenue Provision to reflect proposed Capital Programme.	-	-	-	-	-	-	-	-	-	-	-	-	499,800	499,800

Service	Notes	Employees	Premises	Transport	Supplies and Services	Govt and Other LA Transactions	Financing costs	Customer and Client Receipts	Grants and Contributions	Interest Payable	Interest Receipts	Central Support Services	Movement in reserves	Recharges to services	Grand total
Interest	Provision for interest charges to reflect need for short term borrowing, while capital receipts slow down from housing.	-	-	-	-	-	(104,030)	-	-	1,000,000	-	-	-	-	895,970
Interest receivable	Net budget movement on service area below £10k	-	-	-	-	-	-	-	-	-	1,640	-	-	-	1,640
<b>Financing Requirement Total</b>		-	-	-	-	-	<b>(104,030)</b>	-	-	<b>1,000,000</b>	<b>1,640</b>	-	-	<b>499,800</b>	<b>1,397,410</b>
<b>Internal Drainage Board</b>															
Internal Drainage Board	Estimated increase to Drainage Board Levy moved from 2.4% to 5.5% following early budget engagement with Internal Drainage Boards.	-	-	-	51,291	-	-	-	-	-	-	-	-	-	51,291
<b>Internal Drainage Board Total</b>		-	-	-	<b>51,291</b>	-	-	-	-	-	-	-	-	-	<b>51,291</b>
<b>Movement between original and revised budget</b>		<b>4,310</b>	<b>391,530</b>	<b>(21,540)</b>	<b>726,111</b>	<b>(3,870,080)</b>	<b>(104,030)</b>	<b>88,790</b>	<b>4,101,480</b>	<b>1,000,000</b>	<b>1,640</b>	<b>(4,480)</b>	<b>(722,860)</b>	<b>414,930</b>	<b>2,005,801</b>
<b>Borough Spend Total</b>															<b>28,683,941</b>

**Appendix 4a - Published Proposed Fees and Charges 2026/2027**

Trade Waste Fees are not automatically published due to their commercial nature. However, customers and potential service users are able to request access details of specific services, by request to the relevant service team.

Crematorium Fees are not automatically published due to their commercial nature. However, customers and potential service users are able to request access details of specific services, by request to the relevant service team.

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Index	Service Team	Service Description	Service Description	Service Description	Includes VAT	Charge 2025/26 including VAT £	Charge 2025/26 excluding VAT £	Charge 2026/27 including VAT £	Charge 2026/27 excluding VAT £
1	Tourism	Stories of Lynn	Admissions	Adults	Y	3.95	3.29	3.95	3.29
1	Tourism	Stories of Lynn	Admissions	Juniors	Y	1.95	1.63	1.95	1.63
1	Tourism	Stories of Lynn	Admissions	Concessions	Y	2.95	2.46	2.95	2.46
1	Tourism	Stories of Lynn	Admissions	Family (2 adults and 2 children)	Y	9.85	8.21	9.85	8.21
1	Tourism	Stories of Lynn	Admissions	Adult Group	Y	3.55	2.96	3.55	2.96
1	Tourism	Stories of Lynn	Admissions	Concession Group	Y	2.65	2.21	2.65	2.21
1	Tourism	Stories of Lynn	Admissions	Child Group	Y	1.75	1.46	1.75	1.46
1	Tourism	Stories of Lynn	Admissions	Sunday Joint Adult	Y	5.95	4.96	5.95	4.96
1	Tourism	Stories of Lynn	Admissions	Sunday Joint Concession	Y	3.95	3.29	3.95	3.29
1	Tourism	Stories of Lynn	Admissions	Sunday Joint Child	Y	2.95	2.46	2.95	2.46
1	Tourism	Stories of Lynn	Admissions	Adult with Norfolk Museum Pass	Y	3.20	2.67	3.20	2.67
1	Tourism	Stories of Lynn	Admissions	Child with Norfolk Museum Pass	Y	1.60	1.33	1.60	1.33
1	Tourism	Stories of Lynn	Admissions	Adult with Friend of KL Museum Pass	Y	3.55	2.96	3.55	2.96
1	Tourism	Stories of Lynn	Admissions	Child with Friend of KL Museum Pass	Y	1.75	1.46	1.75	1.46
1	Tourism	Stories of Lynn	Admissions	South Gate/Red Mount Chapel combined ticket - Adult	-	FREE	FREE	FREE	FREE
1	Tourism	Stories of Lynn	Admissions	South Gate/Red Mount Chapel combined ticket - Child	-	FREE	FREE	FREE	FREE
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Monday to Thursday	Y	110.00	91.67	115.00	95.83
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Friday	Y	140.00	116.67	145.00	120.83
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Saturday & Sunday	Y	170.00	141.67	175.00	145.83
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Wedding - Ceremony only - Weekday	Y	600.00	500.00	625.00	520.83
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Wedding - Ceremony only - Friday	Y	790.00	658.33	825.00	687.50
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Wedding - Ceremony only - Weekend	Y	940.00	783.33	980.00	816.67
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Wedding - Ceremony and/or Reception - Monday to Thursday (inc setup, pay bar and kitchen use)	Y	1,720.00	1,433.33	1,790.00	1,491.67
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Wedding - Ceremony and/or Reception - Friday (inc setup, pay bar and kitchen use)	Y	2,260.00	1,883.33	2,350.00	1,958.33
2	Hall and Room Hire	King's Lynn Town Hall	Stone Hall/Assembly Room Suite - Charge Per Hour	Wedding - Ceremony and/or Reception - Saturday and Sunday (inc setup, pay bar and kitchen use)	Y	2,690.00	2,241.67	2,800.00	2,333.33
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Charge per Hour - Monday to Friday	Y	95.00	79.17	99.00	82.50
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Charge per Hour - Saturday and Sunday	Y	155.00	129.17	162.00	135.00
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Meeting Rooms - Charge per hour - Monday to Friday	Y	58.00	48.33	60.00	50.00
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Meeting Rooms - Charge per hour - Saturday and Sunday	Y	110.00	91.67	115.00	95.83
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Set-up time per hour	Y	65.00	54.17	65.00	54.17
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Corkage charge per bottle	Y	10.00	8.33	10.00	8.33
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Hire of Public Address System	Y	86.00	71.67	90.00	75.00
2	Hall and Room Hire	King's Lynn Town Hall	Card Room (Meetings, Whist Drives etc.)	Additional charge after midnight	Y	300.00	250.00	315.00	262.50
3	Community Centres	South Lynn Community Centre	Main Hall	Off Peak per hour	Y	26.00	21.67	27.00	22.50
3	Community Centres	South Lynn Community Centre	Main Hall	Peak per hour	Y	34.00	28.33	35.00	29.17
3	Community Centres	Community Rooms	Community Rooms	Per hour	Y	22.00	18.33	23.00	19.17
3	Community Centres	Fairstead Community Centre	Main Hall	Off Peak per hour	Y	26.00	21.67	27.00	22.50
3	Community Centres	Fairstead Community Centre	Main Hall	Peak per hour	Y	35.00	29.17	35.00	29.17
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Bowling Green	Per Session - 2 hours approx.	Y	7.30	6.08	7.60	6.33
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Crazy Golf	Adults - per round	Y	4.00	3.33	4.20	3.50
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Crazy Golf	Juniors - per round	Y	3.40	2.83	3.50	2.92
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Tennis - Grass Court/Hard Court (2 hours)	Per court	Y	13.40	11.17	13.90	11.58
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Pitch and Putt	Adults - per game	Y	6.00	5.00	6.20	5.17
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Pitch and Putt	Juniors - per game	Y	4.80	4.00	5.00	4.17
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Footgolf	Adults - per game	Y	6.00	5.00	6.20	5.17
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Footgolf	Juniors - per game	Y	4.80	4.00	5.00	4.17
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Putting Green	Adults - per round	Y	4.70	3.92	4.90	4.08

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4	Sport and Recreation	Seasonal Amenities - Hunstanton	Putting Green	Juniors - per round	Y	3.90	3.25	4.10	3.42
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Recreation Ground	Caravan Rallies – per van per day	Y	10.00	8.33	10.40	8.67
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Chalets	Daily Hire	Y	30.00	25.00	31.20	26.00
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Chalets	Weekly Hire	Y	150.00	125.00	156.20	130.17
4	Sport and Recreation	Seasonal Amenities - Hunstanton	Chalets	Seasonal Hire	Y	837.50	697.92	871.80	726.50
4	Sport and Recreation	Resort Services	Permit for Launch of Personal Watercraft/Power Boats	Non Member - Per Annum (in advance, conditions apply)	Y	31.40	26.17	32.70	27.25
4	Sport and Recreation	Resort Services	Permit for Launch of Personal Watercraft/Power Boats	Member - Per Annum (in advance, conditions apply)	Y	8.60	7.17	9.00	7.50
4	Sport and Recreation	Resort Services	Permit for Launch of Personal Watercraft/Power Boats	Day Permit (Training certification and insurance must be shown)	Y	15.40	12.83	16.00	13.33
5	Waste Collection	Domestic Refuse Charges	Bulk Waste Collections	First three items	Y	41.80	34.83	43.50	36.25
5	Waste Collection	Domestic Refuse Charges	Bulk Waste Collections	Per additional item thereafter	Y	14.30	11.92	14.90	12.42
5	Waste Collection	Domestic Refuse Charges	Bulk Waste Collections	Side Waste - Purchase of Tag	Y	2.60	2.17	2.70	2.25
5	Waste Collection	Domestic Refuse Charges	Bulk Waste Collections	Replacement of lost wheelie bin - Delivered	Y	51.40	42.83	53.50	44.58
5	Waste Collection	Domestic Refuse Charges	Contact telephone number for following services (01553 782060)	Garden Waste - Fortnightly Brown Bin Collection	Y	78.00	65.00	81.00	67.50
5	Waste Collection	Domestic Refuse Charges	Contact telephone number for following services (01553 782060)	Re delivery of Brown Bin to same customer address following contract cancellation and bin removal	Y	35.00	29.17	36.45	30.38
5	Waste Collection	Domestic Refuse Charges	Contact telephone number for following services (01553 782060)	Collection Hazardous Household Waste	-	FREE	FREE	FREE	FREE
5	Waste Collection	Domestic Refuse Charges	Empty of Parish Litter Bin	Per bin per year	N	260.20	260.20	267.12	267.12
5	Waste Collection	Domestic Refuse Charges	Empty of Parish Litter Bin	Empty of Parish Dog Waste Bin (per emptying)	Y	5.07	4.23	5.26	0.00
5	Waste Collection	Domestic Refuse Charges	Empty of Parish Litter Bin	Empty of a Dog Waste Bin or its contents from a bin not in public ownership (Max 45 litres)	Y	6.28	5.23	6.52	0.00
5	Waste Collection	Domestic Refuse Charges	Empty of Parish Litter Bin	Admin Charge for invoicing for Clinical Waste Disposal and Household Hazardous Waste (Per Invoice)	Y	215.10	179.25	223.27	186.06
6	Markets/Hanging Baskets and Allotments	Markets	King's Lynn (Tuesday and Friday) & Hunstanton (Wednesday)	Regular Traders (Per metre frontage)	N	6.20	6.20	6.50	6.50
6	Markets/Hanging Baskets and Allotments	Markets	King's Lynn (Tuesday and Friday) & Hunstanton (Wednesday)	Casual Traders (Per metre frontage)	N	9.10	9.10	9.50	9.50
6	Markets/Hanging Baskets and Allotments	Markets	King's Lynn (Saturday)	Regular Traders (Per metre frontage)	N	5.50	5.50	5.70	5.70
6	Markets/Hanging Baskets and Allotments	Markets	King's Lynn (Saturday)	Casual Traders (Per metre frontage)	N	8.00	8.00	8.30	8.30
6	Markets/Hanging Baskets and Allotments	Markets	Hunstanton (Sunday)	Regular Traders (Per metre frontage)	N	11.70	11.70	12.20	12.20
6	Markets/Hanging Baskets and Allotments	Markets	Hunstanton (Sunday)	Casual Traders (Per metre frontage)	N	17.50	17.50	18.20	18.20
6	Markets/Hanging Baskets and Allotments	Markets	Market Parking	All markets - any vehicle for one market (per annum)	Y	25.80	21.50	26.90	22.42
6	Markets/Hanging Baskets and Allotments	Markets	Market Parking	All markets - any vehicle for any market (per annum)	Y	37.50	31.25	39.00	32.50
6	Markets/Hanging Baskets and Allotments	Markets	Discount Scheme	Hanging Baskets (supply, delivery and removal)	Y	79.10	65.92	82.30	68.58
6	Markets/Hanging Baskets and Allotments	Markets	Discount Scheme	Allotments - King's Lynn (Per square metre per annum)	N	0.34	0.34	0.34	0.34
6	Markets/Hanging Baskets and Allotments	Markets	Public Conveniences	Radar key for disabled toilets	Y	5.40	4.50	5.60	4.67
7	Careline	Analogue Units	Within District	Weekly charge VAT Exemption	Exempt	3.40	3.40	3.55	3.55
7	Careline	Analogue Units	Within District	Connection Charge (single payment) VAT Exemption	Exempt	44.99	44.99	50.00	50.00
7	Careline	Analogue Units	Outside District	Weekly charge VAT Exemption	Exempt	3.40	3.40	3.55	3.55
7	Careline	Analogue Units	Outside District	Connection Charge (Single payment) VAT Exemption	Exempt	59.99	59.99	70.00	70.00
7	Careline	Digital Units	Within District	Monitoring and Maintenance Charge VAT Exemption	Exempt	4.80	4.80	5.00	5.00
7	Careline	Digital Units	Within District	Connection Charge (single payment) VAT Exemption	Exempt	44.99	44.99	50.00	50.00
7	Careline	Digital Units	Outside District	Monitoring and Maintenance Charge VAT Exemption	Exempt	0.00	0.00	0.00	0.00
7	Careline	Digital Units	Outside District	Connection Charge (single payment) VAT Exemption	Exempt	60.00	60.00	70.00	70.00
7	Careline	Digital Units	Outside District	GO Alarms	Exempt	6.50	6.50	6.80	6.80
7	Careline	Digital Units	Outside District	Postal Units	Exempt	30.00	30.00	35.00	35.00
7	Careline	Digital Units	Outside District	Keysafes	Exempt	65.00	65.00	65.00	65.00
8	CCTV	Access to Data	Access to Data	Access to Information DPA 98 C29 Section 35(2) Request for CCTV Images Form	Y	123.00	102.50	128.00	106.67
9	Administrative Services	Register of Electors	Statutory Fees	Flat Rate	N	10.00	10.00	10.00	10.00

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9	Administrative Services	Register of Electors	Statutory Fees	Plus per 1000 names or part thereof	N	5.00	5.00	5.00	5.00
9	Administrative Services	Register of Electors	Statutory Fees	Flat Rate	N	20.00	20.00	20.00	20.00
9	Administrative Services	Register of Electors	Statutory Fees	Plus per 1000 names or part thereof	N	1.50	1.50	1.50	1.50
9	Administrative Services	Register of Electors	Overseas Electors Lists (Statutory Fee)	Flat Rate	N	10.00	10.00	10.00	10.00
9	Administrative Services	Register of Electors	Overseas Electors Lists (Statutory Fee)	Plus per 1000 names or part thereof	N	5.00	5.00	5.00	5.00
9	Administrative Services	Register of Electors	Overseas Electors Lists (Statutory Fee)	Flat Rate	N	20.00	20.00	20.00	20.00
9	Administrative Services	Register of Electors	Overseas Electors Lists (Statutory Fee)	Plus per 1000 names or part thereof	N	1.50	1.50	1.50	1.50
9	Administrative Services	Register of Electors	Monthly Additions (Statutory Fee)	Flat Rate	N	10.00	10.00	10.00	10.00
9	Administrative Services	Register of Electors	Monthly Additions (Statutory Fee)	Plus per 1000 names or part thereof	N	5.00	5.00	5.00	5.00
9	Administrative Services	Register of Electors	Monthly Additions (Statutory Fee)	Flat Rate	N	20.00	20.00	20.00	20.00
9	Administrative Services	Register of Electors	Monthly Additions (Statutory Fee)	Plus per 1000 names or part thereof	N	1.50	1.50	1.50	1.50
9	Administrative Services	Register of Electors	Printed Form (Marked Copy)	Flat Rate	N	10.00	10.00	10.00	10.00
9	Administrative Services	Register of Electors	Printed Form (Marked Copy)	Plus per 1000 names or part thereof	N	2.00	2.00	2.00	2.00
9	Administrative Services	Register of Electors	Data Form (Marked copy)	Flat Rate	N	10.00	10.00	10.00	10.00
9	Administrative Services	Register of Electors	Data Form (Marked copy)	Plus per 1000 names or part thereof	N	1.00	1.00	1.00	1.00
9	Administrative Services	General Administration	Supply of Miscellaneous Information	Administration Fee	Y	12.30	10.25	12.80	10.67
9	Administrative Services	General Administration	Supply of Miscellaneous Information	Plus cost per sheet	Y	0.10	0.08	0.10	0.08
9	Administrative Services	General Administration	Returns and Declarations as to Election Expenses (Statutory Fee)	Price for each side of each page	N	0.20	0.20	0.20	0.20
9	Administrative Services	General Administration	Returns and Declarations as to Election Expenses (Statutory Fee)	Inspection of a Request for Election	N	0.10	0.10	0.10	0.10
9	Administrative Services	Supply of Minutes and Agenda	Supply of Planning Committee or Cabinet Agenda	Per annum	Y	132.30	110.25	137.70	114.75
9	Administrative Services	Supply of Minutes and Agenda	Supply of Planning Committee or Cabinet Agenda	Per agenda	Y	11.80	9.83	12.30	10.25
9	Administrative Services	Supply of Minutes and Agenda	Supply of Planning Committee or Cabinet Agenda	Other Agendas	Y	6.60	5.50	6.90	5.75
9	Administrative Services	Supply of Minutes and Agenda	Supply of Planning Committee or Cabinet Agenda	A4 Photocopies	Y	0.10	0.08	0.10	0.08
9	Administrative Services	Supply of Minutes and Agenda	Supply of Planning Committee or Cabinet Agenda	Supply of Council Minutes (Per annum)	Y	92.90	77.42	96.70	80.58
9	Administrative Services	Planning Administrative Fees	Photocopies	A4 Copies	Y	0.10	0.08	0.10	0.08
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A3	Y	0.10	0.08	0.10	0.08
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A2 (Black and White)	Y	6.70	5.58	7.00	5.83
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A2 (Colour)	Y	9.40	7.83	9.80	8.17
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A1 (Black and White)	Y	8.30	6.92	8.60	7.17
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A1 (Colour)	Y	11.50	9.58	12.00	10.00
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A0 (Black and White)	Y	9.50	7.92	9.90	8.25
9	Administrative Services	Planning Administrative Fees	Photocopies	Copies of deposited plans A0 (Colour)	Y	12.80	10.67	13.30	11.08
9	Administrative Services	Planning Administrative Fees	Photocopies	Request for confirmation that development has been carried out in accordance with the terms of an Enforcement Notice or Legal Agreement.	N	86.60	86.60	180.00	180.00
9	Administrative Services	Planning Administrative Fees	Photocopies	High Hedges Complaint	N	290.00	290.00	301.90	301.90
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	CON 29R (VAT to be added)	N	137.00	137.00	142.60	142.60
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	CON 29O (each question) (VAT to be added)	N	44.00	44.00	45.80	45.80
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	Parcel fee (each)	N	40.00	40.00	41.60	41.60
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	Assisted Personal Search	N	72.80	72.80	75.80	75.80
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	Additional own enquiries (each)	N	50.90	50.90	53.00	53.00
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	LLC1 (submitted by post/DX)	N	40.00	40.00	0.00	0.00
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	LLC1	N	40.00	40.00	41.60	41.60
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	Planning History Search - back to 1994	N	72.80	72.80	75.80	75.80
9	Administrative Services	Planning Administrative Fees	Legal and Local Land Charges	Planning History Search - back to 1948	N	163.71	163.71	170.40	170.40
9	Administrative Services	Street Naming and Numbering Fees	New Addresses - Numbering/naming of new properties(Including Industrial Units)	1 Plot	N	75.30	75.30	78.40	78.40
9	Administrative Services	Street Naming and Numbering Fees	New Addresses - Numbering/naming of new properties(Including Industrial Units)	2 - 5 Plots (Price Per Plot)	N	60.00	60.00	62.50	62.50
9	Administrative Services	Street Naming and Numbering Fees	New Addresses - Numbering/naming of new properties(Including Industrial Units)	6-10 Plots (Price Per Plot)	N	55.00	55.00	57.30	57.30
9	Administrative Services	Street Naming and Numbering Fees	New Addresses - Numbering/naming of new properties(Including Industrial Units)	11 - 19 Plots (Price Per Plot)	N	52.50	52.50	54.70	54.70
9	Administrative Services	Street Naming and Numbering Fees	New Addresses - Numbering/naming of new properties(Including Industrial Units)	20 - 99 plots (Price Per Plot)	N	50.00	50.00	52.10	52.10
9	Administrative Services	Street Naming and Numbering Fees	New Addresses - Numbering/naming of new properties(Including Industrial Units)	100+plots ( First 100 plots £50 per plot and then £30 per plot there after)	N	£30-£50	£30-£50	£31.20-£52.10	£31.20-£52.10
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	1 Plot	N	75.30	75.30	78.40	78.40

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9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	2 - 5 Plots (Price Per Plot)	N	60.00	60.00	62.50	62.50
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	6-10 Plots (Price Per Plot)	N	55.00	55.00	57.30	57.30
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	11 - 19 Plots (Price Per Plot)	N	52.50	52.50	54.70	54.70
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	20 - 99 plots (Price Per Plot)	N	50.00	50.00	52.10	52.10
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	100+plots ( First 100 plots £50 per plot and then £30 per plot there after)	N	£30 - £50	£30 - £50	£31.20 - £52.10	£31.20 - £52.10
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	Individual re-number / individual house name or re-name including notification	N	75.30	75.30	78.40	78.40
9	Administrative Services	Street Naming and Numbering Fees	Existing Addresses - Development re-number due to change in plot numbers or plot positions including notification	Re-name of Street where requested by residents including notification (Excluding Street Nameplate)	N	625.00	625.00	650.60	650.60
9	Administrative Services	Street Naming and Numbering Fees	Other Fees	Installation of new street nameplates (Per Nameplate)	Y	250.00	208.33	260.30	216.92
9	Administrative Services	Street Naming and Numbering Fees	Other Fees	Confirmation of address to solicitors / conveyance's / owner or occupier (Per Notification)	N	75.30	75.30	78.40	78.40
10	Car Parks and PSV Parking	Hunstanton	Central Car Park	Pay and Display Up to 1 Hour	Y	2.50	2.08	2.60	2.17
10	Car Parks and PSV Parking	Hunstanton	Central Car Park	Pay and Display Up to 2 hours	Y	3.80	3.17	4.00	3.33
10	Car Parks and PSV Parking	Hunstanton	Central Car Park	Pay and Display Up to 3 hours	Y	4.70	3.92	4.90	4.08
10	Car Parks and PSV Parking	Hunstanton	Central Car Park	Pay and Display Up to 5 hours	Y	6.20	5.17	6.50	5.42
10	Car Parks and PSV Parking	Hunstanton	Central Car Park	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Hunstanton	Valentine Road Car Park	Pay and Display Up to 30 minutes	Y	1.50	1.25	1.60	1.33
10	Car Parks and PSV Parking	Hunstanton	Valentine Road Car Park	Pay and Display Up to 1 Hour	Y	2.50	2.08	2.60	2.17
10	Car Parks and PSV Parking	Hunstanton	Valentine Road Car Park	All day before 10.00am (valid 24 hours)	Y	1.50	1.25	1.60	1.33
10	Car Parks and PSV Parking	Hunstanton	Valentine Road Car Park	All day after 10.00am (valid 24 hours)	Y	3.70	3.08	3.90	3.25
10	Car Parks and PSV Parking	Hunstanton	Valentine Road Car Park	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Hunstanton	North Promenade	Pay and Display Up to 3 hours	Y	6.10	5.08	6.40	5.33
10	Car Parks and PSV Parking	Hunstanton	North Promenade	Pay and Display Up to 4 hours	Y	8.50	7.08	8.80	7.33
10	Car Parks and PSV Parking	Hunstanton	North Promenade	24 Hours	Y	9.60	8.00	10.00	8.33
10	Car Parks and PSV Parking	Hunstanton	North Promenade	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Hunstanton	North Promenade	Pay and Display Up to 3 hours	Y	6.10	5.08	6.40	5.33
10	Car Parks and PSV Parking	Hunstanton	North Promenade	Pay and Display Up to 4 hours	Y	8.50	7.08	8.80	7.33
10	Car Parks and PSV Parking	Hunstanton	North Promenade	24 Hours	Y	10.80	9.00	11.20	9.33
10	Car Parks and PSV Parking	Hunstanton	North Promenade	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Hunstanton	Coach Parking	Up to 3 hours	Y	7.30	6.08	7.60	6.33
10	Car Parks and PSV Parking	Hunstanton	Coach Parking	Over 3 hours until 18:00	Y	9.60	8.00	10.00	8.33
10	Car Parks and PSV Parking	Hunstanton	Coach Parking	Up to 3 hours	Y	7.30	6.08	7.60	6.33
10	Car Parks and PSV Parking	Hunstanton	Coach Parking	Over 3 hours until 18:00	Y	10.80	9.00	11.20	9.33
10	Car Parks and PSV Parking	Hunstanton	Coach Parking	The Green, Hunstanton - Motorcycles	Y	1.00	0.83	1.00	0.83
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st November to 28th February including Bank Holidays except Christmas Day	Up to 1 hour	Y	2.70	2.25	2.80	2.33
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st November to 28th February including Bank Holidays except Christmas Day	Up to 2 hours	Y	5.10	4.25	5.30	4.42
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st November to 28th February including Bank Holidays except Christmas Day	Up to 3 hours	Y	7.30	6.08	7.60	6.33
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st November to 28th February including Bank Holidays except Christmas Day	24 Hours	Y	9.60	8.00	10.00	8.33

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10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st November to 28th February including Bank Holidays except Christmas Day	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st March to 31st October including Bank Holidays	Up to 1 hour	Y	2.70	2.25	2.80	2.33
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st March to 31st October including Bank Holidays	Up to 2 hours	Y	5.10	4.25	5.30	4.42
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st March to 31st October including Bank Holidays	Up to 3 hours	Y	7.30	6.08	7.60	6.33
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st March to 31st October including Bank Holidays	24 Hours	Y	10.80	9.00	11.20	9.33
10	Car Parks and PSV Parking	Hunstanton	Pay and Display Hunstanton (Excluding Central, Valentine Road and North Promenade Car Parks) 1st March to 31st October including Bank Holidays	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Seniors – Hunstanton Resident (Annual)	Y	98.80	82.33	102.90	85.75
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Six months (unreserved)	Y	197.60	164.67	205.70	171.42
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Twelve months (unreserved)	Y	329.30	274.42	342.80	285.67
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Reserved Twelve months	Y	1,041.00	867.50	1,083.70	903.08
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Water sport/Beach users (valid on North Prom and Cliff)	Y	136.10	113.42	141.70	118.08
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Seafront Kiosk Trader - 1st March to 31st October - Max three per kiosk (Valid Southend Rd, Seagate West excluding South Prom)	Y	52.80	44.00	55.00	45.83
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Seafront Kiosk Trader - 1st March to 31st October - Max three per kiosk (Valid Southend Rd, Seagate West & South Prom)	Y	105.60	88.00	109.90	91.58
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Triangle Traders - 1st March to 31st October - Max three per kiosk (Valid Seagate West)	Y	52.80	44.00	55.00	45.83
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Seafront Kiosk Trader - Annual - Max three per kiosk (Valid Southend Rd, Seagate West excluding South Prom)	Y	71.70	59.75	74.60	62.17
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Triangle Traders - Annual - Max three per kiosk (Valid Seagate West)	Y	71.70	59.75	74.60	62.17
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Seafront Kiosk Trader - Annual - Max three per kiosk (Valid Southend Rd, Seagate West & South Prom)	Y	130.40	108.67	135.70	113.08
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Oasis Bowls (Valid on South Prom and Southend)	N	FREE	FREE	FREE	FREE
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Oasis Leisure Card (Valid on South Prom and Southend)	Y	38.50	32.08	40.10	33.42
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	North Prom Chalet users (Valid on North Prom)	N	FREE	FREE	FREE	FREE
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Rover Passes 1 week from 1 November to 28 February (Valid on all Hunstanton and Heacham car parks and all Long-term car parks in King's Lynn)	Y	33.60	28.00	35.00	29.17
10	Car Parks and PSV Parking	Hunstanton	Season Tickets	Rover Passes 1 week from 31 March to 31 October (Valid on all Hunstanton and Heacham car parks and all Long-term car parks in King's Lynn)	Y	37.80	31.50	39.30	32.75
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st March to 31st October, including Bank Holidays, Inclusive between 8am and 5pm	Up to 1 hour	Y	2.70	2.25	2.80	2.33
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st March to 31st October, including Bank Holidays, Inclusive between 8am and 5pm	Up to 2 hours	Y	5.10	4.25	5.30	4.42
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st March to 31st October, including Bank Holidays, Inclusive between 8am and 5pm	Up to 3 hours	Y	7.30	6.08	7.60	6.33
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st March to 31st October, including Bank Holidays, Inclusive between 8am and 5pm	24 Hours	Y	10.80	9.00	11.20	9.33
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st March to 31st October, including Bank Holidays, Inclusive between 8am and 5pm	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Up to 1 hour	Y	2.70	2.25	2.80	2.33

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10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Up to 2 hours	Y	5.10	4.25	5.30	4.42
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Up to 3 hours	Y	7.30	6.08	7.60	6.33
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	24 Hours	Y	9.60	8.00	10.00	8.33
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Season ticket - Seniors - Valid all year	Y	98.80	82.33	102.90	85.75
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Season ticket - resident - Valid all year	Y	121.60	101.33	126.60	105.50
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Season ticket - non resident - Valid all year	Y	221.00	184.17	230.10	191.75
10	Car Parks and PSV Parking	Heacham (Seasonal)	Charges apply from 1st November to 28th February including Bank Holidays, Inclusive between 8am and 5pm	Season ticket - Beach Hut Resident - Valid March to October	Y	53.00	44.17	55.20	46.00
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	Pay and Display Up to 1 Hour	Y	2.50	2.08	2.60	2.17
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	Pay and Display Up to 2 hours	Y	4.70	3.92	4.90	4.08
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	Pay and Display Up to 5 hours	Y	6.20	5.17	6.50	5.42
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	24 Hours	Y	9.60	8.00	10.00	8.33
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	Season Ticket - Monthly	Y	36.70	30.58	38.20	31.83
10	Car Parks and PSV Parking	Burnham Market Car Park	Inclusive between 8am and 6pm	Season Ticket - Annual	Y	364.40	303.67	379.30	316.08
10	Car Parks and PSV Parking	Lime Grove Car Park	Inclusive between 8am and 6pm	Parking Permit	Y	125.50	104.58	130.60	108.83
10	Car Parks and PSV Parking	King's Lynn	Short Term	Up to half hour (Saturday and Tuesday Market Place and St James , outside multi-storey)	Y	1.50	1.25	1.60	1.33
10	Car Parks and PSV Parking	King's Lynn	Short Term	Up to 1 hour	Y	2.50	2.08	2.60	2.17
10	Car Parks and PSV Parking	King's Lynn	Short Term	Up to 2 hours	Y	3.80	3.17	4.00	3.33
10	Car Parks and PSV Parking	King's Lynn	Short Term	Up to 3 hours	Y	4.70	3.92	4.90	4.08
10	Car Parks and PSV Parking	King's Lynn	Short Term	Up to 5 hours	Y	6.20	5.17	6.50	5.42
10	Car Parks and PSV Parking	King's Lynn	Short Term	Inclusive between 5pm and 8am - up to half hour (Saturday and Tuesday Market Place and St James , outside multi-storey)	Y	1.50	1.25	1.60	1.33
10	Car Parks and PSV Parking	King's Lynn	Short Term	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	King's Lynn	Long Term	All Day before 10am	Y	3.50	2.92	3.60	3.00
10	Car Parks and PSV Parking	King's Lynn	Long Term	All Day after 10am	Y	4.40	3.67	4.60	3.83
10	Car Parks and PSV Parking	King's Lynn	Long Term	Boal Quay all day	Y	3.50	2.92	3.60	3.00
10	Car Parks and PSV Parking	King's Lynn	Long Term	Walks up to 3 hours	N	FREE	FREE	FREE	FREE
10	Car Parks and PSV Parking	King's Lynn	Long Term	Walks over 3 hours all day	Y	3.50	2.92	3.60	3.00
10	Car Parks and PSV Parking	King's Lynn	Long Term	Inclusive between 5pm and 8am ticket expires 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	King's Lynn	Season Tickets	Monthly - Long Term	Y	52.50	43.75	54.70	45.58
10	Car Parks and PSV Parking	King's Lynn	Season Tickets	Annual - Long Term	Y	525.00	437.50	546.50	455.42
10	Car Parks and PSV Parking	King's Lynn	Season Tickets	Annual - Short Term	Y	1,041.00	867.50	1,083.70	903.08
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 1 hour	Y	2.50	2.08	2.60	2.17
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 2 hours	Y	3.80	3.17	4.00	3.33
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 3 hours	Y	4.70	3.92	4.90	4.08
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 4 hours	Y	5.30	4.42	5.50	4.58
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 5 hours	Y	6.20	5.17	6.50	5.42
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 6 hours	Y	7.70	6.42	8.00	6.67
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 7 hours	Y	9.10	7.58	9.50	7.92
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 8 hours	Y	10.60	8.83	11.00	9.17
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 9 hours	Y	12.10	10.08	12.60	10.50
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 10 hours	Y	13.60	11.33	14.20	11.83
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Up to 11 hours	Y	15.10	12.58	15.70	13.08
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Season Ticket	Y	1,041.00	867.50	1,083.70	903.08

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10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Over 1hrs valid until 9am	Y	3.00	2.50	0.00	0.00
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Season Ticket - Annual - Weekdays Monday to Friday (max 50)	Y	1,041.00	867.50	1,083.70	903.08
10	Car Parks and PSV Parking	King's Lynn	Multi-Storey St James	Lynnsport Car Park Parking Permit	N	No Charge	No Charge	No Charge	No Charge
10	Car Parks and PSV Parking	King's Lynn	Penalty Charge Notices	Payment within 14 days	Y	£25.00 - £35.00	£35.00	£35.00	£35.00
10	Car Parks and PSV Parking	King's Lynn	Penalty Charge Notices	Payment after 14 days	Y	£50.00 - £70.00	£70.00	£70.00	£50.00 - £70.00
10	Car Parks and PSV Parking	King's Lynn	Other Charges	Public Service Vehicle (Bus Station Pay and Display)	Y	2.50	2.08	2.60	2.17
10	Car Parks and PSV Parking	King's Lynn	Other Charges	Contract Parking Bay (per annum) (Baker Lane)	Y	1,041.00	867.50	1,083.70	903.08
10	Car Parks and PSV Parking	King's Lynn	Other Charges	Permit Holder (per annum) (St Anne's Fort)	Y	1,041.00	867.50	1,083.70	903.08
11	Funeral Services	Cemeteries	King's Lynn and Hunstanton	Interment fee (Age 18+)	N	1,233.00	1,233.00	1,283.60	1,283.60
11	Funeral Services	Cemeteries	King's Lynn and Hunstanton	For cremated remains	N	146.00	146.00	152.00	152.00
11	Funeral Services	Cemeteries	King's Lynn and Hunstanton	Interment in walled grave or vault (exc construction cost)	N	1,233.00	1,233.00	1,283.60	1,283.60
11	Funeral Services	Cemeteries	King's Lynn and Hunstanton	Disinterment - of earthen burial (Adult)	Y	POA	POA	POA	POA
11	Funeral Services	Cemeteries	King's Lynn and Hunstanton	Disinterment - of earthen burial (Child)	Y	POA	POA	POA	POA
11	Funeral Services	Cemeteries	King's Lynn and Hunstanton	Disinterment - of cremated remains	Y	POA	POA	POA	POA
11	Funeral Services	Cemeteries	Walpole St Andrew, Marshland Smeeth	Interment fee (Age 18+) (additional grave digging fees may apply)	N	839.00	839.00	873.40	873.40
11	Funeral Services	Cemeteries	Walpole St Andrew, Marshland Smeeth	For cremated remains	N	119.00	119.00	123.90	123.90
11	Funeral Services	Cemeteries	Walpole St Andrew, Marshland Smeeth	Interment in walled grave or vault (exc construction cost)	N	839.00	839.00	873.40	873.40
11	Funeral Services	Cemeteries	Walpole St Andrew, Marshland Smeeth	Disinterment - of earthen burial (Adult)	Y	POA	POA	POA	POA
11	Funeral Services	Cemeteries	Walpole St Andrew, Marshland Smeeth	Disinterment - of earthen burial (Child)	Y	POA	POA	POA	POA
11	Funeral Services	Cemeteries	Walpole St Andrew, Marshland Smeeth	Disinterment - of cremated remains	Y	POA	POA	POA	POA
11	Funeral Services	Cemeteries		Purchase of exclusive right of burial	N	251.00	251.00	261.30	261.30
11	Funeral Services	Cemeteries		Purchase of exclusive right of burial	N	802.00	802.00	834.90	834.90
11	Funeral Services	Cemeteries		Purchase of exclusive right of burial	N	1,150.00	1,150.00	1,197.20	1,197.20
11	Funeral Services	Cemeteries		Purchase of exclusive right of burial	N	155.00	155.00	161.40	161.40
11	Funeral Services	Cemeteries		Right to erect memorial	Y	357.00	297.50	371.60	309.67
11	Funeral Services	Cemeteries		Right to erect memorial	Y	733.00	610.83	763.10	635.92
11	Funeral Services	Cemeteries		Right to erect memorial	Y	1,431.00	1,192.50	1,489.70	1,241.42
11	Funeral Services	Cemeteries		Right to erect memorial	Y	155.00	129.17	161.40	134.50
11	Funeral Services	Cemeteries		Right to erect memorial	Y	279.00	232.50	290.40	242.00
11	Funeral Services	Cemeteries		Right to erect memorial	Y	838.00	698.33	872.40	727.00
11	Funeral Services	Cemeteries		Right to erect memorial	Y	176.00	146.67	183.20	152.67
11	Funeral Services	Cemeteries		Right to erect memorial	Y	245.00	204.17	255.00	212.50
11	Funeral Services	Cemeteries		Right to erect memorial	N	73.00	73.00	76.00	76.00
11	Funeral Services	Cemeteries		Right to erect memorial	Y	40.00	33.33	41.60	34.67
11	Funeral Services	Cemeteries		Right to erect memorial	Y	25.00	20.83	26.00	21.67
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Up to 1,000 tonnes	N	135.00	135.00	135.00	135.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	1,001 - 3,000 tonnes	N	185.00	185.00	185.00	185.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	3,001 - 10,000 tonnes	N	270.00	270.00	270.00	270.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	10,001 - 20,000 tonnes	N	335.00	335.00	335.00	335.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	20,001 - 30,000 tonnes	N	450.00	450.00	450.00	450.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Over 30,000 tonnes	N	520.00	520.00	520.00	520.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Vessels with 50 - 1000 persons	N	520.00	520.00	520.00	520.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Vessels with over 1000 persons	N	890.00	890.00	890.00	890.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Extensions	N	105.00	105.00	105.00	105.00
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Expenses incurred - (reinspection due to 'control measures') for first hour	N	82.00	82.00	85.40	85.40
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	PLUS Officer time per hour thereafter or part thereof - minimum 15 minutes	N	39.00	39.00	40.60	40.60
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Ship Water Sample - for the first hour (PLUS lab analysis costs and temp controlled courier)	N	82.00	82.00	85.40	85.40
12	Food Health & Safety	Ship Sanitation Certificate	Ship Sanitation Certificate	Per hour thereafter minimum 15 minutes	N	39.00	39.00	40.60	40.60
12	Environmental Health and Protection	Stray Dog Recovery	Stray Dog Recovery	Recovery Charge (Including Statutory Charge)	N	97.00	97.00	101.00	101.00
12	Environmental Health and Protection	Stray Dog Recovery	Stray Dog Recovery	Kennelling Fee - per day or part thereof	N	12.00	12.00	12.50	12.50
12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	More than 5 days notice	Y	82.00	68.33	0.00	0.00
12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	5 to 2 days notice	Y	123.00	102.50	0.00	0.00

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12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	Less than 2 days notice	Y	164.00	136.67	0.00	0.00
12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	per certificate (based on 2 hours)	Y	0.00	0.00	85.40	71.17
12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	where time to complete certificate is in excess of 2 hours, charge per hour thereafter (minimum 15 minutes)	Y	0.00	0.00	40.60	33.83
12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	Where sampling required - officer costs per hour plus (full sampling costs inc lab and expert samplers)	Y	82.00	68.33	0.00	0.00
12	Food Health & Safety	Export Certificate - Shellfish / Canned Food / Colouring Matter	Export Certificate - Shellfish / Canned Food / Colouring Matter	PLUS Officer time - Charge for the first hour per hour thereafter minimum 15 minutes (between 06:00 - 17:00, Mon to Fri)	Y	82.00	68.33	0.00	0.00
12	Food Health & Safety	Attestations for premises or boats	Attestations for premises or boats	More than 5 days notice	Y	82.00	68.33	0.00	0.00
12	Food Health & Safety	Attestations for premises or boats	Attestations for premises or boats	5 to 2 days notice	Y	123.00	102.50	0.00	0.00
12	Food Health & Safety	Attestations for premises or boats	Attestations for premises or boats	Less than 2 days notice	Y	164.00	136.67	0.00	0.00
12	Food Health & Safety	Attestations for premises or boats	Attestations for premises or boats	per attestation (based on 2 hours)	Y	0.00	0.00	85.40	71.17
12	Food Health & Safety	Attestations for premises or boats	Attestations for premises or boats	where time to complete attestation is in excess of 2 hours, charge per hour thereafter (minimum 15 minutes)	Y	0.00	0.00	40.60	33.83
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	More than 5 days notice	Y	82.00	68.33	0.00	0.00
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	5 to 2 days notice	Y	123.00	102.50	0.00	0.00
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	Less than 2 days notice	Y	164.00	136.67	0.00	0.00
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	per certificate (based on 2 hours)	Y	0.00	0.00	85.40	71.17
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	where time to complete certificate is in excess of 2 hours, charge per hour thereafter (minimum 15 minutes)	Y	0.00	0.00	40.60	33.83
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	where sampling/analysis required officer costs per hour plus (full sampling costs inc lab and expert samplers)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Export Health Certificate - High Risk Food Not of Animal Origin	Export Health Certificate - High Risk Food Not of Animal Origin	PLUS Officer time on site - Charge for inspection for the first hour per hour thereafter minimum 15 minutes (between 09:00 - 18:00, Mon to Fri)	Y	82.00	68.33	0.00	0.00
12	Food Health & Safety	Inland Import Control of Imported Foods	Inland Import Control of Imported Foods	Regulation 2017/625 Article 79 for first hour	N	82.00	82.00	85.40	85.40
12	Food Health & Safety	Inland Import Control of Imported Foods	Inland Import Control of Imported Foods	Per hour thereafter minimum 15 minutes	N	39.00	39.00	40.60	40.60
12	Food Health & Safety	Inland Import Control of Imported Foods	Inland Import Control of Imported Foods	Regulation 2017/625 Article 80 fees for official controls not covered by Article 79 for first hour	N	82.00	82.00	85.40	85.40
12	Food Health & Safety	Inland Import Control of Imported Foods	Inland Import Control of Imported Foods	Per hour thereafter minimum 15 minutes	N	39.00	39.00	40.60	40.60
12	Food Health & Safety	Inland Import Control of Imported Foods	Inland Import Control of Imported Foods	TARP 2011- Unchecked consignment (S.19 &20) Officer time - per hour	N	82.00	82.00	85.40	85.40
12	Food Health & Safety	Inland Import Control of Imported Foods	Inland Import Control of Imported Foods	Per hour thereafter minimum 15 minutes	N	39.00	39.00	40.60	40.60
12	Food Health & Safety	Food	Food	Issue of surrender notice (inc 1 officer costs for first hour)	N	82.00	82.00	85.40	85.40
12	Food Health & Safety	Food	Food	PLUS Officer time on site - per hour or part thereof - minimum 15 minutes	N	39.00	39.00	40.60	40.60
12	Food Health & Safety	Food	Food	PLUS any costs incurred in removal and destruction of goods	N	-	-	-	-
12	Food Health & Safety	Food	Food	Safer Food, Better Business Full Pack (includes postage)	Y	12.00	10.00	12.50	10.42
12	Food Health & Safety	Food	Food	Safer Food, Better Business Refill (includes postage)	Y	0.00	0.00	0.00	0.00
12	Food Health & Safety	Food	Food	Food Re-Rating Fee	N	267.00	267.00	267.00	267.00
12	Food Health & Safety	Training Courses	Training Courses	Hygiene Course - Level 2 (per person)	Y	66.00	55.00	68.70	57.25
12	Food Health & Safety	Training Courses	Training Courses	Health and Safety at Work Course - Level 2 (per person)	Y	66.00	55.00	68.70	57.25
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Food Sample - for the first hour (PLUS lab analysis costs and temp controlled courier)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Per hour thereafter minimum 15 minutes	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Swimming Pool Waters - for the first hour (PLUS lab analysis costs and temp controlled courier)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Thereafter minimum 15 minutes	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Environmental sampling - for the first hour	Y	39.00	32.50	40.60	33.83

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12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Cryptosporidium - for the first hour (PLUS lab analysis costs and temp controlled courier)	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Per hour thereafter minimum 15 minutes	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Legionella - for the first hour (PLUS lab analysis costs and temp controlled courier)	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Sampling (these charges have VAT included)	Sampling (these charges have VAT included)	Per hour thereafter minimum 15 minutes	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Risk Assessment	Single Private Dwelling - Minimum charge for the first hour per supply	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Risk Assessment	Single Private Dwelling - per hour thereafter minimum 15 minutes	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Private Water	Risk Assessment	Small Supplies - Minimum charge for the first hour	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Risk Assessment	Small Supplies - per hour thereafter minimum 15 minutes	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Private Water	Risk Assessment	Large / Commercial Supplies - Minimum charge for the first hour	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Risk Assessment	Large / Commercial Supplies - per hour thereafter minimum 15 minutes	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Private Water	Sampling	Small Supply / Single Dwelling (per supply visit PLUS analysis costs) (Reg 10)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Sampling	Large / Commercial Supplies (per supply visit PLUS analysis costs) (Reg 8 & 9)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Sampling	Per hour thereafter minimum 15 minutes	Y	39.00	32.50	0.00	0.00
12	Food Health & Safety	Private Water	Sampling	Fee for no access visit or late cancellation of booked sampling visit (less than <24h notice)	Y	27.00	22.50	28.10	23.42
12	Food Health & Safety	Private Water	Investigation	Where visit required for the first hour per supply (PLUS lab analysis costs and temp controlled courier)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Private Water	Investigation	Per hour thereafter minimum 15 minutes including any office based investigation	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Private Water	Authorisation	Application by the owner of a supply for permission to breach a standard temporarily whilst remedial work is carried out	Y	118.00	98.33	122.80	102.33
12	Food Health & Safety	Miscellaneous Sampling	Miscellaneous Sample and Analysis	For the first hour (PLUS lab analysis costs and temp controlled courier)	Y	82.00	68.33	85.40	71.17
12	Food Health & Safety	Miscellaneous Sampling	Miscellaneous Sample and Analysis	Per hour thereafter minimum 15 minutes	Y	39.00	32.50	40.60	33.83
12	Food Health & Safety	Miscellaneous Sampling	Environmental Search	Commercial Environmental Enquiry Fee (per hour)	Y	39.00	32.50	40.60	33.83
13	Private Hire and Hackney Carriage Licensing	Combined Driver	Combined Driver	New Grant - 1 year	N	192.00	192.00	192.00	192.00
13	Private Hire and Hackney Carriage Licensing	Combined Driver	Combined Driver	Renewal - 1 year	N	154.00	154.00	154.00	154.00
13	Private Hire and Hackney Carriage Licensing	Combined Driver	Combined Driver	New Grant - 3 year	N	382.00	382.00	382.00	382.00
13	Private Hire and Hackney Carriage Licensing	Combined Driver	Combined Driver	Renewal - 3 year	N	347.00	347.00	347.00	347.00
13	Private Hire and Hackney Carriage Licensing	Hackney Carriage (Saloon)	Hackney Carriage (Saloon)	New Grant	N	159.00	159.00	159.00	159.00
13	Private Hire and Hackney Carriage Licensing	Hackney Carriage (Saloon)	Hackney Carriage (Saloon)	Renewal	N	149.00	149.00	149.00	149.00
13	Private Hire and Hackney Carriage Licensing	Hackney Carriage (Saloon)	Hackney Carriage (Saloon)	Temporary (insurance cover)	N	79.50	79.50	79.50	79.50
13	Private Hire and Hackney Carriage Licensing	Hackney Carriage (Wheelchair)	Hackney Carriage (Wheelchair)	New Grant	N	191.00	191.00	191.00	191.00
13	Private Hire and Hackney Carriage Licensing	Hackney Carriage (Wheelchair)	Hackney Carriage (Wheelchair)	Renewal	N	149.00	149.00	149.00	149.00
13	Private Hire and Hackney Carriage Licensing	Hackney Carriage (Wheelchair)	Hackney Carriage (Wheelchair)	Temporary (insurance cover)	N	95.50	95.50	95.50	95.50
13	Private Hire and Hackney Carriage Licensing	Private Hire Vehicle	Private Hire Vehicle	New Grant	N	148.00	148.00	148.00	148.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Vehicle	Private Hire Vehicle	Renewal	N	133.00	133.00	133.00	133.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Vehicle	Private Hire Vehicle	Temporary (insurance cover)	N	74.00	74.00	74.00	74.00

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13	Private Hire and Hackney Carriage Licensing	Special Event Vehicle	Special Event Vehicle	New Grant	N	153.00	153.00	153.00	153.00
13	Private Hire and Hackney Carriage Licensing	Special Event Vehicle	Special Event Vehicle	Renewal	N	133.00	133.00	133.00	133.00
13	Private Hire and Hackney Carriage Licensing	Special Event Vehicle	Special Event Vehicle	Temporary (insurance cover)	N	76.00	76.00	76.00	76.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (1 vehicle)	Private Hire Operator (1 vehicle)	New Grant - 1 year	N	110.00	110.00	110.00	110.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (1 vehicle)	Private Hire Operator (1 vehicle)	Renewal - 1 year	N	93.00	93.00	93.00	93.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (1 vehicle)	Private Hire Operator (1 vehicle)	New Grant - 5 year	N	304.00	304.00	304.00	304.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (1 vehicle)	Private Hire Operator (1 vehicle)	Renewal - 5 year	N	288.00	288.00	288.00	288.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (2-10 vehicles)	Private Hire Operator (2-10 vehicles)	New Grant - 1 year	N	125.00	125.00	125.00	125.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (2-10 vehicles)	Private Hire Operator (2-10 vehicles)	Renewal - 1 year	N	108.00	108.00	108.00	108.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (2-10 vehicles)	Private Hire Operator (2-10 vehicles)	New Grant - 5 year	N	407.00	407.00	407.00	407.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (2-10 vehicles)	Private Hire Operator (2-10 vehicles)	Renewal - 5 year	N	391.00	391.00	391.00	391.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (11-20 vehicles)	Private Hire Operator (11-20 vehicles)	New Grant - 1 year	N	148.00	148.00	148.00	148.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (11-20 vehicles)	Private Hire Operator (11-20 vehicles)	Renewal - 1 year	N	132.00	132.00	132.00	132.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (11-20 vehicles)	Private Hire Operator (11-20 vehicles)	New Grant - 5 year	N	585.00	585.00	585.00	585.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (11-20 vehicles)	Private Hire Operator (11-20 vehicles)	Renewal - 5 year	N	569.00	569.00	569.00	569.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (20+ vehicles)	Private Hire Operator (20+ vehicles)	New Grant - 1 year	N	217.00	217.00	217.00	217.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (20+ vehicles)	Private Hire Operator (20+ vehicles)	Renewal - 1 year	N	200.00	200.00	200.00	200.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (20+ vehicles)	Private Hire Operator (20+ vehicles)	New Grant - 5 year	N	995.00	995.00	995.00	995.00
13	Private Hire and Hackney Carriage Licensing	Private Hire Operator (20+ vehicles)	Private Hire Operator (20+ vehicles)	Renewal - 5 year	N	979.00	979.00	979.00	979.00
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Licence Plate (non refundable)	N	20.00	20.00	20.00	20.00
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Disclosure and Barring Service Application	N	57.00	57.00	57.00	57.00
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Replacement Vehicle Licence (lost, damaged, change of name/address etc)	N	5.50	5.50	5.50	5.50
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Replacement Vehicle Window Licence (lost, damaged etc)	N	10.50	10.50	10.50	10.50
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Replacement Driver's (paper) Licence (lost, damaged, change etc)	N	5.50	5.50	5.50	5.50
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Replacement Driver's (card) Licence (lost, damaged, change etc)	N	10.50	10.50	10.50	10.50
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Replacement Operator's Licence	N	5.50	5.50	5.50	5.50
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Vehicle Transfer	N	39.00	39.00	39.00	39.00
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Change of Details Admin Fee per licence	N	3.00	3.00	3.00	3.00
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Knowledge Test	N	53.00	53.00	53.00	53.00
13	Private Hire and Hackney Carriage Licensing	Miscellaneous Fees	Miscellaneous Fees	Private Hire Door Sticker	N	22.00	22.00	22.00	22.00
14	Licensing	Street Trading - King's Lynn	Street Trading - King's Lynn	Daily Consent Fee	N	14.00	14.00	14.60	14.60
14	Licensing	Street Trading - King's Lynn	Street Trading - King's Lynn	Pavement Licence	N	75.00	75.00	75.00	75.00
14	Licensing	Street Trading - King's Lynn	Street Trading - King's Lynn	Renewal	N	75.00	75.00	75.00	75.00
14	Licensing	Scrap Metal	Scrap Metal	Scrap Metal Collectors (3 year licence)	N	204.00	204.00	212.40	212.40

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14	Licensing	Scrap Metal	Scrap Metal	Scrap Metal Site (3 year licence)	N	290.00	290.00	301.90	301.90
14	Licensing	Scrap Metal	Scrap Metal	Multi site licence (for 2 sites)	N	456.00	456.00	474.70	474.70
14	Licensing	Scrap Metal	Scrap Metal	Multi site licence (2 businesses at 1 site)	N	434.00	434.00	451.80	451.80
14	Licensing	Scrap Metal	Scrap Metal	Minor variation	N	48.00	48.00	50.00	50.00
14	Licensing	Scrap Metal	Scrap Metal	Major variation	N	99.00	99.00	103.10	103.10
14	Licensing	Sex Establishments	Sex Establishments	Sex Establishments (Grant)	N	1,694.50	1,694.50	1,694.50	1,694.50
14	Licensing	Sex Establishments	Sex Establishments	Sex Establishments (Renewal)	N	1,648.50	1,648.50	1,648.50	1,648.50
14	Licensing	Sex Establishments	Sex Establishments	Sex Establishments (Transfer)	N	1,306.00	1,306.00	1,306.00	1,306.00
14	Licensing	Sex Establishments	Sex Establishments	Sex Establishments (Variation)	N	1,349.00	1,349.00	1,349.00	1,349.00
14	Licensing	Sex Establishments	Sex Establishments	Copy of Sex Establishment licence	N	10.60	10.60	10.60	10.60
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Premises Fee to carry out the practice of skin piercing including 1 practitioner	N	151.00	151.00	157.20	157.20
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Cost per additional practioner at same time as premises fee	N	52.00	52.00	54.10	54.10
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Practitioner Fee to carry out the practice of skin piercing for existing premises (including variation)	N	93.00	93.00	96.80	96.80
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Replacement Certificate	N	12.00	12.00	12.50	12.50
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Additional copy of the byelaws	N	12.00	12.00	12.50	12.50
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Zoo Licence (6 Year Licence)	N	741.00	741.00	741.00	741.00
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Dangerous Wild Animal fees (2 Year Licence)	N	276.00	276.00	276.00	276.00
14	Food Health & Safety	Skin Piercing Registration	Skin Piercing Registration	Premises fee (including variation)	N	0.00	0.00	96.80	96.80
14	Licensing	Licensing	Licensing	Immigration Housing Inspections	N	118.00	118.00	122.80	122.80
14	Licensing	Licensing	Licensing	ECO Flexible Eligibility Declaration	-	FREE	FREE	FREE	FREE
14	Licensing	Licensing	Licensing	Housing Act 2004 Notice Charges	-	Calculated based upon officer time, administration and costs incurred	Calculated based upon officer time, administration and costs incurred	Calculated based upon officer time, administration and costs incurred	Calculated based upon officer time, administration and costs incurred
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Application Fee	New	N	0.00	0.00	157.00	157.00
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Application Fee	Renewal	N	0.00	0.00	142.00	142.00
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	150.00	150.00
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	179.00	179.00
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	256.00	256.00
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	333.00	333.00
14	Licensing	Boarding - Cats, Dogs, Home & Day Care	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Boarding as additional activity	Application Fee	New	N	0.00	0.00	40.00	40.00
14	Licensing	Boarding as additional activity	Application Fee	Renewal	N	0.00	0.00	40.00	40.00
14	Licensing	Boarding as additional activity	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	40.00	40.00
14	Licensing	Boarding as additional activity	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	50.00	50.00
14	Licensing	Boarding as additional activity	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	60.00	60.00
14	Licensing	Boarding as additional activity	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	70.00	70.00
14	Licensing	Boarding as additional activity	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Selling animals as pets	Application Fee	New	N	0.00	0.00	172.00	172.00
14	Licensing	Selling animals as pets	Application Fee	Renewal	N	0.00	0.00	157.00	157.00
14	Licensing	Selling animals as pets	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	160.00	160.00
14	Licensing	Selling animals as pets	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	186.00	186.00
14	Licensing	Selling animals as pets	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	265.00	265.00
14	Licensing	Selling animals as pets	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	344.00	344.00
14	Licensing	Selling animals as pets	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Pets as additional activity	Application Fee	New	N	0.00	0.00	40.00	40.00

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14	Licensing	Pets as additional activity	Application Fee	Renewal	N	0.00	0.00	40.00	40.00
14	Licensing	Pets as additional activity	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	40.00	40.00
14	Licensing	Pets as additional activity	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	54.00	54.00
14	Licensing	Pets as additional activity	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	68.00	68.00
14	Licensing	Pets as additional activity	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	82.00	82.00
14	Licensing	Pets as additional activity	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Horse Riding	Application Fee	New	N	0.00	0.00	180.00	180.00
14	Licensing	Horse Riding	Application Fee	Renewal	N	0.00	0.00	162.00	162.00
14	Licensing	Horse Riding	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	207.00	207.00
14	Licensing	Horse Riding	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	207.00	207.00
14	Licensing	Horse Riding	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	295.00	295.00
14	Licensing	Horse Riding	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	383.00	383.00
14	Licensing	Horse Riding	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Riding as additional activity	Application Fee	New	N	0.00	0.00	50.00	50.00
14	Licensing	Riding as additional activity	Application Fee	Renewal	N	0.00	0.00	50.00	50.00
14	Licensing	Riding as additional activity	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	50.00	50.00
14	Licensing	Riding as additional activity	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	78.00	78.00
14	Licensing	Riding as additional activity	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	106.00	106.00
14	Licensing	Riding as additional activity	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	134.00	134.00
14	Licensing	Riding as additional activity	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Dog Breeding	Application Fee	New	N	0.00	0.00	175.00	175.00
14	Licensing	Dog Breeding	Application Fee	Renewal	N	0.00	0.00	147.00	147.00
14	Licensing	Dog Breeding	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	160.00	160.00
14	Licensing	Dog Breeding	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	194.00	194.00
14	Licensing	Dog Breeding	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	284.00	284.00
14	Licensing	Dog Breeding	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	374.00	374.00
14	Licensing	Dog Breeding	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Breeding as additional activity	Application Fee	New	N	0.00	0.00	50.00	50.00
14	Licensing	Breeding as additional activity	Application Fee	Renewal	N	0.00	0.00	50.00	50.00
14	Licensing	Breeding as additional activity	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	50.00	50.00
14	Licensing	Breeding as additional activity	Compliance/Enforcement fee (includes additional inspection)	1 yr	N	0.00	0.00	74.00	74.00
14	Licensing	Breeding as additional activity	Compliance/Enforcement fee (includes additional inspection)	2 yr	N	0.00	0.00	98.00	98.00
14	Licensing	Breeding as additional activity	Compliance/Enforcement fee (includes additional inspection)	3 yr	N	0.00	0.00	122.00	122.00
14	Licensing	Breeding as additional activity	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Exhibition of animals	Application Fee	New	N	0.00	0.00	365.00	365.00
14	Licensing	Exhibition of animals	Application Fee	Renewal	N	0.00	0.00	340.00	340.00
14	Licensing	Exhibition of animals	Inspection re-rating & variation fee	Inspection re-rating & variation fee	N	0.00	0.00	165.00	165.00
14	Licensing	Exhibition of animals	Compliance/Enforcement fee (includes additional inspection)	(3 year licence-costs included in application)	N	0.00	0.00	(3 year licence-costs included in application)	(3 year licence-costs included in application)
14	Licensing	Exhibition of animals	Compliance/Enforcement fee (includes additional inspection)	(3 year licence-costs included in application)	N	0.00	0.00	(3 year licence-costs included in application)	(3 year licence-costs included in application)
14	Licensing	Exhibition of animals	Compliance/Enforcement fee (includes additional inspection)	(3 year licence-costs included in application)	N	0.00	0.00	(3 year licence-costs included in application)	(3 year licence-costs included in application)

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14	Licensing	Exhibition of animals	Copy of Licence	Copy of Licence	N	0.00	0.00	10.50	10.50
14	Licensing	Premises Licences	Bingo	New Grant	N	0.00	0.00	2,625.00	2,625.00
14	Licensing	Premises Licences	Bingo	Annual Fee	N	0.00	0.00	750.00	750.00
14	Licensing	Premises Licences	Bingo	Variation	N	0.00	0.00	1,312.00	1,312.00
14	Licensing	Premises Licences	Bingo	Transfer	N	0.00	0.00	900.00	900.00
14	Licensing	Premises Licences	Bingo	Re-Instatement	N	0.00	0.00	900.00	900.00
14	Licensing	Premises Licences	Adult Gaming Centre	New Grant	N	0.00	0.00	1,500.00	1,500.00
14	Licensing	Premises Licences	Adult Gaming Centre	Annual Fee	N	0.00	0.00	750.00	750.00
14	Licensing	Premises Licences	Adult Gaming Centre	Variation	N	0.00	0.00	750.00	750.00
14	Licensing	Premises Licences	Adult Gaming Centre	Transfer	N	0.00	0.00	900.00	900.00
14	Licensing	Premises Licences	Adult Gaming Centre	Re-Instatement	N	0.00	0.00	900.00	900.00
14	Licensing	Premises Licences	Betting (track)	New Grant	N	0.00	0.00	1,875.00	1,875.00
14	Licensing	Premises Licences	Betting (track)	Annual Fee	N	0.00	0.00	750.00	750.00
14	Licensing	Premises Licences	Betting (track)	Variation	N	0.00	0.00	937.00	937.00
14	Licensing	Premises Licences	Betting (track)	Transfer	N	0.00	0.00	712.00	712.00
14	Licensing	Premises Licences	Betting (track)	Re-Instatement	N	0.00	0.00	712.00	712.00
14	Licensing	Premises Licences	Betting (other than track)	New Grant	N	0.00	0.00	2,250.00	2,250.00
14	Licensing	Premises Licences	Betting (other than track)	Annual Fee	N	0.00	0.00	450.00	450.00
14	Licensing	Premises Licences	Betting (other than track)	Variation	N	0.00	0.00	1,125.00	1,125.00
14	Licensing	Premises Licences	Betting (other than track)	Transfer	N	0.00	0.00	900.00	900.00
14	Licensing	Premises Licences	Betting (other than track)	Re-Instatement	N	0.00	0.00	900.00	900.00
14	Licensing	Premises Licences	Family Entertainment Centre	New Grant	N	0.00	0.00	1,500.00	1,500.00
14	Licensing	Premises Licences	Family Entertainment Centre	Annual Fee	N	0.00	0.00	562.00	562.00
14	Licensing	Premises Licences	Family Entertainment Centre	Variation	N	0.00	0.00	750.00	750.00
14	Licensing	Premises Licences	Family Entertainment Centre	Transfer	N	0.00	0.00	712.00	712.00
14	Licensing	Premises Licences	Family Entertainment Centre	Re-Instatement	N	0.00	0.00	712.00	712.00
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (1 or 2 machines)	New Grant (Existing Operator)	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (1 or 2 machines)	New Grant	N	0.00	0.00	50.00	50.00
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (1 or 2 machines)	Renewal	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (1 or 2 machines)	Annual Fee	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (1 or 2 machines)	Variation	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (3 or more machines)	New Grant (Existing Operator)	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (3 or more machines)	New Grant	N	0.00	0.00	150.00	150.00
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (3 or more machines)	Renewal	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (3 or more machines)	Annual Fee	N	0.00	0.00	50.00	50.00
14	Licensing	Permits/Registration	Licensed Premises Gaming Machine (3 or more machines)	Variation	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Prize Gaming Permit	New Grant (Existing Operator)	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Prize Gaming Permit	New Grant	N	0.00	0.00	300.00	300.00
14	Licensing	Permits/Registration	Prize Gaming Permit	Renewal	N	0.00	0.00	300.00	300.00
14	Licensing	Permits/Registration	Prize Gaming Permit	Annual Fee	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Prize Gaming Permit	Variation	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Unlicensed Family Entertainment Centre	New Grant (Existing Operator)	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Unlicensed Family Entertainment Centre	New Grant	N	0.00	0.00	300.00	300.00
14	Licensing	Permits/Registration	Unlicensed Family Entertainment Centre	Renewal	N	0.00	0.00	300.00	300.00
14	Licensing	Permits/Registration	Unlicensed Family Entertainment Centre	Annual Fee	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Unlicensed Family Entertainment Centre	Variation	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Club Gaming Permit	New Grant (Existing Operator)	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Club Gaming Permit	New Grant	N	0.00	0.00	200.00	200.00
14	Licensing	Permits/Registration	Club Gaming Permit	Renewal	N	0.00	0.00	200.00	200.00
14	Licensing	Permits/Registration	Club Gaming Permit	Annual Fee	N	0.00	0.00	50.00	50.00
14	Licensing	Permits/Registration	Club Gaming Permit	Variation	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit	New Grant (Existing Operator)	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit	New Grant	N	0.00	0.00	200.00	200.00

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14	Licensing	Permits/Registration	Club Gaming Machine Permit	Renewal	N	0.00	0.00	200.00	200.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit	Annual Fee	N	0.00	0.00	50.00	50.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit	Variation	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit (Fast-track i.e. CPC Holder)	New Grant (Existing Operator)	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit (Fast-track i.e. CPC Holder)	New Grant	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit (Fast-track i.e. CPC Holder)	Renewal	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Club Gaming Machine Permit (Fast-track i.e. CPC Holder)	Annual Fee	N	0.00	0.00	50.00	50.00
14	Licensing	Permits/Registration	Club Gaming Machine Permit (Fast-track i.e. CPC Holder)	Variation	N	0.00	0.00	100.00	100.00
14	Licensing	Permits/Registration	Small Society Lottery	New Grant (Existing Operator)	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Small Society Lottery	New Grant	N	0.00	0.00	40.00	40.00
14	Licensing	Permits/Registration	Small Society Lottery	Renewal	N	0.00	0.00	N/A	N/A
14	Licensing	Permits/Registration	Small Society Lottery	Annual Fee	N	0.00	0.00	20.00	20.00
14	Licensing	Permits/Registration	Small Society Lottery	Variation	N	0.00	0.00	N/A	N/A
15	Housing Standards	Housing Standards	Housing Standards	Immigration Housing Inspections	N	118.00	118.00	122.80	122.80
15	Housing Standards	Housing Standards	Housing Standards	ECO Flexible Eligibility Declaration	N	FREE	FREE	FREE	FREE
						Calculated based upon officer time, administration and costs incurred	Calculated based upon officer time, administration and costs incurred	Calculated based upon officer time, administration and costs incurred	Calculated based upon officer time, administration and costs incurred
15	Housing Standards	Housing Standards	Housing Standards	Housing Act 2004 Notice Charges	N				
15	Housing Standards	HMO Licence - New Application	3 Bedroom	Total Fee	N	0.00	0.00	768.00	768.00
15	Housing Standards	HMO Licence - New Application	3 Bedroom	Part one Fee	N	0.00	0.00	380.00	380.00
15	Housing Standards	HMO Licence - New Application	3 Bedroom	Part Two Fee	N	0.00	0.00	388.00	388.00
15	Housing Standards	HMO Licence - New Application	4 Bedroom	Total Fee	N	0.00	0.00	815.00	815.00
15	Housing Standards	HMO Licence - New Application	4 Bedroom	Part one Fee	N	0.00	0.00	399.00	399.00
15	Housing Standards	HMO Licence - New Application	4 Bedroom	Part Two Fee	N	0.00	0.00	416.00	416.00
15	Housing Standards	HMO Licence - New Application	5 Bedroom	Total Fee	N	0.00	0.00	861.00	861.00
15	Housing Standards	HMO Licence - New Application	5 Bedroom	Part one Fee	N	0.00	0.00	418.00	418.00
15	Housing Standards	HMO Licence - New Application	5 Bedroom	Part Two Fee	N	0.00	0.00	443.00	443.00
15	Housing Standards	HMO Licence - New Application	6 Bedroom	Total Fee	N	0.00	0.00	953.00	953.00
15	Housing Standards	HMO Licence - New Application	6 Bedroom	Part one Fee	N	0.00	0.00	455.00	455.00
15	Housing Standards	HMO Licence - New Application	6 Bedroom	Part Two Fee	N	0.00	0.00	498.00	498.00
15	Housing Standards	HMO Licence - New Application	7 Bedroom	Total Fee	N	0.00	0.00	999.00	999.00
15	Housing Standards	HMO Licence - New Application	7 Bedroom	Part one Fee	N	0.00	0.00	474.00	474.00
15	Housing Standards	HMO Licence - New Application	7 Bedroom	Part Two Fee	N	0.00	0.00	525.00	525.00
15	Housing Standards	HMO Licence - New Application	8 Bedroom	Total Fee	N	0.00	0.00	1,046.00	1,046.00
15	Housing Standards	HMO Licence - New Application	8 Bedroom	Part one Fee	N	0.00	0.00	493.00	493.00
15	Housing Standards	HMO Licence - New Application	8 Bedroom	Part Two Fee	N	0.00	0.00	553.00	553.00
15	Housing Standards	HMO Licence - New Application	9 Bedroom	Total Fee	N	0.00	0.00	1,092.00	1,092.00
15	Housing Standards	HMO Licence - New Application	9 Bedroom	Part one Fee	N	0.00	0.00	512.00	512.00
15	Housing Standards	HMO Licence - New Application	9 Bedroom	Part Two Fee	N	0.00	0.00	580.00	580.00
15	Housing Standards	HMO Licence - New Application	10 Bedroom	Total Fee	N	0.00	0.00	1,138.00	1,138.00
15	Housing Standards	HMO Licence - New Application	10 Bedroom	Part one Fee	N	0.00	0.00	531.00	531.00
15	Housing Standards	HMO Licence - New Application	10 Bedroom	Part Two Fee	N	0.00	0.00	607.00	607.00
15	Housing Standards	HMO Licence - New Application	11 Bedroom	Total Fee	N	0.00	0.00	1,230.00	1,230.00
15	Housing Standards	HMO Licence - New Application	11 Bedroom	Part one Fee	N	0.00	0.00	568.00	568.00
15	Housing Standards	HMO Licence - New Application	11 Bedroom	Part Two Fee	N	0.00	0.00	662.00	662.00
15	Housing Standards	HMO Licence - New Application	12 Bedroom	Total Fee	N	0.00	0.00	1,277.00	1,277.00
15	Housing Standards	HMO Licence - New Application	12 Bedroom	Part one Fee	N	0.00	0.00	587.00	587.00
15	Housing Standards	HMO Licence - New Application	12 Bedroom	Part Two Fee	N	0.00	0.00	690.00	690.00
15	Housing Standards	HMO Licence - New Application	13 Bedroom	Total Fee	N	0.00	0.00	1,323.00	1,323.00
15	Housing Standards	HMO Licence - New Application	13 Bedroom	Part one Fee	N	0.00	0.00	606.00	606.00
15	Housing Standards	HMO Licence - New Application	13 Bedroom	Part Two Fee	N	0.00	0.00	717.00	717.00
15	Housing Standards	HMO Licence - New Application	14 Bedroom	Total Fee	N	0.00	0.00	1,369.00	1,369.00
15	Housing Standards	HMO Licence - New Application	14 Bedroom	Part one Fee	N	0.00	0.00	625.00	625.00
15	Housing Standards	HMO Licence - New Application	14 Bedroom	Part Two Fee	N	0.00	0.00	744.00	744.00
15	Housing Standards	HMO Licence - New Application	15 Bedroom	Total Fee	N	0.00	0.00	1,415.00	1,415.00

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15	Housing Standards	HMO Licence - New Application	15 Bedroom	Part one Fee	N	0.00	0.00	643.00	643.00
15	Housing Standards	HMO Licence - New Application	15 Bedroom	Part Two Fee	N	0.00	0.00	772.00	772.00
15	Housing Standards	HMO Licence - Renewal Application	3 Bedroom	Total Fee	N	0.00	0.00	649.00	649.00
15	Housing Standards	HMO Licence - Renewal Application	3 Bedroom	Part one Fee	N	0.00	0.00	299.00	299.00
15	Housing Standards	HMO Licence - Renewal Application	3 Bedroom	Part Two Fee	N	0.00	0.00	350.00	350.00
15	Housing Standards	HMO Licence - Renewal Application	4 Bedroom	Total Fee	N	0.00	0.00	684.00	684.00
15	Housing Standards	HMO Licence - Renewal Application	4 Bedroom	Part one Fee	N	0.00	0.00	312.00	312.00
15	Housing Standards	HMO Licence - Renewal Application	4 Bedroom	Part Two Fee	N	0.00	0.00	372.00	372.00
15	Housing Standards	HMO Licence - Renewal Application	5 Bedroom	Total Fee	N	0.00	0.00	719.00	719.00
15	Housing Standards	HMO Licence - Renewal Application	5 Bedroom	Part one Fee	N	0.00	0.00	325.00	325.00
15	Housing Standards	HMO Licence - Renewal Application	5 Bedroom	Part Two Fee	N	0.00	0.00	394.00	394.00
15	Housing Standards	HMO Licence - Renewal Application	6 Bedroom	Total Fee	N	0.00	0.00	788.00	788.00
15	Housing Standards	HMO Licence - Renewal Application	6 Bedroom	Part one Fee	N	0.00	0.00	351.00	351.00
15	Housing Standards	HMO Licence - Renewal Application	6 Bedroom	Part Two Fee	N	0.00	0.00	437.00	437.00
15	Housing Standards	HMO Licence - Renewal Application	7 Bedroom	Total Fee	N	0.00	0.00	823.00	823.00
15	Housing Standards	HMO Licence - Renewal Application	7 Bedroom	Part one Fee	N	0.00	0.00	364.00	364.00
15	Housing Standards	HMO Licence - Renewal Application	7 Bedroom	Part Two Fee	N	0.00	0.00	459.00	459.00
15	Housing Standards	HMO Licence - Renewal Application	8 Bedroom	Total Fee	N	0.00	0.00	858.00	858.00
15	Housing Standards	HMO Licence - Renewal Application	8 Bedroom	Part one Fee	N	0.00	0.00	376.00	376.00
15	Housing Standards	HMO Licence - Renewal Application	8 Bedroom	Part Two Fee	N	0.00	0.00	481.00	481.00
15	Housing Standards	HMO Licence - Renewal Application	9 Bedroom	Total Fee	N	0.00	0.00	892.00	892.00
15	Housing Standards	HMO Licence - Renewal Application	9 Bedroom	Part one Fee	N	0.00	0.00	389.00	389.00
15	Housing Standards	HMO Licence - Renewal Application	9 Bedroom	Part Two Fee	N	0.00	0.00	503.00	503.00
15	Housing Standards	HMO Licence - Renewal Application	10 Bedroom	Total Fee	N	0.00	0.00	927.00	927.00
15	Housing Standards	HMO Licence - Renewal Application	10 Bedroom	Part one Fee	N	0.00	0.00	402.00	402.00
15	Housing Standards	HMO Licence - Renewal Application	10 Bedroom	Part Two Fee	N	0.00	0.00	525.00	525.00
15	Housing Standards	HMO Licence - Renewal Application	11 Bedroom	Total Fee	N	0.00	0.00	996.00	996.00
15	Housing Standards	HMO Licence - Renewal Application	11 Bedroom	Part one Fee	N	0.00	0.00	428.00	428.00
15	Housing Standards	HMO Licence - Renewal Application	11 Bedroom	Part Two Fee	N	0.00	0.00	568.00	568.00
15	Housing Standards	HMO Licence - Renewal Application	12 Bedroom	Total Fee	N	0.00	0.00	1,031.00	1,031.00
15	Housing Standards	HMO Licence - Renewal Application	12 Bedroom	Part one Fee	N	0.00	0.00	441.00	441.00
15	Housing Standards	HMO Licence - Renewal Application	12 Bedroom	Part Two Fee	N	0.00	0.00	590.00	590.00
15	Housing Standards	HMO Licence - Renewal Application	13 Bedroom	Total Fee	N	0.00	0.00	1,066.00	1,066.00
15	Housing Standards	HMO Licence - Renewal Application	13 Bedroom	Part one Fee	N	0.00	0.00	454.00	454.00
15	Housing Standards	HMO Licence - Renewal Application	13 Bedroom	Part Two Fee	N	0.00	0.00	612.00	612.00
15	Housing Standards	HMO Licence - Renewal Application	14 Bedroom	Total Fee	N	0.00	0.00	1,101.00	1,101.00
15	Housing Standards	HMO Licence - Renewal Application	14 Bedroom	Part one Fee	N	0.00	0.00	467.00	467.00
15	Housing Standards	HMO Licence - Renewal Application	14 Bedroom	Part Two Fee	N	0.00	0.00	633.00	633.00
15	Housing Standards	HMO Licence - Renewal Application	15 Bedroom	Total Fee	N	0.00	0.00	1,135.00	1,135.00
15	Housing Standards	HMO Licence - Renewal Application	15 Bedroom	Part one Fee	N	0.00	0.00	480.00	480.00
15	Housing Standards	HMO Licence - Renewal Application	15 Bedroom	Part Two Fee	N	0.00	0.00	655.00	655.00
15	Housing Standards	Relevant Protected Site Fees	Annual Fee	Band A 1-5	N	0.00	0.00	£0* - £205.00	£0* - £205.00
15	Housing Standards	Relevant Protected Site Fees	Annual Fee	Band B 6-24	N	0.00	0.00	246.00	246.00
15	Housing Standards	Relevant Protected Site Fees	Annual Fee	Band C 25-60	N	0.00	0.00	295.00	295.00
15	Housing Standards	Relevant Protected Site Fees	Annual Fee		N	0.00	0.00	350.00	350.00
								£0** - £336.00	£0** - £336.00
								Stage 1	Stage 1
15	Housing Standards	Relevant Protected Site Fees	New Site Licence Application	Band A 1-5	N	0.00	0.00	£279.00	£279.00
								Stage 2	Stage 2
								£57.00	£57.00
								£438.00	£438.00
								Stage 1	Stage 1
15	Housing Standards	Relevant Protected Site Fees	New Site Licence Application	Band B 6-24	N	0.00	0.00	£358.00	£358.00
								Stage 2	Stage 2
								£80.00	£80.00
								£538.00	£538.00
								Stage 1	Stage 1
								£438.00	£438.00
15	Housing Standards	Relevant Protected Site Fees	New Site Licence Application	Band C 25-60	N	0.00	0.00	£100.00	£100.00
								Stage 2	Stage 2
								£100.00	£100.00

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								£674.00 Stage 1 £544.00 Stage 2 £130.00	£674.00 Stage 1 £544.00 Stage 2 £130.00
15	Housing Standards	Relevant Protected Site Fees	New Site Licence Application		N	0.00	0.00		
15	Housing Standards	Relevant Protected Site Fees	Transfer of Site Licence	Band A 1-5	N	0.00	0.00	146.00	146.00
15	Housing Standards	Relevant Protected Site Fees	Transfer of Site Licence	Band B 6-24	N	0.00	0.00	186.00	186.00
15	Housing Standards	Relevant Protected Site Fees	Transfer of Site Licence	Band C 25-60	N	0.00	0.00	218.00	218.00
15	Housing Standards	Relevant Protected Site Fees	Transfer of Site Licence		N	0.00	0.00	252.00	252.00
15	Housing Standards	Relevant Protected Site Fees	Amendment of Site Licence	Band A 1-5	N	0.00	0.00	195.00	195.00
15	Housing Standards	Relevant Protected Site Fees	Amendment of Site Licence	Band B 6-24	N	0.00	0.00	227.00	227.00
15	Housing Standards	Relevant Protected Site Fees	Amendment of Site Licence	Band C 25-60	N	0.00	0.00	250.00	250.00
15	Housing Standards	Relevant Protected Site Fees	Amendment of Site Licence		N	0.00	0.00	274.00	274.00
15	Housing Standards	Relevant Protected Site Fees	Registering of Site Rules	Band A 1-5	N	0.00	0.00	28.00	28.00
15	Housing Standards	Relevant Protected Site Fees	Registering of Site Rules	Band B 6-24	N	0.00	0.00	28.00	28.00
15	Housing Standards	Relevant Protected Site Fees	Registering of Site Rules	Band C 25-60	N	0.00	0.00	28.00	28.00
15	Housing Standards	Relevant Protected Site Fees	Registering of Site Rules		N	0.00	0.00	28.00	28.00
15	Housing Standards	Relevant Protected Site Fees	Fit & Proper Person Assessment	Band A 1-5	N	0.00	0.00	230.00	230.00
15	Housing Standards	Relevant Protected Site Fees	Fit & Proper Person Assessment	Band B 6-24	N	0.00	0.00	230.00	230.00
15	Housing Standards	Relevant Protected Site Fees	Fit & Proper Person Assessment	Band C 25-60	N	0.00	0.00	230.00	230.00
15	Housing Standards	Relevant Protected Site Fees	Fit & Proper Person Assessment		N	0.00	0.00	230.00	230.00
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Sports Hall (1 court)	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Sports Hall (Half Hall Lynnsport, Whole Hall Downham)	N	65.00	65.00	67.70	67.70
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Sports Hall (Whole Hall Lynnsport)	N	130.00	130.00	135.30	135.30
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Small Hall (TT Centre Lynnsport)	N	40.00	40.00	41.60	41.60
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Table Tennis Table	N	11.50	11.50	12.00	12.00
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Squash	N	11.50	11.50	12.00	12.00
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Athletics Barn (half)	N	34.00	34.00	35.40	35.40
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Athletics Barn (whole)	N	68.00	68.00	70.80	70.80
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Climbing 1 to 6 kids (must add £25 per hour for instructor)	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Climbing 7 to 12 kids including instruction	N	172.00	172.00	179.10	179.10
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Climbing 13 to 18 kids including instructor	N	215.00	215.00	223.80	223.80
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Group Fitness Studio Lynnsport	N	46.00	46.00	47.90	47.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Group Fitness Studio (other sites)	N	35.00	35.00	36.40	36.40
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Gymnastics Centre	N	70.00	70.00	72.90	72.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Indoor	Bowls Rink	N	14.50	14.50	15.10	15.10
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Lane (per hour)	N	32.00	32.00	33.30	33.30
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Lane (per hour) Clubs	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Whole Pool (St James/Oasis, excluding lifeguards, per hour)	N	182.00	182.00	189.50	189.50
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Whole Pool (St James/Oasis, excluding lifeguards, per hour) Clubs	N	95.00	95.00	98.90	98.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Whole Pool (Downham, excluding lifeguards, per hour)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Whole Pool (Downham, excluding lifeguards, per hour) Clubs	N	80.00	80.00	83.30	83.30

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18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Galas (per hour)	N	145.00	145.00	150.90	150.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Learner Pool (per hour)	N	95.00	95.00	98.90	98.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Pool Supervision (per lifeguard, per hour)	N	22.25	22.25	23.20	23.20
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	School Swim Teacher	N	29.85	29.85	31.10	31.10
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Learner Pool Whole Pool Commercial (per hour)	N	140.00	140.00	145.70	145.70
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Swimming Pools	Main Pool Lane Hire Commercial (per hour)	N	46.00	46.00	47.90	47.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	3G/Multi-use Pitch (1/4, per hour) NGB Affiliated	N	35.50	35.50	37.00	37.00
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	3G/Multi-use Pitch (1/3, per hour) NGB Affiliated	N	37.00	37.00	38.50	38.50
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	3G/Multi-use Pitch (1/3, per hour) Commercial	N	55.00	55.00	57.30	57.30
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	3G/Multi-use Pitch (league match, whole pitch, 2 hours)	N	66.00	66.00	68.70	68.70
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	3G/Multi-use Pitch (match, 3 hours)	N	92.00	92.00	95.80	95.80
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	Athletics Track (Middle 1 area for football)	N	37.00	37.00	38.50	38.50
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	Athletics Track (Club use, 2 hours)	N	86.00	86.00	89.50	89.50
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	Athletics Track (League Meetings)	N	450.00	450.00	468.50	468.50
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	Athletics Track (Evening Meetings)	N	325.00	325.00	338.30	338.30
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Outdoor	Athletics Track (Schools events, finish before 6pm)	N	325.00	325.00	338.30	338.30
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Business & Events	Classroom/Meeting Room (per hour)	N	27.00	27.00	28.10	28.10
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Business & Events	Wimbledon Room (per hour)	N	13.40	13.40	13.90	13.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Business & Events	Kaset Board room (per hour)	N	13.40	13.40	13.90	13.90
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Business & Events	Sandringham Suite - Conference/Function (4 hours)	N	365.00	365.00	380.00	380.00
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Business & Events	Sandringham Suite - Conference/Function (8 hours)	N	490.00	490.00	510.10	510.10
18	Alive Leisure	Advanced Bookings (block bookings in advance of 7 days)	Schools (minimum numbers apply)	30 min session - Swimming	N	2.10	2.10	2.20	2.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Alive Card - Pay As You Go Membership	Adult (19+)	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Alive Card - Pay As You Go Membership	Junior (4-18 years of age)	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Alive Card - Pay As You Go Membership	Tots and Tiny Tots (0-3 years of age)	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak High	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak HighAlive Card	N	12.38	12.38	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak HighAlive Card, Concession	N	12.38	12.38	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak Mid	N	13.00	13.00	13.50	13.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak MidAlive Card	N	9.75	9.75	10.10	10.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak MidAlive Card, Concession	N	9.75	9.75	10.10	10.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak Low	N	9.00	9.00	9.40	9.40

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18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak LowAlive Card	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Badminton Court Peak LowAlive Card, Concession	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	College Badminton	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak High	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak HighAlive Card	N	12.38	12.38	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak HighAlive Card, Concession	N	12.38	12.38	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak Mid	N	13.00	13.00	13.50	13.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak MidAlive Card	N	9.75	9.75	10.10	10.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak MidAlive Card, Concession	N	9.75	9.75	10.10	10.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak Low	N	9.00	9.00	9.40	9.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak LowAlive Card	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pickleball Court Peak LowAlive Card, Concession	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak High	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak HighAlive Card	N	12.38	12.38	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak HighAlive Card, Concession	N	12.38	12.38	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak Mid	N	13.00	13.00	13.50	13.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak MidAlive Card	N	9.75	9.75	10.10	10.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak MidAlive Card, Concession	N	9.75	9.75	10.10	10.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak Low	N	9.00	9.00	9.40	9.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak LowAlive Card	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Short Tennis Court Peak LowAlive Card, Concession	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Half Sports Hall (ALS) Whole Sports Hall (ADL)	N	64.00	64.00	66.60	66.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Half Sports Hall (ALS) Whole Sports Hall (ADL)Alive Card	N	48.00	48.00	50.00	50.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Half Sports Hall (ALS) Whole Sports Hall (ADL)Alive Card, Concession	N	48.00	48.00	50.00	50.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	College 5-a-side (Sports Hall)	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Basketball 1 hoop 2 courts	N	33.00	33.00	34.40	34.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Basketball 1 hoop 2 courtsAlive Card	N	24.75	24.75	25.80	25.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Basketball 1 hoop 2 courtsAlive Card, Concession	N	24.75	24.75	25.80	25.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	College Basketball (1 hoop, 2 courts)	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Tennis Court (Barn)	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Tennis Court (Barn)Alive Card	N	12.40	12.40	12.90	12.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Tennis Court (Barn)Alive Card, Concession	N	12.40	12.40	12.90	12.90

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18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Squash Court (40 mins) Peak	N	11.50	11.50	12.00	12.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Squash Court (40 mins) PeakAlive Card	N	8.60	8.60	9.00	9.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Squash Court (40 mins) Off Peak	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Squash Court (40 mins) Off PeakAlive Card	N	4.50	4.50	4.70	4.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Squash Court (40 mins) Off PeakAlive Card, Concession	N	4.50	4.50	4.70	4.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	College Squash	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Table Tennis Table Peak	N	11.40	11.40	11.90	11.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Table Tennis Table PeakAlive Card	N	8.55	8.55	8.90	8.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Table Tennis Table PeakAlive Card, Concession	N	8.55	8.55	8.90	8.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Table Tennis Table Off Peak	N	5.80	5.80	6.00	6.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Table Tennis Table Off PeakAlive Card	N	4.35	4.35	4.50	4.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Table Tennis Table Off PeakAlive Card, Concession	N	4.35	4.35	4.50	4.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Fitness - Gym	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Fitness - GymAlive Card	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Fitness - GymAlive Card, Concession	N	5.00	5.00	5.20	5.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Fitness - Gym Junior	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Fitness - Gym JuniorAlive Card	N	5.62	5.62	5.90	5.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Fitness - Gym JuniorAlive Card, Concession	N	3.75	3.75	3.90	3.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Group Fitness Classes	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Group Fitness ClassesAlive Card	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Group Fitness ClassesAlive Card, Concession	N	5.00	5.00	5.20	5.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Group Fitness Classes Junior	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Group Fitness Classes JuniorAlive Card	N	5.63	5.63	5.90	5.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Group Fitness Classes JuniorAlive Card, Concession	N	3.75	3.75	3.90	3.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pop Up Classes	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pop Up ClassesAlive Card	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Pop Up ClassesAlive Card, Concession	N	5.00	5.00	5.20	5.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Bowls	N	8.40	8.40	8.70	8.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	BowlsAlive Card	N	6.30	6.30	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	BowlsAlive Card, Concession	N	4.20	4.20	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Bowls Junior	N	8.40	8.40	8.70	8.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Bowls JuniorAlive Card	N	6.30	6.30	6.60	6.60

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18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Bowls JuniorAlive Card, Concession	N	4.20	4.20	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Climbing	N	8.00	8.00	8.30	8.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	ClimbingAlive Card	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	ClimbingAlive Card, Concession	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Climbing Junior	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Climbing JuniorAlive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Climbing JuniorAlive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASET	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASETAlive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASETAlive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASET Junior	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASET JuniorAlive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASET JuniorAlive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	KASET Event Night	N	12.00	12.00	12.50	12.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Junior (Weekends and School Holidays)	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Junior (Weekends and School Holidays)Alive Card	N	5.25	5.25	5.50	5.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Junior (Weekends and School Holidays)Alive Card, Concession	N	3.50	3.50	3.60	3.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tots (Weekends and School Holidays)	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tots (Weekends and School Holidays)Alive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tots (Weekends and School Holidays)Alive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tiny Tots	N	1.20	1.20	1.20	1.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tiny TotsAlive Card	N	0.90	0.90	0.90	0.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tiny TotsAlive Card, Concession	N	0.60	0.60	0.60	0.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Junior (All other times)	N	3.90	3.90	4.10	4.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Junior (All other times)Alive Card	N	2.93	2.93	3.00	3.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Junior (All other times)Alive Card, Concession	N	1.95	1.95	2.00	2.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tots (All other times)	N	3.50	3.50	3.60	3.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tots (All other times)Alive Card	N	2.63	2.63	2.70	2.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Alive Adventures Tots (All other times)Alive Card, Concession	N	1.75	1.75	1.80	1.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Snooker	N	8.50	8.50	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	SnookerAlive Card	N	6.38	6.38	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	SnookerAlive Card, Concession	N	4.25	4.25	4.40	4.40

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18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Snooker Junior	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Snooker JuniorAlive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Snooker JuniorAlive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	College Snooker	N	2.20	2.20	2.30	2.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	College Snooker Additional Person	N	1.20	1.20	1.20	1.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Barn Whole	N	67.00	67.00	69.70	69.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Barn WholeAlive Card	N	50.25	50.25	52.30	52.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Barn WholeAlive Card, Concession	N	50.25	50.25	52.30	52.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Barn Half	N	33.50	33.50	34.90	34.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Barn HalfAlive Card	N	25.13	25.13	26.20	26.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Barn HalfAlive Card, Concession	N	25.13	25.13	26.20	26.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Inflatafun Splash	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Inflatafun SplashAlive Card	N	5.63	5.63	5.90	5.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Inflatafun SplashAlive Card, Concession	N	3.75	3.75	3.90	3.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	Inflatafun	N	9.00	9.00	9.40	9.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	InflatafunAlive Card	N	6.75	6.75	7.00	7.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Indoor	InflatafunAlive Card, Concession	N	4.50	4.50	4.70	4.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim AO	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim AOAlive Card	N	5.62	5.62	5.90	5.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim AOAlive Card, Concession	N	3.75	3.75	3.90	3.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim ASJ/ADL and Lane Swim AO	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim ASJ/ADL and Lane Swim AOAlive Card	N	4.87	4.87	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim ASJ/ADL and Lane Swim AOAlive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim Junior AO	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim Junior AOAlive Card	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim Junior AOAlive Card, Concession	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim Junior ASJ/ADL	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim Junior ASJ/ADLAlive Card	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	General Swim Junior ASJ/ADLAlive Card, Concession	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	Family Ticket AO (3 people)	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	Family ticket ASJ/ADL (3 people)	N	16.00	16.00	16.70	16.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	Family ticket (additional Child)	N	3.60	3.60	3.70	3.70

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18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Swimming	RAF Swim	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	3G/Multi-use Pitch (1/3, per hour)(Mon to Fri 5pm-close)	N	36.00	36.00	37.50	37.50
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	3G/Multi-Use (1/3 per hour) (Weekdays before 5pm and weekends)	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	3G Full Pitch Hire per hour (Mon to Fri 5pm-close)	N	105.00	105.00	109.30	109.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	3G Full Pitch Hire per hour (Weekdays before 5pm and weekends)	N	63.00	63.00	65.60	65.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Athletics Track Use off peak	N	3.50	3.50	3.60	3.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Athletics Track Use off peakAlive Card	N	2.63	2.63	2.70	2.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Athletics Track Use off peakAlive Card, Concession	N	2.75	2.75	2.90	2.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Athletics Track Use peak	N	5.50	5.50	5.70	5.70
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Athletics Track Use peakAlive Card	N	4.13	4.13	4.30	4.30
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Athletics Track Use peakAlive Card, Concession	N	2.75	2.75	2.90	2.90
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Tennis Peak (Mon-Fri after 5pm)	N	16.50	16.50	17.20	17.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Tennis Off peak (Mon-Fri before 5pm and Sat and Sun)	N	8.60	8.60	9.00	9.00
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Outdoors	Tennis Membership Lights (Peak Times Oct to March)	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Over 50's sessions	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Over 50's sessionsAlive Card	N	6.34	6.34	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Over 50's sessionsAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Ladies only sessions	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Ladies only sessionsAlive Card	N	6.34	6.34	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Ladies only sessionsAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Ladies only sessions Junior	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Ladies only sessions JuniorAlive Card	N	6.34	6.34	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Ladies only sessions JuniorAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Disability sessions	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Bowls Roll Up Session	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Bowls Roll Up SessionAlive Card	N	6.34	6.34	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Bowls Roll Up SessionAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Climbing Club	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Climbing ClubAlive Card	N	6.34	6.34	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Climbing ClubAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Climbing Club Junior	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Climbing Club JuniorAlive Card	N	6.34	6.34	6.60	6.60

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18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Climbing Club JuniorAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Intermediate Tennis	N	8.45	8.45	8.80	8.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Intermediate TennisAlive Card	N	6.34	6.34	6.60	6.60
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Intermediate TennisAlive Card, Concession	N	4.23	4.23	4.40	4.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Beginners Tennis	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Beginners TennisAlive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Drop in Activities	Beginners TennisAlive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Carers	Supporting and Not taking part	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Pay As You Go (booking within 7 days of activity)	Carers	Taking part in activity	N	3.60	3.60	3.70	3.70
18	Alive Leisure	Bowls Club	Bowls Club	Bowls Club Adult Membership	N	51.00	51.00	53.10	53.10
18	Alive Leisure	Bowls Club	Bowls Club	Bowls Junior Membership	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Bowls Club	Bowls Club	Summer Bowls Membership Oasis (1st May to Aug 31st)	N	18.00	18.00	18.70	18.70
18	Alive Leisure	Bowls Club	Bowls Club	Bowls Seasonal Locker Charge	N	12.00	12.00	12.50	12.50
18	Alive Leisure	Sports Lessons	Swimming	Swimming 30 minsAlive Card	N	32.00	32.00	33.30	33.30
18	Alive Leisure	Sports Lessons	Swimming	Swimming 30 minsAlive Card, Concession	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Sports Lessons	Swimming	Swimming 45 minsAlive Card	N	40.00	40.00	41.60	41.60
18	Alive Leisure	Sports Lessons	Swimming	Swimming 45 minsAlive Card, Concession	N	28.00	28.00	29.10	29.10
18	Alive Leisure	Sports Lessons	Swimming	Swimming 60 mins Alive Card	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Sports Lessons	Swimming	Swimming 60 mins Alive Card, Concession	N	35.00	35.00	36.40	36.40
18	Alive Leisure	Sports Lessons	Tennis	RedAlive Card	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Sports Lessons	Tennis	RedAlive Card, Concession	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Sports Lessons	Tennis	OrangeAlive Card	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Sports Lessons	Tennis	OrangeAlive Card, Concession	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Sports Lessons	Tennis	GreenAlive Card	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Sports Lessons	Tennis	GreenAlive Card, Concession	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Sports Lessons	Tennis	YellowAlive Card	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Sports Lessons	Tennis	YellowAlive Card, Concession	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Sports Lessons	Tennis	Adult BeginnersAlive Card	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Sports Lessons	Tennis	Adult BeginnersAlive Card, Concession	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Sports Lessons	Tennis	Adult intermediateAlive Card	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Sports Lessons	Tennis	Adult intermediateAlive Card, Concession	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Sports Lessons	Swimming 30mins	121	N	30.00	30.00	31.20	31.20
18	Alive Leisure	One 2 Ones	Swimming 30mins	6 Sessions 121	N	160.00	160.00	166.60	166.60
18	Alive Leisure	One 2 Ones	Swimming 30mins	221	N	42.75	42.75	44.50	44.50
18	Alive Leisure	One 2 Ones	Swimming 30mins	6 session 221	N	235.00	235.00	244.60	244.60
18	Alive Leisure	One 2 Ones	PT and Swimming 60mins	121	N	38.00	38.00	39.60	39.60
18	Alive Leisure	One 2 Ones	PT and Swimming 60mins	6 Sessions 121	N	200.00	200.00	208.20	208.20
18	Alive Leisure	One 2 Ones	PT and Swimming 60mins	221	N	53.00	53.00	55.20	55.20
18	Alive Leisure	One 2 Ones	PT and Swimming 60mins	6 Sessions 221	N	290.00	290.00	301.90	301.90
18	Alive Leisure	6 Week Short Course	6 Week Short Course	Bootcamp	N	60.00	60.00	62.50	62.50
18	Alive Leisure	6 Week Short Course	6 Week Short Course	BootcampAlive Card	N	45.00	45.00	46.80	46.80
18	Alive Leisure	6 Week Short Course	6 Week Short Course	BootcampAlive Card, Concession	N	45.00	45.00	46.80	46.80
18	Alive Leisure	Parties	Lynnsport	Bouncy Castle and Party Games (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Dodgeball (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Football (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Pre-school Gymnastics (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Gymnastics (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Gladiator Challenge (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Multi-sports (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Nerf-Tag (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Roller Skating (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Tag Rugby (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Tennis (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Climbing (up to 10 people)	N	170.00	170.00	177.00	177.00

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18	Alive Leisure	Parties	Lynnsport	KASET Party	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Lynnsport	Go Karty and Party	N	260.00	260.00	270.70	270.70
18	Alive Leisure	Parties	Oasis	Alive Adventures Play Party (per person)	N	14.50	14.50	15.10	15.10
18	Alive Leisure	Parties	Oasis	Alive Adventures Exclusive hire No Food	N	190.00	190.00	197.80	197.80
18	Alive Leisure	Parties	Oasis	Pool Party (per person)	N	14.50	14.50	15.10	15.10
18	Alive Leisure	Parties	Oasis	Pool Party (up to 29 people)	N	220.00	220.00	229.00	229.00
18	Alive Leisure	Parties	Oasis	Pool Party (30-39 people)	N	250.00	250.00	260.30	260.30
18	Alive Leisure	Parties	Oasis	Pool Party (40-49 people)	N	280.00	280.00	291.50	291.50
18	Alive Leisure	Parties	Downham	Multi-Sports (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Party Games (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Roller Skating (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Team Sport - Football (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Team Sport - Basketball (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Team Sport - any (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Team Sport - Uni Hoc (up to 20 people)	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Parties	Downham	Pool Party (up to 29 people)	N	220.00	220.00	229.00	229.00
18	Alive Leisure	Parties	Downham	Pool Party (30-39 people)	N	250.00	250.00	260.30	260.30
18	Alive Leisure	Parties	Downham	Pool Party (40-49 people)	N	280.00	280.00	291.50	291.50
18	Alive Leisure	Parties	St James	Pool Party Main Pool (up to 29 people)	N	220.00	220.00	229.00	229.00
18	Alive Leisure	Parties	St James	Pool Party Main Pool (30-39 people)	N	250.00	250.00	260.30	260.30
18	Alive Leisure	Parties	St James	Pool Party Main Pool (40-49 people)	N	280.00	280.00	291.50	291.50
18	Alive Leisure	Parties	St James	Pool Party Learner Pool (up to 29 people)	N	220.00	220.00	229.00	229.00
18	Alive Leisure	Parties	St James	Pool Party Learner Pool (30-45 people)	N	250.00	250.00	260.30	260.30
18	Alive Leisure	Parties	St James	Inflatable Pool Party (up to 50 people)	N	300.00	300.00	312.30	312.30
18	Alive Leisure	Parties	Catering	Food Per Head and free table	N	5.00	5.00	5.20	5.20
18	Alive Leisure	Parties	Catering	Table and no food (in hours)	N	25.00	25.00	26.00	26.00
18	Alive Leisure	Parties	Catering	Table and no food (Out of hours)	N	40.00	40.00	41.60	41.60
18	Alive Leisure	Parties	Larger Groups	For up to an additional 10 participants (Excluding Archery, Nerf Tag and Climbing)	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Holiday Activities	Holiday Activities	Holiday Fun Club	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Holiday Fun ClubAlive Card	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Other Holiday Clubs	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Other Holiday ClubsAlive Card	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Other Holiday ClubsAlive Card, Concession	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Breakfast Club	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Holiday Activities	Holiday Activities	Breakfast ClubAlive Card	N	1.50	1.50	1.60	1.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Breakfast ClubAlive Card, Concession	N	1.00	1.00	1.00	1.00
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (45 mins)	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (45 mins)Alive Card	N	4.50	4.50	4.70	4.70
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (45 mins)Alive Card, Concession	N	3.00	3.00	3.10	3.10
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (1 hour)	N	6.50	6.50	6.80	6.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (1 hour)Alive Card	N	4.88	4.88	5.10	5.10
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (1 hour)Alive Card, Concession	N	3.25	3.25	3.40	3.40
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (1.5 hour)	N	8.00	8.00	8.30	8.30
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (1.5 hour)Alive Card	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (1.5 hour)Alive Card, Concession	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (2 hours)	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (2 hours)Alive Card	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Individual Activities (2 hours)Alive Card, Concession	N	5.00	5.00	5.20	5.20
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (5 days)	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (5 days)Alive Card	N	37.50	37.50	39.00	39.00
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (5 days)Alive Card, Concession	N	25.00	25.00	26.00	26.00
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (4 days)	N	40.00	40.00	41.60	41.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (4 days)Alive Card	N	30.00	30.00	31.20	31.20
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (4 days)Alive Card, Concession	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (per day)	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (per day)Alive Card	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Swimming Crash Courses (per day)Alive Card, Concession	N	5.00	5.00	5.20	5.20
18	Alive Leisure	Holiday Activities	Holiday Activities	3G/Multi-use 1/3 Pitch (9am to 4pm) MULTI USE ONLY	N	13.00	13.00	13.50	13.50
18	Alive Leisure	Holiday Activities	Holiday Activities	Sports Hall (Lynnsport half, Downham whole - 9am to 4pm)	N	25.00	25.00	26.00	26.00
18	Alive Leisure	Holiday Activities	Holiday Activities	Go Karty Holiday Activity	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Go Karty Holiday Activity Alive Card	N	11.25	11.25	11.70	11.70

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18	Alive Leisure	Holiday Activities	Holiday Activities	Go Karty Holiday Activity Alive Card, Concession	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Miscellaneous	Sunbeds	One session (3 minutes)	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Miscellaneous	Sunbeds	One session (6 minutes)	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Miscellaneous	Sunbeds	One session (9 minutes)	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Miscellaneous	Admission	Spectators, Oasis only	N	2.70	2.70	2.80	2.80
18	Alive Leisure	Miscellaneous	Admission	Shower	N	6.25	6.25	6.50	6.50
18	Alive Leisure	Miscellaneous	Equipment Hire	Adult, Rackets, Bowls, Balls etc	N	1.50	1.50	1.60	1.60
18	Alive Leisure	Miscellaneous	Equipment Hire	Junior, Rackets, Bowls, Balls etc	N	1.50	1.50	1.60	1.60
18	Alive Leisure	Miscellaneous	Equipment Hire	Climbing - Full set	N	6.00	6.00	6.20	6.20
18	Alive Leisure	Miscellaneous	Equipment Hire	Climbing - Separate Items, Helmet	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Miscellaneous	Equipment Hire	Climbing - Separate Items, Harness	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Miscellaneous	Equipment Hire	Climbing - Separate Items, Grigri	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Miscellaneous	Equipment Hire	Climbing - Separate Items, Karabiner	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Miscellaneous	Fitness	Guest Pay as You Go Induction Adult	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Miscellaneous	Fitness	Guest Pay as You Go Induction Junior	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Miscellaneous	Fitness	Adult Reprogramme	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Miscellaneous	Fitness	Junior Reprogramme	N	11.00	11.00	11.50	11.50
18	Alive Leisure	Miscellaneous	Fitness	Health Check	N	30.00	30.00	31.20	31.20
18	Alive Leisure	Miscellaneous	Climbing	Adult Induction	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Miscellaneous	Climbing	Junior Induction	N	10.00	10.00	10.40	10.40
18	Alive Leisure	Miscellaneous	Climbing	Disclaimer	N	7.50	7.50	7.80	7.80
18	Alive Leisure	Miscellaneous	Alive Card	Replacement	N	2.00	2.00	2.10	2.10
18	Alive Leisure	Miscellaneous	Swimming Badges	Badges	N	4.50	4.50	4.70	4.70
18	Alive Leisure	Memberships	Memberships	Alive 1 MDD Adult	N	29.99	29.99	31.20	31.20
18	Alive Leisure	Memberships	Memberships	Alive 1 Annual Adult (NJF)	N	359.88	359.88	374.60	374.60
18	Alive Leisure	Memberships	Memberships	Alive 1 Monthly Rolling Adult	N	32.99	32.99	34.30	34.30
18	Alive Leisure	Memberships	Memberships	Alive 1 MDD Junior	N	24.99	24.99	26.00	26.00
18	Alive Leisure	Memberships	Memberships	Alive 1 Annual Junior	N	299.88	299.88	312.20	312.20
18	Alive Leisure	Memberships	Memberships	Alive 3 MDD Adult	N	34.99	34.99	36.40	36.40
18	Alive Leisure	Memberships	Memberships	Alive 3 Annual Adult	N	419.88	419.88	437.10	437.10
18	Alive Leisure	Memberships	Memberships	Alive 3 Monthly Rolling Adult	N	37.99	37.99	39.50	39.50
18	Alive Leisure	Memberships	Memberships	Alive 3 MDD Junior	N	29.99	29.99	31.20	31.20
18	Alive Leisure	Memberships	Memberships	Alive 3 Annual Junior	N	359.88	359.88	374.60	374.60
18	Alive Leisure	Memberships	Memberships	Alive 3 Plus MDD Adult	N	39.99	39.99	41.60	41.60
18	Alive Leisure	Memberships	Memberships	Alive 3 Plus Annual Adult	N	479.88	479.88	499.60	499.60
18	Alive Leisure	Memberships	Memberships	Alive 3 Plus Monthly Rolling Adult	N	42.99	42.99	44.80	44.80
18	Alive Leisure	Memberships	Memberships	Alive 3 Plus MDD Junior 16-18	N	39.99	39.99	41.60	41.60
18	Alive Leisure	Memberships	Memberships	Alive 3 Plus Annual Junior 16-18	N	479.88	479.88	499.60	499.60
18	Alive Leisure	Memberships	Memberships	Alive Just Move MDD NOW PEAK	N	29.99	29.99	31.20	31.20
18	Alive Leisure	Memberships	Memberships	Alive Just Move Annual	N	359.88	359.88	374.60	374.60
18	Alive Leisure	Memberships	Memberships	Alive Just Move Plus MDD	N	39.99	39.99	41.60	41.60
18	Alive Leisure	Memberships	Memberships	Alive Just Move Plus Annual	N	479.88	479.88	499.60	499.60
18	Alive Leisure	Memberships	Memberships	Alive Just Move Rolling	N	39.99	39.99	41.60	41.60
18	Alive Leisure	Memberships	Memberships	Alive Just Move Plus Rolling	N	42.99	42.99	44.80	44.80
18	Alive Leisure	Memberships	Memberships	Alive Corporate MDD	N	29.99	29.99	31.20	31.20
18	Alive Leisure	Memberships	Memberships	Alive Corporate + MDD	N	34.99	34.99	36.40	36.40
18	Alive Leisure	Memberships	Memberships	Alive Corporate Annual	N	359.88	359.88	374.60	374.60
18	Alive Leisure	Memberships	Memberships	Alive Corporate Plus Annual	N	419.88	419.88	437.10	437.10
18	Alive Leisure	Memberships	Memberships	Tennis Adult	N	65.00	65.00	67.70	67.70
18	Alive Leisure	Memberships	Memberships	Tennis Junior On Programme	N	45.00	45.00	46.80	46.80
18	Alive Leisure	Memberships	Memberships	Swimming Bolt-on Membership	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Memberships	Memberships	Fitness Bolt-on Membership	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Memberships	Memberships	Tennis Bolt-on Membership	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Memberships	Memberships	Start-up Fee	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Memberships	Memberships	Start-up Fee Junior	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Memberships	Memberships	7 Day Guest pass	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Memberships	Memberships	10 Week Wellness Rehab	N	34.99	34.99	36.40	36.40
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds Junior	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds JuniorAlive Card	N	5.25	5.25	5.50	5.50
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds JuniorAlive Card, Concession	N	3.50	3.50	3.60	3.60
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds Tots	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds TotsAlive Card	N	5.25	5.25	5.50	5.50

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18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds TotsAlive Card, Concession	N	3.50	3.50	3.60	3.60
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds Tiny Tots	N	2.20	2.20	2.30	2.30
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds Tiny TotsAlive Card	N	1.65	1.65	1.70	1.70
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Teds Tiny TotsAlive Card, Concession	N	1.10	1.10	1.10	1.10
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Tykes	N	7.00	7.00	7.30	7.30
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Tykes Alive Card	N	5.25	5.25	5.50	5.50
18	Alive Leisure	Community & Sports Development	Gymnastics Pay As You Go	Tumble Tykes Alive Card, Concession	N	3.50	3.50	3.60	3.60
18	Alive Leisure	Community & Sports Development	Gymnastic Rec Lessons	Gymnastics 45 minsAlive Card	N	27.50	27.50	28.60	28.60
18	Alive Leisure	Community & Sports Development	Gymnastic Rec Lessons	Gymnastics 45 minsAlive Card, Concession	N	20.50	20.50	21.30	21.30
18	Alive Leisure	Community & Sports Development	Gymnastic Rec Lessons	Gymnastics 60 minsAlive Card	N	36.00	36.00	37.50	37.50
18	Alive Leisure	Community & Sports Development	Gymnastic Rec Lessons	Gymnastics 60 minsAlive Card, Concession	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 2 hoursAlive Card	N	64.00	64.00	66.60	66.60
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 2 hoursAlive Card, Concession	N	48.00	48.00	50.00	50.00
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 4 hours - ExistingAlive Card	N	78.00	78.00	81.20	81.20
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 4 hours - ExistingAlive Card, Concession	N	60.00	60.00	62.50	62.50
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 4 hours - NewAlive Card	N	78.00	78.00	81.20	81.20
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 4 hours - NewAlive Card, Concession	N	60.00	60.00	62.50	62.50
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 6 hours - ExistingAlive Card	N	88.00	88.00	91.60	91.60
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 6 hours - ExistingAlive Card, Concession	N	70.00	70.00	72.90	72.90
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 6 hours - NewAlive Card	N	88.00	88.00	91.60	91.60
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 6 hours - NewAlive Card, Concession	N	70.00	70.00	72.90	72.90
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 7 hours - NewAlive Card	N	94.00	94.00	97.90	97.90
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 7 hours - NewAlive Card, Concession	N	75.00	75.00	78.10	78.10
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 8 hours - ExistingAlive Card	N	99.00	99.00	103.10	103.10
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 8 hours - ExistingAlive Card, Concession	N	80.00	80.00	83.30	83.30
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 8 hours - NewAlive Card	N	99.00	99.00	103.10	103.10
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 8 hours - NewAlive Card, Concession	N	80.00	80.00	83.30	83.30
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 9 hoursAlive Card	N	104.00	104.00	108.30	108.30
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 9 hoursAlive Card, Concession	N	85.00	85.00	88.50	88.50
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 10 hoursAlive Card	N	109.00	109.00	113.50	113.50
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 10 hoursAlive Card, Concession	N	90.00	90.00	93.70	93.70
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 11 hoursAlive Card	N	114.00	114.00	118.70	118.70
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 11 hoursAlive Card, Concession	N	95.00	95.00	98.90	98.90
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 12 hoursAlive Card	N	119.00	119.00	123.90	123.90
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 12 hoursAlive Card, Concession	N	100.00	100.00	104.10	104.10
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 13 hours Alive Card	N	124.00	124.00	129.10	129.10
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 13 hours Alive Card, Concession	N	105.00	105.00	109.30	109.30
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 14 hoursAlive Card	N	129.00	129.00	134.30	134.30
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 14 hoursAlive Card, Concession	N	110.00	110.00	114.50	114.50
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 15 hoursAlive Card	N	134.00	134.00	139.50	139.50
18	Alive Leisure	Community & Sports Development	Gymnastic Elite Lessons	Gymnastics Elite 15 hoursAlive Card, Concession	N	115.00	115.00	119.70	119.70
18	Alive Leisure	Community & Sports Development	Football Pay As You Go	First Touch FootballAlive Card	N	4.25	4.25	4.40	4.40
18	Alive Leisure	Community & Sports Development	Football Pay As You Go	Walking Football / Walking Cricket / Walking NetballAlive Card	N	5.25	5.25	5.50	5.50
18	Alive Leisure	Community & Sports Development	Football Pay As You Go	Ability Counts FootballAlive Card	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Community & Sports Development	Football Pay As You Go	All to Play For FootballAlive Card	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	Ball MastersAlive Card	N	19.50	19.50	20.30	20.30
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	U7 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	U8 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	U9 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	U10 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	U11 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	U12 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	Girls 6-11 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	Girls 12-16 DevAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Community & Sports Development	Football Rec Lessons	Time to Talk FootballAlive Card	N	21.00	21.00	21.90	21.90
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U9 EliteAlive Card	N	42.00	42.00	43.70	43.70
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U10 EliteAlive Card	N	42.00	42.00	43.70	43.70
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U11 EliteAlive Card	N	42.00	42.00	43.70	43.70
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U12 Elite JPLAlive Card	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U13 Elite JPLAlive Card	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U14 Elite JPLAlive Card	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U15 Elite JPLAlive Card	N	50.00	50.00	52.10	52.10

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18	Alive Leisure	Community & Sports Development	Football Elite Lessons	U16 Elite JPLAlive Card	N	50.00	50.00	52.10	52.10
18	Alive Leisure	Community & Sports Development	Football Elite Lessons	JPL Training PlaceAlive Card	N	44.00	44.00	45.80	45.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Gymnastics Camps	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Holiday Activities	Holiday Activities	Gymnastics CampsAlive Card	N	22.00	22.00	22.90	22.90
18	Alive Leisure	Holiday Activities	Holiday Activities	Gymnastics CampsAlive Card, Concession	N	17.00	17.00	17.70	17.70
18	Alive Leisure	Holiday Activities	Holiday Activities	Fun Clubs	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Fun ClubsAlive Card	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Holiday Activities	Holiday Activities	Fun ClubsAlive Card, Concession	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Holiday Activities	Holiday Activities	Sports Camps	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Sports CampsAlive Card, Concession	N	20.00	20.00	20.80	20.80
18	Alive Leisure	Holiday Activities	Holiday Activities	Sports CampsAlive Card, Concession	N	15.00	15.00	15.60	15.60
18	Alive Leisure	Community & Sports Development	Community Activities	Home EducationAlive Card	N	5.25	5.25	5.50	5.50
18	Alive Leisure	Community & Sports Development	Community Activities	Multi-sport Mashup	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Ability Counts Multi SportAlive Card	N	4.00	4.00	4.20	4.20
18	Alive Leisure	Community & Sports Development	Community Activities	Buggy Walks	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Wellbeing Walks	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Community Fitness Class	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Womens Only Work Outs	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Play Street	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Park Lives	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Stay and Play	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	MUGA Mania	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Tiny Happy People	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Cancer Physical Activity Programme	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Community & Sports Development	Community Activities	Just Move Community	N	FREE	FREE	FREE	FREE
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Gymnastics Centre (per hour including coaches) Up to 30 Children	N	120.00	120.00	124.90	124.90
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Gymnastics Centre (per hour including coaches) Additional 10 Children	N	40.00	40.00	41.60	41.60
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Gymnastics Centre Nursery schools and special needs groups	N	90.00	90.00	93.70	93.70
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	PPA/Lunch-time club/After School/Extra-curricular	N	37.00	37.00	38.50	38.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	PPA/Lunch-time club/After School/Extra-curricularAlive Card	N	1,295.00	1,295.00	1,347.50	1,347.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions)	N	65.00	65.00	67.70	67.70
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions)Alive Card	N	2,275.00	2,275.00	2,369.50	2,369.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions)Alive Card, Concession	N	32.50	32.50	33.80	33.80
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions) with lunch or after school club	N	85.00	85.00	88.50	88.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions) with lunch or after school clubAlive Card	N	2,975.00	2,975.00	3,097.50	3,097.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions) with lunch or after school clubAlive Card, Concession	N	28.33	28.33	29.50	29.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions) with both lunch or after school clubs	N	105.00	105.00	109.30	109.30
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions) with both lunch or after school clubsAlive Card	N	3,675.00	3,675.00	3,825.50	3,825.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Half day PPA Cover (2x1 hour sessions) with both lunch or after school clubsAlive Card, Concession	N	26.25	26.25	27.30	27.30
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions)	N	120.00	120.00	124.90	124.90
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions)Alive Card	N	4,200.00	4,200.00	4,371.50	4,371.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions)Alive Card, Concession	N	30.00	30.00	31.20	31.20
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions) with lunch or after school club	N	135.00	135.00	140.50	140.50
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions) with lunch or after school clubAlive Card	N	4,725.00	4,725.00	4,917.50	4,917.50

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18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions) with lunch or after school clubAlive Card, Concession	N	27.00	27.00	28.10	28.10
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions) with both lunch or after school clubs	N	155.00	155.00	161.40	161.40
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions) with both lunch or after school clubsAlive Card	N	5,425.00	5,425.00	5,649.00	5,649.00
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Full day PPA Cover (4 x 1hr sessions) with both lunch or after school clubsAlive Card, Concession	N	25.83	25.83	26.90	26.90
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Healthy Body, Healthy Mind	N	350.00	350.00	364.40	364.40
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Game Changer	N	350.00	350.00	364.40	364.40
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	Play Maker	N	350.00	350.00	364.40	364.40
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Schools (Any activity, minimum numbers apply)	School Sports Leagues	N	170.00	170.00	177.00	177.00
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Omnes Games	KS1 OMNES Games	N	185.00	185.00	192.60	192.60
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Omnes Games	KS1 OMNES Games and taster pack	N	300.00	300.00	312.30	312.30
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Omnes Games	KS1 and KS2 OMNES Games	N	350.00	350.00	364.40	364.40
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Omnes Games	KS1 and KS2 OMNES Games and taster pack	N	575.00	575.00	598.60	598.60
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Internal Coaching	Coaches	N	26.00	26.00	27.10	27.10
18	Alive Leisure	Schools (Any activity, minimum numbers apply)	Internal Coaching	Activity Leaders	N	16.00	16.00	16.70	16.70
18	Alive Leisure	Corn Exchange	Cinema	Off Peak	Y	5.50	4.58	5.70	4.75
18	Alive Leisure	Corn Exchange	Cinema	Peak	Y	6.50	5.42	6.80	5.67
18	Alive Leisure	Corn Exchange	Cinema	Event Cinema	Y	18.00	15.00	18.70	15.58
18	Alive Leisure	Corn Exchange	Cinema	Event Cinema seniors	Y	17.00	14.17	17.70	14.75
18	Alive Leisure	Corn Exchange	Cinema	Cinema Hire (2 Hours)	Y	105.00	87.50	109.30	91.08
18	Alive Leisure	Corn Exchange	Cinema	Birthday Parties food	Y	16.00	13.33	16.70	13.92
18	Alive Leisure	Corn Exchange	Cinema	Birthday Parties non food	Y	13.00	10.83	13.50	11.25
18	Alive Leisure	Corn Exchange	Theatre	Postage	Y	2.50	2.08	2.60	2.17
18	Alive Leisure	Corn Exchange	Theatre	Levy	Y	3.00	2.50	3.10	2.58
18	Alive Leisure	Corn Exchange	Theatre	On line Fee	Y	2.00	1.67	2.10	1.75
18	Alive Leisure	Corn Exchange	Theatre	Ticketed Hire (10 Hours)	Y	1,980.00	1,650.00	2,061.20	1,717.67
18	Alive Leisure	Corn Exchange	Theatre	extra hours	Y	198.00	165.00	206.10	171.75
18	Alive Leisure	Corn Exchange	Theatre	After Midnight	Y	342.00	285.00	356.00	296.67
18	Alive Leisure	Corn Exchange	Theatre	Non Ticketed (6 Hours)	Y	1,062.00	885.00	1,105.50	921.25
18	Alive Leisure	Corn Exchange	Theatre	extra hours	Y	177.00	147.50	184.30	153.58
18	Alive Leisure	Corn Exchange	Theatre	After Midnight	Y	342.00	285.00	356.00	296.67
18	Alive Leisure	Sport & Recreation	Downham Market	General Lettings Per Match with changing facilities	Y	74.90	62.42	78.00	65.00
18	Alive Leisure	Sport & Recreation	Downham Market	Junior Pitch per match	Y	20.40	17.00	21.20	17.67
18	Alive Leisure	Sport & Recreation	Hunstanton	General Lettings Per Match with changing facilities	Y	74.90	62.42	78.00	65.00
18	Alive Leisure	Sport & Recreation	Hunstanton	Junior Pitch per match	Y	20.40	17.00	21.20	17.67
18	Alive Leisure	Sport & Recreation	King's Lynn	General Lettings Per Match with changing facilities	Y	74.90	62.42	78.00	65.00
18	Alive Leisure	Sport & Recreation	King's Lynn	Junior Pitch per match	Y	20.40	17.00	21.20	17.67
18	Alive Leisure	Sport & Recreation	Teams Based at River Lane or Kings Way	Adult team	Y	592.00	493.33	618.30	513.58
18	Alive Leisure	Sport & Recreation	Teams Based at River Lane or Kings Way	Junior team	Y	296.00	246.67	308.10	256.75

## Fees and Charges Policy 2026/27 to 2029/30

<b>Author</b>	Assistant Director Resources
<b>Date</b>	February 2026
<b>Document status</b>	For Council 2026
<b>Review</b>	September 2029

## 1. Introduction / background

- 1.1. With the continuing financial pressures of reduced funding there is an increasing need to generate income locally. Being more commercially minded when setting fees and charges places the Council in a stronger financial position to meet funding challenges. Fees and charges provide an important source of income to assist in the provision of services provided by the Borough Council. Where no charges are made, or where charges do not recover the full cost of providing a discretionary service, council tax payers subsidise these services.
- 1.2. Maintaining and seeking income generation opportunities continues to be a priority within the Medium Term Financial Strategy. This policy provides a framework for the Council, within which fees and charges levied by the council are agreed and regularly reviewed. Regular review should be a minimum of every year to inform the budget setting and with effect from 1 April annually.
- 1.3. The purpose of this charging policy is to maximise income generation and collection to provide a consistent approach to the review and setting of fees and charges. This includes ensuring a fair price for all services is delivered, charges are affordable, costs are recovered and that the relative service demand has been considered.
- 1.4. The decision on whether to make a charge and the amount to charge is not always under the control of the council, some charging levels are set by government nationally and by their nature are not covered by this policy. The policy aims to cover discretionary services and trading activities across the Council ie where the Council has the discretion to apply a charge.
- 1.5. The policy excludes the following:
  - 1.5.1. Council Tax
  - 1.5.2. Business Rates
  - 1.5.3. Property Rents
  - 1.5.4. Housing Rents
  - 1.5.5. Tenant Service Charges
  - 1.5.6. Fees and charges that are determined by central government and regulatory bodies
  - 1.5.7. Any charges levied by trading companies or third parties delivering services on behalf of the Council.
- 1.6. Fees and charges set within the framework will be reported to and approved by Cabinet and those that are outside of the policy approved by Council.

## 2. Legislation

- 2.1. There are specific powers and legislation that govern the ability for Local Authorities to charge, these include the following:
  - 2.1.1. Local Authorities (Goods and Service Act 1970) – under this power Local authorities have the power to enter agreements with each other and other public bodies for the supply of goods and services, for which terms can exist for payment.
  - 2.1.2. Local Government Act 2003 – Provides the ability to charge for discretionary services (ie the Council has the power to provide but not the duty) on a cost recovery basis and cannot be used where another specific charging regime exists and cannot be used where charging is specifically prohibited by legislation. Through this act an Authority is

able to trade in activities related to their functions on a commercial basis and make a profit, which may be reinvested in services, through a trading company.

2.1.3. The Localism Act 2011 – Section 3 of the act allows Local Authorities to charge for discretionary services offered under their general power of competence.

- 2.2. Legislation recognises the difficulties a council may face in estimating the charges, as this is highly dependent on the demand for the services concerned. Taking one year with another, over a period of time (1 to 3 years), any under recovery can be addressed in setting charges for future years, so that over time income equates to costs.
- 2.3. Legislation refers to CIPFA’s definition of total cost. This allows for the recovery of all costs in the organisation, including a proportion or all central and unallocated overheads including democratic costs, depreciation, interest, pension back funding and working capital costs.
- 2.4. Some services are bound by further specific legislation and setting of such fees should refer to the relevant legislation.

### 3. Guidance

- 3.1. The policy has been produced to provide information to heads of services and managers responsible for applying fees and charges to goods and services delivered by the Council. The aim is to encourage a consistent and cost-effective approach to the setting of charges for services provided by:
  - 3.1.1. Establishing parameters for calculating different levels of charges
  - 3.1.2. Recommending criteria for applying concessions or discounted charges consistently across the council
  - 3.1.3. Providing guidance on the factors that need to be taken into consideration when new charges are introduced, or existing charges are being reviewed
  - 3.1.4. Requiring more active use of market intelligence when reviewing and setting charges
  - 3.1.5. Specifying the process and frequency for reviewing existing charges.

### 4. Policy

- 4.1. The general principles of the policy are:
- 4.2. Fees and charges for services are set to seek to cover the cost of delivery and increases are applied annually of CPI plus 1% (rounded to the nearest appropriate denomination, upwards or downwards, relative to the level and type of charge). This definition is applicable for all references to CPI plus 1% in this document.
- 4.3. Each charge should be identified as belonging to one category in the table below. This assists in the appropriate charging policy being adopted when establishing and reviewing the level of charge. Consideration should also be given to the wider equalities implications which may be involved affecting accessibility of groups to council services.

Type	Objective
A) Full Cost Recovery	Service is generally available with no rationale for providing a subsidy from general taxation

Type	Objective
B) Full cost recovery with concession discounts	Service is generally available and subsidised to ensure disadvantaged groups have access to the service. Concessions are only for those services that seek to improve health and wellbeing within the borough.
C) Statutory	Charges are set in line with legal obligations and national government charging policy.

4.4. Adopting a method of full recovery includes the cost of handling the initial enquiry through to the collection of the payment. This can include direct staffing costs, department overhead and financial costs. The policy of CPI plus up to 1% allows for flexibility for annual increases, for example in one year, fees for one service could be increased by CPI alone and for another CPI plus 1%.

**4.5. Review of new and existing fees and charges**

4.6. As part of the annual budget cycle each service area will carry out a review of existing fees and charges, together with opportunities to raise additional income from new areas of charging and present proposals for revised charges.

4.7. Annual increases in accordance with the policy can be within the range of CPI (only) and up to CPI plus 1% with regard to rounding up or down to the nearest appropriate denomination for the charge.

4.8. Each service is responsible for reviewing their services and ensuring appropriate decisions are taken for all discretionary services provided. Any proposals for new fees and charges must be considered by the Cabinet ahead of approval by Council.

4.9. Any changes to fees and charges for example new charges or changes to current charges that are not part of the budget policy framework will be delegated to decision by Cabinet.

**4.10. Market review**

4.11. Market intelligence is information that is gathered for the purpose of making business decisions, market research is the systematic gathering, recording, analysis and interpretation of information about markets, competitors and customers.

4.12. Heads of service and managers need to use market intelligence and research information to look at trends, competitor pricing and customer (existing, lost and targeted) monitoring to inform reviews and setting of fees and charges. Market information can be gathered and analysed specifically for accurate and confident decision-making in determining new or updated fees and charges.

4.13. As part of the annual review, market conditions must be taken into account including competition and demand for the service.

**4.14. Periodic review**

4.15. Decisions to charge or not to charge will be reviewed by services annually, with sufficient time for any impact of any revisions to be reflected in the annual financial planning process. All charges are expected to be increased in line with the policy unless there are exceptional reasons not to do so.

- 4.16. Heads of services are expected to undertake a regular review to ensure and provide assurance that all costs are being recovered. Charges must be reviewed during the year if there are any significant changes, such as cost, market changes, demand, service levels or new service provisions provided which materially affect the current charges and cost recovery. The guidance in the ANNEX should be used to record the outcome of any periodic in- depth reviews. In-depth reviews will be required where there is evidence that the current fees and charges are below comparable benchmarks or where there is evidence confirming that a subsidy is being provided. Any in year changes to fee levels will be managed through the relevant governance process and in line with the appropriate level of delegated authority for decision making.

## 5. Governance

### 5.1. Recording of fees and charges

- 5.2. It should be noted that some services are operating in a commercial market, either using set fees or variable pricing. Where Fees and charges are identified as commercially sensitive, they will not be automatically published.
- 5.3. The Council's fees and charges are set annually, prior to the start of the financial year and published once approved. Users of discretionary services must be made aware of any changes prior to using services, this may be achieved by publishing information alongside service information on the Councils website. Where there is a statutory period of publication of notification of changes to charges or consultation, the setting of the new charges will need to take account of this timescale ahead of the new charges coming into force.
- 5.4. Services are expected to maintain a schedule of fees and charges levied and advertise these accordingly. These schedules should include charges that are set nationally, the date of the last in-depth review and any relevant committee decision to provide a subsidy or concession.
- 5.5. Any new fees and charges which are introduced or changed must be in line with the policy. Any changes outside of the policy will lead to a review of the service and a report to members for approval.
- 5.6. Heads of services are responsible for ensuring that the fees and charges within their area of responsibility comply with the policy, ensuring that the policy is applied to all discretionary services and not just those for which a charge is currently made.
- 5.7. When considering any subsidy for charging or approval of fees outside of the policy, the following should be considered:
- 5.7.1. That the subsidy supports a corporate priority, objective or policy
  - 5.7.2. That it is reasonable to assume that the impact of the policy can be measured
  - 5.7.3. The cost of the subsidy can be estimated and is affordable to the budget
  - 5.7.4. The proposed subsidy is the most effective approach to deliver the policy objective
  - 5.7.5. Any other relevant information
- 5.8. Where fees and charges are set at a level that provides a subsidy to the service and this falls outside of the policy, these require consideration by Cabinet ahead of approval by Council.

## ANNEX

### **Guidance for New Fees and Charges**

**Charging Policy** – The charging policy for the service/fee must be stated and an explanation of why this is being proposed (for example cost recovery, subsidised or nominal as defined in the policy).

**Comparative Information** – Consider comparative charges levied by other local authorities and include comparatives where applicable.

#### **Financial -:**

Proposed new level of charges

Implementation date for the new charges to the commence

Income – Expected net income to be generated by the new charge (per annum)

Costs – Estimated costs of supplying the service including all administrative and overhead costs, one off or ongoing.

Subsidy – Whether any subsidy is to be provided

Concessions – The type and amount (if any) of any proposed concessions (subject to approval)

**Impact Assessment** - Identify the likely impact on service users including this that currently benefit for the service, the effects of the changes proposed and the impact of any proposed subsidies or concessions. Equality issues must be specifically considered and reported.

**Service Impact** - Any consequences that the introduction of fees and charges have on other council services must be taken into account.

**Collection Method** - Proposals for new charges (or the periodic in-depth review of existing charges) must identify what collection methods will be used, this should be in accordance with the policy, for example where cashless systems of payment methods can be implemented.

**Consultation** – Where necessary include a summary of the consultation conducted and the results of the consultation including any adjustments that have been made as a result or the consultation.

## **Borough Council of King's Lynn and West Norfolk**

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

#### **1 Introduction**

This Pay Policy Statement is produced in accordance with Chapter 8 of the Localism Act 2011 (the Act). The Act requires local authorities to publish an annual Pay Policy Statement for the relevant financial year in relation to:

- the remuneration of Chief Officers
- the remuneration of the lowest paid employees
- the relationship between Chief Officers remuneration and that of other officers

however, each local authority has the autonomy to take its own decisions on pay and pay policies.

The Pay Policy Statement must be formally agreed by Full Council and published 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 at [Transparency | Transparency | Borough Council of King's Lynn & West Norfolk](#)

#### **2 Scope**

The Pay Policy Statement:

- sets out the Council's pay and reward arrangements for the whole workforce, including senior pay arrangements.
- excludes the pay arrangements and terms and conditions of employment of any employees who have transferred into the Council and are protected under the Transfer of Undertakings (Protection of Employment) regulations.

#### **3 Status of the Policy Statement**

The Council must comply with this Pay Policy Statement during the financial year 2026/27. Any decisions taken under powers delegated in the Councils' constitution with regard to remuneration to be taken during 2026/27 will be informed by and must comply with this statement.

The Pay Policy Statement will be reviewed on an annual basis, and a new version of the policy will be approved by Full Council before the start of each financial year.

The Pay Policy Statement can be amended during the course of any financial year, for example as a result of any agreed pay award. However, any change must comply with this Statement. If any amendment is made, the policy will be updated and a revised version published as soon as reasonably possible after the amendment has been agreed.

#### **4 Definitions**

"Remuneration" for the purpose of this Pay Policy Statement includes:

- basic salary
- performance related pay

- pension
- any other allowance arising from employment

## **5 Remuneration of all Employees**

The Council operates a system of pay grades: Grades SM01 – SM04 are known as the senior manager grades. Grades PG05 – PG12 are known as the performance grades. Grade SM01 is the highest grade and PG12 is the lowest grade. Each post is allocated to a pay grade through a process of job evaluation.

With effect from 1<sup>st</sup> April 2026, the Council agreed to adopt the National Joint Council for Local Government Services annual cost of living pay award, as determined by the national pay bargaining process on an ongoing basis. Once this has been agreed on an annual basis, it will be implemented across all grades, in accordance with the terms and timescales of the national agreement.

All employees\* are eligible for performance related pay, determined via a performance appraisal system with employees working towards the achievement of individual performance targets. Progression through pay grades is linked to the achievement of these targets. There is no system of automatic increments. (\* employees must be in post by 1<sup>st</sup> October to be eligible for performance related pay the following year).

Performance ratings within the performance appraisal system are:

- 1 – Partially met targets to agreed standards – No performance payment
- 2 – Consistently achieved targets to agreed standards – Performance payment equivalent to 1.5% of the grade mid-point
- 2a – Achieved with merit – consistently achieved targets to agreed standards and exceeded performance in priority areas – Performance payment equivalent to 2% of the grade mid-point
- 3 – Consistently exceeded agreed standards across target areas – Performance payment equivalent to 2.5% of the grade mid-point

All performance related pay is paid as progression with the relevant salary band until the maximum (or any agreed qualification or experience bar within grade) is reached. After this, a non-consolidated lump sum, equivalent to half the progression payment, will be made. Performance related pay is payable with effect from 1<sup>st</sup> June each year.

The Council operates a commission payment scheme within the parts of the Leisure Service.

For the purpose of this Pay Policy Statement, employees on pay grade PG12 are defined as our lowest paid employees. No employee is paid lower than the lowest point on the PG12 pay grade. The minimum point on pay grade PG12 is equivalent to £12.65 per hour with effect from 1<sup>st</sup> April 2025, and subject to further increase from 1<sup>st</sup> April 2026. This is higher than the national living wage (which is £12.21 for those aged over 21 with effect from 1<sup>st</sup> April 2025, increasing to £12.71 on 1<sup>st</sup> April 2026).

Apprentices are currently paid on the national minimum wage for those aged 21 and over for the first six months of their employment, following which their pay progresses to pay grade PG12.

The Council will maintain the lowest point on the PG12 pay grade as its lowest pay rate for all employees unless this is superseded by changes to the National Living Wage. The Council also monitors the national pay grades for local government employees (as determined by the National Agreement on Pay and Conditions of Service of the National Joint Council (NJC) for Local Government Services) to ensure that its lowest pay point does not fall below the minimum national pay grade rate.

## **6 Remuneration of Chief Officers**

For the purpose of this Pay Policy Statement, Chief Officers are defined as:

### **6.1 Chief Executive**

The Chief Executive is the statutory Head of Paid Service (as defined by section 4(1) of the Local Government and Housing Act 1989) and is paid salary band SM01. The range for this salary band as at 01/04/25 is £120,495 to £167,931. Progression through the grade is linked to performance against agreed targets, with no automatic increases. The annual cost of living pay award is picked up in section 5 of this policy.

The Council has considered the relationship between Chief Executive remuneration and that of other staff. The ratio between the salary of the Chief Executive and the median salary for all other employees paid is 1:4.5. The ratio of the Chief Executive's salary to the lowest paid employee is 1:5:4.

The Council does not have a policy on maintaining, reaching or applying a specific pay multiple. However, the Council is conscious that whilst remuneration at all levels needs to be adequate and competitive to secure and retain high quality employees, it must not be excessive.

The Chief Executive also receives a Returning Officer fee in respect of electoral duties. This applies to Parliamentary, County, District and Parish elections, referenda and Police and Crime Commissioner elections. The Council is required to appoint a Returning Officer under Section 35 of the Representation of the People Act 1983. These fees are always based on the latest Returning Officer Charges Order as set by Parliament and the latest County Council Scale of Fees and Charges. The budgets for returning officer fees for national elections are provided by Central Government, and for local elections are provided by the relevant authority.

### **6.2 Chief Officers**

The Council's Deputy Chief Executive, Chief Operating Officer and Chief of Staff posts report directly to and are directly accountable to the Chief Executive. These posts are paid on salary band SM02. The range for this salary band as at 01/04/25 is £83,379 to £126,615. Progression through the grade is linked to performance against agreed targets, with no automatic increases. The annual cost of living pay award is picked up in section 5 of this policy.

### **6.3 Other Statutory Officers – The Section 151 Officer and the Monitoring Officer**

The Deputy Chief Executive undertakes the role of Chief Finance Officer (Section 151 Officer as defined in section 151 of the Local Government Act 1972).

The Chief of Staff undertakes the role of Monitoring Officer (as defined in section 5(1) of the Local Government and Housing Act 1989).

Remuneration for the statutory duties undertaken by these postholders is incorporated in the salary band above.

#### 6.4 Assistant Directors

Assistant Directors report directly to and are accountable to either the Chief Executive, Deputy Chief Executive or Chief Operating Officer. These posts are paid on the salary band SM03/04. The range for this salary band as at 01/04/25 is £55,578 to £84,366. Progression through the grade is linked to performance against agreed targets, with no automatic increases.

Recruitment to the posts of Chief Executive, Chief Officers, the Section 151 Officer and the Monitoring Officer are delegated to the Council's Appointment Board. Appointments to the roles of Chief Executive (Head of Paid Service), Section 151 Officer and Monitoring Officer are subject to approval by Full Council.

The establishment of any new posts with a proposed salary package of £100,000 per annum or greater are subject to approval by Full Council.

#### **7 General Principles Applying to Remuneration of all Employees**

Starting salary on appointment is determined by assessment of relevant experience and competence to undertake the job role and taking account of current salary level. Salary on appointment will be within the salary range for the post.

Access to the Council's relocation scheme will be granted in circumstances where a new starter needs to move to the area and meets the criteria set out in the relocation scheme.

In circumstances where an employee takes on additional responsibilities/duties the relevant line manager may make a case for the employee's post to be re-evaluated via the job evaluation scheme or for the employee to receive additional progression through their existing pay grade, subject to the maximum point of the grade not being exceeded.

Where appropriate, the Council will pay an honorarium to recognise additional responsibilities that have been undertaken to assist the Council during a particular period or for a particular purpose.

Some employees are employed in posts with defined salary progression points which recognise the achievement of qualifications and/experience with automatic progression to an increased salary point within their pay grade. Alternatively, some posts have a qualification 'bar' which prevent salary exceeding a certain point unless specified criteria is met.

A small number of posts within the Council attract an enhancement for working unsociable hours.

#### **8 Car Allowances and Expenses**

Essential user car allowances have been provided in appropriate circumstances. This allowance is paid in accordance with the rates agreed by the NJC for Local Government Services.

Employees who are required to travel in order to carry out their duties will be recompensed with mileage rates paid in accordance with HMRC's Approved Mileage Allowance Payments (currently 45 pence per mile for the first 10,000 miles).

A small number of posts are designated with access to a contract hire scheme (as an alternative to an essential user car allowance). Mileage rates for contract hire car holders are paid in accordance with HMRC Advisory Fuel Rates.

Subsistence will be paid to employees who necessarily incur additional expenses in the course of their work. Claims must be supported by a corresponding receipt. Actual expenditure is reimbursed, subject to locally agreed maximum amounts.

Current allowance and expenses rates are as follows:

Essential User Lump Sum (per annum)	451 – 999cc £846	1000 - 1199cc £963	1200+ cc £1,239
Essential and casual users pence per mile	First 10,000 miles £0.45	After 10,000 miles £0.25	
Lease car users – pence per mile (diesel)	Up to 1600cc £0.12	1601 – 2000cc £0.13	Over 2000 £0.18
Lease car users – pence per mile (petrol)	Up to 1400cc £0.12	1401 – 2000cc £0.14	Over 2000cc £0.22
Subsistence amounts	Breakfast £6.72 Lunch £9.28 Tea £3.67 Evening Meal £11.48		
Overnight out of pocket expenses	£4.26		
Carer's Allowance	£12.25		

## **9 Pension**

All employees may join the Local Government Pension Scheme (LGPS). The scheme is a statutory scheme with a sliding scale of contributions from employers and the employee, based on annual salary. For more comprehensive details of the LGPS please see [Home | Norfolk Pension Fund](#) or [Home :: LGPS](#)

## **10 Flexible Retirement**

The Council will consider requests for flexible retirement from employees aged 55 and over who wish to reduce their grade and/or hours of work. This enables the employee to have immediate access to the Local Government Pension Scheme benefits whilst retaining employment. Requests are normally only granted when the overall financial impact is neutral or results in savings for the Council. The Council does not waive any actuarial reductions resulting from early payment of pension benefits for flexible retirement.

## **11 Professional Fees**

The Council reimburses one professional membership fees/subscriptions where:

- employees are undertaking approved studies towards a professional qualification, which requires professional membership. The subscription is paid for the period of the studies, subject to satisfactory progress being made.
- specified professions where full membership of an approved professional body is an essential requirement of the job role.

## **12 Salary Sacrifice**

The Council currently provides salary sacrifice arrangements for childcare vouchers and the cycle to work initiative. Additional salary sacrifice schemes may be added to enhance the Council's offer to existing and new employees.

## **13 Gender Pay Gap**

Since March 2018 the Council is required by law to report annually on its gender pay gap and publish this information. The Council's gender pay gap information can be viewed at [Equality | Equality | Borough Council of King's Lynn & West Norfolk](#)

## **14 Re-engagement**

The Pay Policy determines that staff, who left the Council for reason of redundancy, or staff who received an ex-gratia payment and/or payment under a Settlement or COT3 Agreement of any value, will not ordinarily be re-employed by the Council within 6/12 months of leaving. Re-employment includes interim and consultant roles or any form of worker, engaged directly or indirectly through an agency, contract for services or similar. The purpose of this is to ensure management take all reasonable steps to minimise redundancies, to maximise redeployment opportunities for current staff and to proactively manage people costs.

## **15 Severance Arrangements**

### **15. 1 Redundancy Payments**

Employees who are dismissed on the grounds of redundancy and who have a minimum of two years' continuous local government service will be entitled to a statutory redundancy payment calculated based on an employees' age, length of service and gross weekly pay, up to a statutory maximum.

The Local Government (Early Termination of Employment) (Discretionary Compensation) England and Wales Regulations 2006 enable local authorities to pay discretionary compensation in certain circumstances above the statutory entitlement. The Council has exercised its discretion to increase the redundancy payment as follows:

- the statutory upper pay limit will be disregarded, and redundancy payments will be calculated based on actual weeks' pay
- the redundancy payment will be enhanced by a factor of 1.75

Redundancy calculations are the same across the Council, irrespective of position or pay grade.

### 15.2 Severance packages

In exceptional circumstances and where the business case supports it, the Council may agree to a severance package in relation to termination of employment or to avoid or settle a legal claim. Severance packages of £100,000 or more will be considered at Full Council. Any such package must be in accordance with the Statutory guidance on the making and disclosure of Special Severance Payments by Local Authorities in England (2022).

**Appendix 6 - Internal Drainage Board - Estimated Levies 2025 - 2030**

<b>Board</b>	<b>2025/2026</b>	<b>2026/2027</b>	<b>2027/2028</b>	<b>2028/2029</b>	<b>2029/2030</b>
	<b>Actual</b>	<b>Estimate</b>	<b>Projection</b>	<b>Projection</b>	<b>Projection</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
Churchfield and Plawfield	40,939	42,986	43,975	44,854	45,751
Downham and Stow Bardolph	65,357	68,624	70,203	71,607	73,039
East of Ouse, Polver and Nar	369,854	388,347	397,279	405,224	413,329
Hundred Foot Washes	182	191	195	199	203
Hundred of Wisbech	1,298	1,363	1,394	1,422	1,451
King's Lynn Internal Drainage Board	2,436,317	2,569,584	2,628,684	2,681,258	2,734,883
Littleport and Downham	34,105	35,810	36,634	37,367	38,114
Manea and Welney	26,684	28,018	28,663	29,236	29,821
Middle Level	270,208	283,718	290,244	296,049	301,970
Needham and Laddus	28,706	30,141	30,835	31,451	32,080
Nordelph	1,883	1,977	2,023	2,063	2,104
Norfolk Rivers	25,152	26,535	27,146	27,689	28,242
Northwold	313	329	336	343	350
Southery and District	272,622	286,253	292,837	298,693	304,667
Stoke Ferry	53,057	55,710	56,991	58,131	59,293
Stringside	2,432	2,554	2,612	2,665	2,718
Upwell	46,144	48,451	49,566	50,557	51,568
<b>Total Levies</b>	<b>3,675,252</b>	<b>3,870,591</b>	<b>3,959,615</b>	<b>4,038,807</b>	<b>4,119,583</b>

Note: For 2026/2027 the above estimates are based on increases of approx 5% based on pre budget discussions with Internal Drainage Boards. It should be noted that the estimates are likely to change once Internal Drainage Boards have finalised their requirements in the coming months.

## Special Expenses 2026/2027

Parish	Taxbase	Parish	Taxbase	Special Expenses Cost £	2025/26 Special Expenses Band D Charge £	2026/27 Special Expenses Band D Charge £
Barton Bendish	102	Barton Bendish	102	20	0.20	0.20
Bircham	268	Bircham	268	250	0.88	0.93
Brancaster	1,107	Brancaster	1,107	170	0.15	0.15
Burnham Market	920	Burnham Market	920	1,240	1.41	1.35
Burnham Thorpe	119	Burnham Thorpe	119	160	1.32	1.34
Castle Acre	384	Castle Acre	384	60	0.13	0.16
Clenchwarton	715	Clenchwarton	715	1,620	2.12	2.27
Denver	336	Denver	336	1,530	4.40	4.56
Dersingham	1,850	Dersingham	1,850	1,170	0.61	0.63
Docking	791	Docking	791	610	0.85	0.77
Downham Market	3,972	Downham Market	3,972	122,830	29.61	30.93
East Rudham	274	East Rudham	274	40	0.15	0.15
East Winch	311	East Winch	311	3,520	10.73	11.31
Emneth	966	Emneth	966	1,970	1.99	2.04
Feltwell	777	Feltwell	777	1,550	1.92	1.99
Fincham	210	Fincham	210	350	1.63	1.66
Gayton	544	Gayton	544	3,890	6.03	7.15
Great Massingham	362	Great Massingham	362	100	0.25	0.28
Grimston	773	Grimston	773	2,140	2.71	2.77
Heacham	2,121	Heacham	2,121	13,480	6.15	6.36
Hilgay	433	Hilgay	433	5,030	11.18	11.63
Hillington	134	Hillington	134	60	0.38	0.45
Hockwold	423	Hockwold	423	310	0.72	0.73
Hunstanton	2,635	Hunstanton	2,635	92,560	34.98	35.13
King's Lynn	11,063	King's Lynn	11,063	650,810	55.99	58.83
Leziate	290	Leziate	290	350	1.21	1.20
Marham	724	Marham	724	1,140	1.35	1.57
Marshland St James	481	Marshland St James	481	30	0.06	0.06
Methwold	647	Methwold	647	490	0.75	0.76
North Creake	232	North Creake	232	610	2.72	2.63
North Wootton	888	North Wootton	888	9,260	10.10	10.43
Northwold	462	Northwold	462	250	0.53	0.54
Old Hunstanton	505	Old Hunstanton	505	1,460	2.93	2.89
Outwell	717	Outwell	717	3,000	3.94	4.18
Pentney	244	Pentney	244	90	0.36	0.37
Roydon	138	Roydon	138	360	2.52	2.62
Runcton Holme	249	Runcton Holme	249	30	0.12	0.12
Shouldham	248	Shouldham	248	10	0.04	0.04
Snettisham	1,250	Snettisham	1,250	850	0.63	0.68
South Creake	341	South Creake	341	510	1.47	1.49
South Wootton	1,849	South Wootton	1,849	8,580	4.56	4.64
Southery	456	Southery	456	1,540	3.27	3.38
Stoke Ferry	392	Stoke Ferry	392	980	2.36	2.50
Syderstone	260	Syderstone	260	170	0.63	0.65
Terrington St Clement	1,371	Terrington St Clement	1,371	6,610	4.60	4.82
Terrington St John	317	Terrington St John	317	1,150	3.63	3.62
Thornham	572	Thornham	572	40	0.07	0.07
Tilney All Saints	196	Tilney All Saints	196	190	0.88	0.97
Tilney St Lawrence	509	Tilney St Lawrence	509	1,090	2.09	2.14
Upwell	1,002	Upwell	1,002	5,330	5.21	5.32
Walpole	624	Walpole	624	270	0.38	0.43
Walpole Cross Keys	197	Walpole Cross Keys	197	210	1.01	1.07
Walpole Highway	259	Walpole Highway	259	690	2.49	2.66
Walsoken	548	Walsoken	548	1,080	1.94	1.97
Watlington	862	Watlington	862	2,190	2.42	2.54
West Acre	82	West Acre	82	50	0.60	0.61
West Dereham	164	West Dereham	164	80	0.47	0.49
West Walton	632	West Walton	632	330	0.48	0.52
West Winch	1,022	West Winch	1,022	2,310	2.21	2.26
Wiggenhall St Germans	484	Wiggenhall St Germans	484	1,000	2.03	2.07
Wiggenhall St Mary Magdalen	244	Wiggenhall St Mary Magdalen	244	1,480	5.94	6.07
Wimbotsham	293	Wimbotsham	293	590	2.22	2.01
		<b>Total</b>		<b>959,870</b>		

## **Borough Council of Kings Lynn and West Norfolk**

### **Policy on Earmarked Reserves and General Fund Working Balance**

#### **Purpose**

Balances and reserves can be held for four main purposes;

- A working balance can cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing
- A working balance and a reserve can act as a contingency to cushion the impact of unexpected events or emergencies
- Earmarked reserves can be used to build up funds to meet known or predicted liabilities
- Holding account reserves help in equalizing the impact of operational surpluses and deficits

Working balance is considered to be the balances on the account of the General Fund.

Earmarked reserves are those set aside to meet known or predicted liabilities the main accounts being;

- capital reserves
- renewal and replacement reserves
- insurance reserves
- trading and business units reserves
- other reserves retained for operational service use

#### **Adequacy**

In order to assess the adequacy of balances and reserves when setting the budget it is necessary to take account of the strategic, operational and financial risks facing the Council and where possible;

- Attempt to keep the level of the balances and reserves within reasonable limits consistent with the associated risks
- To avoid tying up funds unnecessarily

#### **Levels and Movements on Reserves**

For each earmarked there will be set minimum/maximum levels to be held. Movements on the reserves will be recorded as part of the monthly Monitoring Report and members will be advised of any action necessary to restore agreed levels. The need for the reserve and levels to be held will be reviewed on an annual basis.

## **Governance**

The power to establish reserves will rest with the Council on recommendation by the Cabinet.

Within the existing statutory and regulatory framework, it is the responsibility of the Section 151 Officer to advise the Council about the level of reserves and balances.

Where a reserve exists for a specific purpose (e.g. a renewal or repair reserve), the Chief Finance Officer may withdraw funds from that reserve, PROVIDED THAT the withdrawals to finance an item or items of expenditure are related to the reasons for the existence of the reserve, up to a value of £100,000 per annum. Any necessary withdrawal that exceeds this amount additionally required the approval of the relevant portfolio holder.

Decisions involving additional resources from ear-marked reserves may be made by any portfolio holder up to a maximum of £50,000 per Portfolio Holder in any financial year, subject to compliance with Financial Regulations.

Any use of reserves as described above must be reported in the next monthly budget monitoring report.

Where any decision has been made without regard to Financial Regulations and it is noted prior to the commitment or spending, the Chief Finance Officer and the Monitoring Officer will have the authority to defer the payment until further discussions have been undertaken with the relevant portfolio holder.

### **Level of Working Balance – General Fund**

The minimum level of the working balance for the General Fund on 1 April each year will be set in accordance with the Chartered Institute of Public Finance and Accountancy (CIPFA) recommendations. The level of balances will be reviewed each year at the setting of the Budget.

The minimum level of general fund reserve balance is currently set at 5% of the Budget Requirement (net service spend) for the following year.

## Earmarked Reserves

The balances on earmarked reserves as at 31 March are part of the annual outturn report to Council each year. The table below provides a note on the purpose for each reserve and the recommended minimum and maximum levels to be held.

The minimum / maximum level of balances was previously reviewed at the Cabinet meeting on the 24 July 2025 as part of the Revenue Outturn 2025/2026 report. A further review has been undertaken resulting in an overall increase to the maximum level. The changes are reported below.

<b>Earmarked Reserves Purpose</b>	<b>Minimum Balance</b>	<b>Maximum Balance</b>	<b>Previous Maximum</b>
<p><b>Amenity Areas</b> The reserve represents past contributions made by developers for the maintenance of land on housing sites. The balances will be drawn down over a period in support of service costs.</p>	£20,000	£100,000	£100,000
<p><b>Capital Programme Resources</b> This reserve consists of past and annual revenue contributions (RCCO) and to hold unused Capital Receipts. It will be used to finance the capital programme.</p>	£1,300,000	£16,000,000	£7,500,000
<p><b>Insurance Reserve</b> The reserve is held to deal with any loss due to theft (the Council self insures against theft), claims that are below £100 and any other excess on other policies. It is also used to finance risk management initiatives.</p>	£50,000	£300,000	£250,000
<p><b>Restructuring Reserve</b> The reserve is set up to deal with any consequences of changes to the establishment where redundancy and other such costs are involved and cannot be met in the year of account.</p>	£0	£300,000	£300,000
<p><b>Renewals and Repairs Reserves</b> These reserves come from annual contributions from service areas to deal with the maintenance and replacement of facilities, vehicles and equipment.</p>	£500,000	£2,000,000	£2,000,000
<p><b>Holding Accounts</b> The Holding Accounts reserves consist of a number of accounts which hold year-end balances on operational surpluses/deficits.</p>	£200,000	£3,000,000	£3,000,000

<b>Earmarked Reserves Purpose</b>	<b>Minimum Balance</b>	<b>Maximum Balance</b>	<b>Previous Maximum</b>
<p><b>Ring Fenced Reserves</b> These reserves consist of balances held on operational trading accounts and include Trust Funds held by the Council. The funds are 'ring-fenced' and are only used for certain purposes. (May be subject to amounts of Trust Funds placed with the Council)</p>	£50,000	£7,000,000	£7,000,000
<p><b>Climate Change</b> Allow implementation of smaller schemes; help fund preparation for larger capital scheme funding bids and also fund feasibility reports on potential options in support of the Council's Emissions Reduction Strategy and Action Plan.</p>	£0	£600,000	£600,000
<p><b>Planning Reserve</b> The Government provide for grant aid/awards for performance on Planning services. The Council's policy is to draw sums from here annually to support the overall cost of the planning service.</p>	£0	£800,000	£500,000
<p><b>Grants Reserves</b> These reserves hold unspent funds received as grants from external bodies for specific schemes/projects.</p>	£0	£4,000,000	£4,000,000
<p><b>Collection Fund Adjustments</b> This reserve holds the year end balances of any accounting adjustments necessary for the Council's Business Rates safety Net and Levy payments.</p>	£0	£5,500,000	£5,500,000
<p><b>Project reserves</b> These reserves are set up to hold funds earmarked for specific projects that will be delivered in future years.</p>	£0	£4,500,000	£4,500,000
<p><b>Other</b> The 'Other' Reserves consists of a number of miscellaneous accounts that are basically operational in nature e.g. various system suspense accounts. The review of Earmarked Reserves during 2021/2022 identified a sum of £3m to be set-a-side to invest in schemes or support spend to assist with closing the project budget gap in 2025/2026.</p>	£0	£350,000	£300,000
<b>Total</b>	£2,120,000	£44,450,000	£35,550,000

**RECOMMENDATIONS TO FULL COUNCIL 26 FEBRUARY 2026 FROM THE CABINET MEETING HELD ON 3 FEBRUARY 2026**

**CAB121 CAPITAL PROGRAMME**

Cabinet noted that the Joint Panel had considered this item and supported the Cabinet recommendations. Cabinet considered the comments made by the Joint Panel in regards to the increase in miscellaneous grants.

Councillor Morley presented the report as included in the Agenda, highlighting the tiers of projects and the exempt element of the report, which Cabinet would discuss later on in the meeting.

Councillor Beales referred to the comments made by the Joint Panel with regard to table 7 of the report and the increase in miscellaneous grants. The Assistant Director clarified that these related to the Guildhall project and included the confirmed English Heritage Grant and the Plan for Neighbourhoods Grant, which was currently awaiting MHCLG sign off.

The Assistant Director agreed to provide narrative in the report in relation to the miscellaneous grants.

Councillor Lintern requested that in future, information be provided in the report to state that further detail on the content of table 8 was available in the appendices.

Councillor Kemp addressed Cabinet under Standing Order 34 and sought reassurance that there would be provision for capital improvements to the Ferry. Councillor de Whalley referred Councillor Kemp to his response to the public question asked at Full Council on 29<sup>th</sup> January 2026 and that once the consultant's report had been received due process would be followed.

**RECOMMENDED:**

It is recommended that:

- 1) Cabinet recommends to Council the amendments to capital schemes and resources for the 2025-2030 capital programme as detailed in the report.
- 2) Cabinet recommends to Council that new capital bids as set out in appendix 3 and the exempt report, are approved to be included in the capital programme 2025-2030 as detailed.

**REASON FOR DECISION:** To report amendments, rephrasing and resources to the 2025-2030 Capital Programme.

**CAB122 TREASURY MANAGEMENT STRATEGY**

Cabinet noted that the Joint Panel had considered this item and supported the Cabinet recommendations.

The Assistant Director explained that this report followed the CIPHA regulations on reporting requirements and was a mandatory requirement. Cabinet were reminded that the Audit Committee received quarterly monitoring reports on Treasury Management.

The Assistant Director highlighted the overall position in relation to borrowing, boundaries and authorised limits.

The Deputy Chief Executive explained that the report also included a flavour of the economy and markets, including forecasts advised by the Treasury.

Cabinet noted the operational parameters contained within the report and that a further report would be presented to Cabinet and Council if the situation changed throughout the year.

In response to a question from Councillor de Whalley relating to Public Work Board loans, it was explained that the rates did not follow the Bank of England Base Rate and were based on demand.

Councillor Beales informed Cabinet that the loan financing of the Housing Companies may require this to be reviewed during the year and asked officers to model scenarios post budget agreement.

**RECOMMENDED:**

Cabinet is asked to recommend that Council approve:

- The Treasury Management Strategy Statement 2026/2027, including treasury indicators for 2025-2030.
- The Minimum Revenue Provision Policy 2026/2027
- The Investment Strategy 2026/2027

**REASON FOR DECISION:** The Council must have approved a Treasury Management Strategy, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/2027

CAB123 **CAPITAL STRATEGY**

Councillor Morley presented the report as included in the Agenda, highlighting how the Council invested to meet the Corporate Business Plan. Councillor Morley explained that the Asset Management Plan linked to the Corporate Strategy.

Councillor Beales referred to the Housing Companies and the importance of the provision to reduce homelessness and rough sleeping.

Councillor Ring referred to the Asset Management Plan and the work that was being carried out to identify and assess assets and determine the value of the portfolio.

**RECOMMENDED:**

Recommendation 1) that Cabinet approved the Capital Strategy 2026/2027 as attached to this report for onward approval by Full Council.

**REASON FOR DECISION:** Not to approve these policies would contravene the requirements of both legislation and good practice. In addition, the external auditors may comment in their report to those charged with governance (ISA260).

**REPORT TO CABINET**

<b>Partly Exempt</b>		<b>Would any decisions proposed:</b>		
<b>Any especially affected Wards None</b>	Mandatory	(a) Be entirely within Cabinet's powers to decide	<b>NO</b>	
		(b) Need to be recommendations to Council	<b>YES</b>	
		(c) Be partly for recommendations to Council and partly within Cabinets powers –	<b>NO</b>	
Lead Member: Portfolio Holder for Finance E-mail: cllr.chris.morley@west-norfolk.gov.uk		Other Cabinet Members consulted:		
		Other Members consulted:		
Lead Officer: Carl Holland E-mail: carl.holland@west-norfolk.gov.uk Direct Dial: 01553 616432		Other Officers consulted: Management Team, Service Managers		
Financial Implications YES	Policy/Personnel Implications YES	Statutory Implications (incl S.17) NO	Equal Opportunities Implications NO	Risk Management Implications YES
If not for publication, the paragraph of Schedule 12A of the 1972 Local Government Act considered to justify that is 16-20.				

**Date of meeting: 3 February 2026**

**CAPITAL PROGRAMME AND RESOURCES 2025-2030**

<p><b>Summary</b> This report:</p> <ul style="list-style-type: none"> <li>revises the 2025/2026 projections for spending on the Capital Programme</li> <li>sets out an estimate of capital resources that will be available for 2025-2030</li> <li>details new capital bids that are recommended to be included in the Capital Programme for the period 2025-2030</li> <li>outlines provisional figures for capital expenditure for the period 2025-2030</li> </ul> <p><b>Recommendations</b> It is recommended that:</p> <ol style="list-style-type: none"> <li>Cabinet recommends to Council the amendments to capital schemes and resources for the 2025-2030 capital programme as detailed in the report.</li> <li>Cabinet recommends to Council that new capital bids as set out in appendix 3 and the exempt report, are approved to be included in the capital programme 2025-2030 as detailed.</li> </ol> <p><b>Reason for Decision</b> To report amendments, rephrasing and resources to the 2025-2030 Capital Programme.</p>
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## 1. Introduction

- 1.1 This report presents the capital programme for the period 2025 to 2030. The Capital Programme forms part of the Council's longer-term Financial Strategy and is updated as part of the overall budget and council tax setting process.
- 1.2 The Council faces circumstances where capital resources to fund the Capital Programme continue to be limited. There are competing demands for use of these resources, including investment in projects which will deliver revenue savings.
- 1.3 This report sets out a programme for 2025-2030 that can be delivered subject to the outcomes from revised forecasts reflecting continuing changes in costs and capital receipt levels. Certain capital funds come from grants and use of reserves; a large part of funds is to come from anticipated receipts from the Major Housing Development.
- 1.4 The Capital Programme 2025-2030 includes a number of major housing projects, summarised in the table below. The delivery of new homes through this project provides essential funding to support the revenue budget, through increases to the council tax base.

**Table 1 – Units to be delivered under Major Housing Schemes.**

	<b>Units in Current Capital Programme 2025-2030</b>
<b>Major Housing</b>	
Lynnsport 1	96
Florence Fields	224
South End Road, Hunstanton	32
	<b>352</b>

- 1.5 The Council has set out to deliver as ambitious a Capital Programme as possible to meet its corporate priorities and to deliver new income streams and savings to support the revenue budget and will continue to aim to do so even in these difficult times.

## 2. Supporting Delivery of the Financial Strategy

- 2.1 The Financial Strategy for 2025-2030 sets out the council's latest proposed budget over the term of the plan. The Council has previously conducted a deep review of its Earmarked Reserves and Capital Programme to identify any savings. These reviews will continue in future years to identify any opportunities that may arise to help to meet savings targets and/or support the General Fund Reserve. Any revisions will be reported and updated accordingly.
- 2.2 Future phases of the major housing development projects will continue to include delivery of houses for rent. The Council's wholly owned local authority company 'West Norfolk Property Ltd' will hold and manage these private rented sector homes. The rental income will meet the financing costs and generate ongoing additional revenue income.
- 2.3 Strategic land acquisitions are also considered which have potential to provide development opportunities.

3.1 This part of the report updates the Capital Programme for the current year 2025/2026.

3.2 An approved Capital Programme updated for rephasing is shown in the table below with expenditure to 30 September 2025.

**Table 2 – Capital Programme 2025/2026 Quarter 2**

	Approved Budget Adjusted for Rephasing 2025/2026	Updated Budget to Q2 Monitoring Report	UPDATED Estimates Budget 2025/2026	Actual as at 31 December 2025
	£	£	£	£
<b>Tier 1 Major projects</b>				
Enterprise Zone (Property and Projects):	448,460	448,460	116,250	116,246
Major Housing Development (Companies and Housing):	23,983,370	23,983,370	23,971,750	18,817,449
Other Major Projects	16,889,420	11,458,140	8,288,940	3,388,741
Coastal Defences	-	-	1,500,000	-
<b>Total Tier 1</b>	<b>41,321,250</b>	<b>35,889,970</b>	<b>33,876,940</b>	<b>22,322,436</b>
<b>Tier 2 Operational Schemes</b>				
Corporate	807,940	807,940	947,940	162,417
Health, Wellbeing & Public Protection	2,620,160	2,620,160	2,707,010	1,605,073
Leisure and Community Facilities:	267,480	267,480	280,000	225,175
Operational and Commercial:	3,275,450	3,305,450	1,676,950	992,948
Property and Projects:	89,730	114,730	225,420	75,395
Regeneration, Housing & Place:	-	-	40,000	-
Finance:	16,650	16,650	16,650	0
<b>Total Tier 2</b>	<b>7,077,410</b>	<b>7,132,410</b>	<b>5,893,970</b>	<b>3,061,008</b>
<b>Tier 3 Operational Schemes</b>				
Corporate	300,000	300,000	0	0
Health, Wellbeing & Public Protection	86,850	86,850	-	0
Leisure and Community Facilities:	403,000	403,000	-	0
Operational and Commercial:	494,150	494,150	286,480	0
Property and Projects:	406,970	406,970	280,500	0
Regeneration, Housing & Place:	241,060	241,060	-	0
<i>Subtotal</i>	<i>1,932,030</i>	<i>1,932,030</i>	<i>566,980</i>	<i>0</i>
<b>Tier 3 Exempt Schemes</b>				
Exempt Schemes	197,000	197,000	-	0
<i>Subtotal</i>	<i>197,000</i>	<i>197,000</i>	<i>0</i>	<i>0</i>
<b>Total Tier 3</b>	<b>2,129,030</b>	<b>2,129,030</b>	<b>566,980</b>	<b>0</b>
<b>Total Capital Programme (Tiers 1, 2, 3)</b>	<b>1750,527,690</b>	<b>45,151,410</b>	<b>40,337,890</b>	<b>25,383,444</b>

**3.3** The table below shows changes between the updated budget to quarter two monitoring report and now the estimate preparation 2025/2026. A detailed view can be seen in appendices 1 and 2.

**Table 3 – Revised forecast Capital Programme 2025/2026.**

	Approved Budget Adjusted for Rephasing 2025/2026	Updated Budget to Q2 Monitoring Report	UPDATED Estimates Budget 2025/2026	Actual as at 31 December 2025
	£	£	£	£
<b>Tier 1 Major projects</b>				
Enterprise Zone (Property and Projects):	448,460	448,460	116,250	116,246
Major Housing Development (Companies and Housing):	23,983,370	23,983,370	23,971,750	18,817,449
Other Major Projects	16,889,420	11,458,140	8,288,940	3,388,741
<b>Total Tier 1</b>	<b>41,321,250</b>	<b>35,889,970</b>	<b>32,376,940</b>	<b>22,322,436</b>
<b>Tier 2 Operational Schemes</b>				
Corporate	807,940	807,940	947,940	162,417
Health, Wellbeing & Public Protection	2,620,160	2,620,160	2,707,010	1,605,073
Leisure and Community Facilities:	267,480	267,480	280,000	225,175
Operational and Commercial:	3,275,450	3,305,450	1,676,950	992,948
Property and Projects:	89,730	114,730	225,420	75,395
Finance:	16,650	16,650	16,650	0
<b>Total Tier 2</b>	<b>7,077,410</b>	<b>7,132,410</b>	<b>5,853,970</b>	<b>3,061,008</b>
<b>Tier 3 Operational Schemes</b>				
Corporate	300,000	300,000	0	0
Health, Wellbeing & Public Protection	86,850	86,850	-	0
Leisure and Community Facilities:	403,000	403,000	-	0
Operational and Commercial:	494,150	494,150	286,480	0
Property and Projects:	406,970	406,970	280,500	0
Regeneration, Housing & Place:	241,060	241,060	-	0
<i>Subtotal</i>	<i>1,932,030</i>	<i>1,932,030</i>	<i>566,980</i>	<i>0</i>
<b>Tier 3 Exempt Schemes</b>				
Exempt Schemes	197,000	197,000	1,540,000	0
<i>Subtotal</i>	<i>197,000</i>	<i>197,000</i>	<i>1,540,000</i>	<i>0</i>
<b>Total Tier 3</b>	<b>2,129,030</b>	<b>2,129,030</b>	<b>2,106,980</b>	<b>0</b>
<b>Total Capital Programme (Tiers 1, 2, 3)</b>	<b>50,527,690</b>	<b>45,151,410</b>	<b>40,337,890</b>	<b>25,383,444</b>

## **4. Major Projects Governance**

### **4.1 Major Projects Governance**

**4.1.1** When considered and presented to Cabinet, the Capital Programme identifies a number of new projects in tier three that require further business case development before spend can commence. The Programme may also identify new projects that need immediate approval for commencement and will therefore have the business case made at that time. When Cabinet considers approval of a project for commencement it also gives regard to whether or not the project is tier 1, i.e. a Major project.

**4.1.2** Major Projects then follow the following monitoring process:

- Monthly Officer Project Delivery Group oversees project delivery, project management, logistics, project support/resources, recommendations to Member/Officer Board, operational decisions;
- Reports to Officer Major Projects Board on a minimum bi- monthly basis;
- Quarterly (once construction commences on site) Member Board meetings (Strategic Overview, Strategic decisions, Programme Management, including recommendations to Cabinet on Trigger Point approvals).

**4.1.3** Major housing development follow the above process at para 4.1.2 preceded by the following processes.

- Monthly update by the corporate projects team liaising with Finance;
- Weekly and monthly meetings with the contractor.

## **5. Capital Programme “New” Bids**

The Council operates a three-tier system of adding items to the capital programme where by new items require a business case and approval before being fully added to the programme. The tiers are explained below;

- Tier 1 Projects designated by Cabinet as a 'Major Project', delivery of which is to be monitored by the Member Major Projects Board.
- Tier 2 Projects actively being progressed operationally, with decisions made as appropriate, by Officers and/or Portfolio Holders, taken to policy review and development panels at key stages, as appropriate.
- Tier 3 Projects that are identified as initiatives to be taken forward 'at some point', for example, when capacity allows, or when funding opportunities arise; discussed with Portfolio Holders.

Decision to commence projects from tier 3 are presented in Portfolio decisions together with business case information, in accordance with Financial Regulations.

New Projects are listed in appendix 3 to this report and to the exempt report.

## **6. Capital Programme 2026-2030**

- 6.1 This part of the report deals with the medium-term capital programme 2026-2030 and first looks at a revision to the current approved programme.

The full Capital Programme 2026-2030 previously reported following rephasing of balances from 2024/2025 and reported Cabinet on 24<sup>th</sup> July 2025 is summarised in the table below.

**Table 5 - Original Capital Programme 2026 – 2030 updated for rephasing**

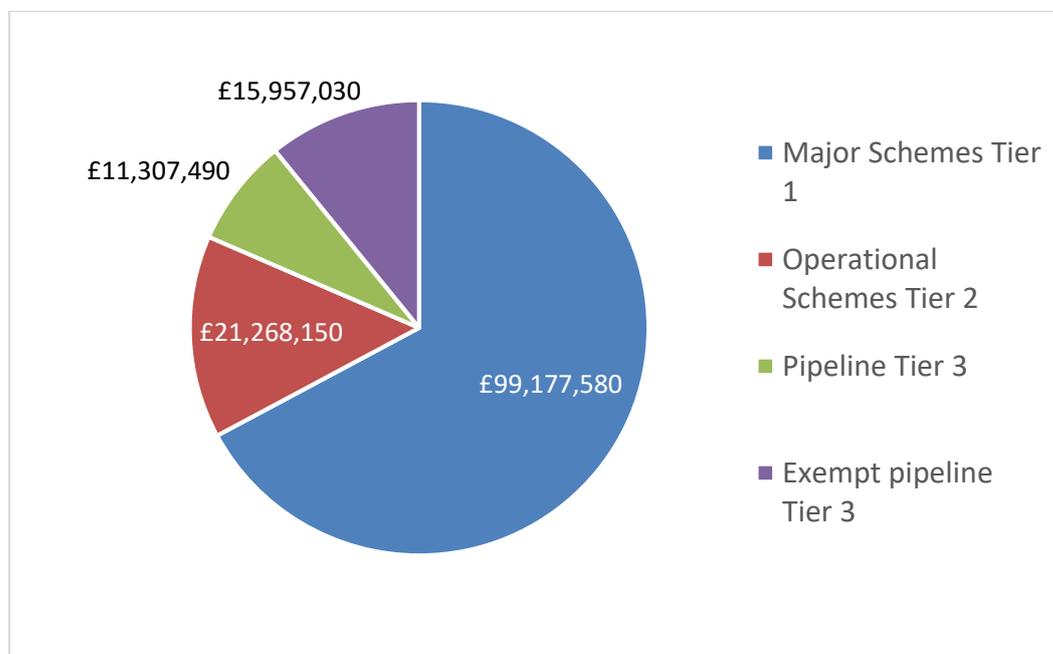
Capital	2026/2027	2027/2028	2028/2029
	£	£	£
Tier 1: Major Projects	27,795,640	5,663,570	0
Tier 2: Operational Schemes	2,985,500	2,891,250	2,954,780
<b>Subtotal</b>	<b>30,781,140</b>	<b>8,554,820</b>	<b>2,954,780</b>
Tier 3: Pipeline Schemes	3,697,320	3,431,780	4,076,730
<b>Total Including Exempt</b>	<b>34,478,460</b>	<b>11,986,600</b>	<b>7,031,510</b>

- 6.2 The table below incorporates the rephased budgets from table 5 and is updated for the present the recommended Capital Programme 2026-2029 and includes revised forecasts for previously approved schemes and new bids detailed in section 5. The detailed Programme is presented at Appendix 1 and 2.

**Table 6 – Proposed Capital Programme 2026 to 2030**

Capital	2026/2027	2027/2028	2028/2029	2029/2030
	£	£	£	£
Tier 1: Major Projects	45,435,420	12,294,880	7,265,430	304,910
Tier 2: Operational Schemes	5,653,000	3,231,750	3,425,280	3,064,150
<b>Subtotal</b>	<b>51,088,420</b>	<b>15,526,630</b>	<b>10,690,710</b>	<b>3,369,060</b>
Tier 3: Pipeline Schemes	4,222,510	518,000	0	6,000,000
Tier 3: Pipeline Schemes <b>Exempt</b>	15,057,030	900,000	0	0
<b>Subtotal</b>	<b>19,279,540</b>	<b>1,418,000</b>	<b>0</b>	<b>6,000,000</b>
<b>Total Including Exempt</b>	<b>70,367,960</b>	<b>16,944,630</b>	<b>10,690,710</b>	<b>9,369,060</b>

**Chart 1 - Capital Programme - Distribution of spend 2025- 2030**



This table reflects the budget in table 8.

## 7. Capital Financing and Resources 2025-2030

**7.1** The proposed Capital Programme 2025-2030 is shown as funded and is heavily dependent upon achievement of housing sales and internal borrowing. Where cashflow monitoring indicates that the Council has insufficient cash balances to support the capital programme, short term temporary borrowing will be necessary. The Revenue budget will incur a direct charge for any short-term borrowing undertaken. In year performance monitoring reported in Quarterly budget monitoring reports will highlight the risk of increases in material costs and reduced capital receipts from property sales. Appendix 1 and 2 shows how each project in the Programme for 2025 -2030 is funded.

**7.2** Table 7 provides details of the revised estimated capital resources for the period 2025-2030, updated for items detailed in the proceeding sections. Where rephasing is made between years, the funding will follow. Where external borrowing is required the known borrowing costs are included in the revenue estimates. The revenue budget will be amended as part of the estimates process to reflect this position. These changes are reported as part of the Financial Strategy 2025-2030 on this Cabinet Agenda.

**Table 7 – Financing Capital Programme 2025 to 2030**

Source of Funding	2025/2026 £	2026/2027 £	2027/2028 £	2028/2029 £	2029/2030 £	Total £
Specific Capital Grants (Better Care Fund)	2,216,445	2,216,445	2,216,445	2,216,445	2,216,445	<b>11,082,225</b>
Specific Capital Grants (Town's Fund)	6,142,170	11,102,191				<b>17,244,361</b>
Specific Capital Grants (LAHF)	1,861,990					<b>1,861,990</b>
Misc Grants	242,190	944,584	3,221,000			<b>4,407,774</b>
Business Rate Pool	83,890	2,271,445				<b>2,355,335</b>
General Capital Receipts Reserve	1,442,381	1,871,585	486,055	401,055	351,055	<b>4,552,131</b>
Major Housing Receipts/Temporary CFR	22,425,750	23,895,060	2,523,060			<b>48,843,870</b>
Reserves/Revenue Contributions	2,301,074	5,686,390	267,500	12,500	11,650	<b>8,279,114</b>
Unsupported Borrowing	1,892,000	3,312,730	779,750	795,280	6,485,000	<b>13,264,760</b>
Temporary Borrowings	1,730,000	19,067,530	7,450,820	7,265,430	304,910	<b>35,818,690</b>
<b>Total Funding</b>	<b>40,337,890</b>	<b>70,367,960</b>	<b>16,944,630</b>	<b>10,690,710</b>	<b>9,369,060</b>	<b>147,710,250</b>

7.3 The Council's commitment to a number of major projects means that the disposals programme and generation of capital receipts, and securing external funding is crucial.

7.4 Table 8 shows the updated budgets and full Capital Programme in tier summary.

**Table 8 – Capital Programme 2025 to 2030 by Tier**

Public or Exempt	Tier	High Level	Revised Budget 2025/2026	Budget 2026/2027	Budget 2027/2028	Budget 2028/2029	Budget 2029/2030	Total		
1.Public	1	Major Housing	25,833,740	24,145,060	2,523,060	-	-	52,501,860		
		Southgates	167,780	-	-	-	-	167,780		
		Guildhall	1,552,810	9,263,030	9,771,820	7,265,430	304,910	28,158,000		
		Enterprise Zone	116,250	-	-	-	-	116,250		
		Towns Fund	4,706,360	5,367,330	-	-	-	10,073,690		
		Coastal Defence	1,500,000	6,660,000	-	-	-	8,160,000		
		<b>1 Total</b>	<b>33,876,940</b>	<b>45,435,420</b>	<b>12,294,880</b>	<b>7,265,430</b>	<b>304,910</b>	<b>99,177,580</b>		
	1.Public	2	ICT	947,940	1,175,000	250,000	200,000	150,000	2,722,940	
			Adaptation Grants	2,560,160	2,417,500	2,417,500	2,417,500	2,417,500	12,230,160	
			Car Parks	61,800	53,500	12,500	12,500	11,650	151,950	
			Careline Equipment	60,000	60,000	148,000	148,000	60,000	476,000	
			CCTV	-	361,000	-	-	-	-	361,000
			Community Grants	16,650	-	-	-	-	-	16,650
			Corn Exchange	15,000	25,000	15,000	100,000	265,000	420,000	
			Crematorium	120,000	100,000	-	-	-	-	220,000
Downham Market Leisure Centre			-	227,000	25,000	-	-	-	252,000	
Downham Market Public Conveniences			34,250	-	-	-	-	-	34,250	
Emergency Planning			-	-	-	30,000	-	-	30,000	
Equipment Grounds Maintenance			711,620	50,000	-	86,000	-	-	847,620	
Hunstanton Band Stand			30,000	-	-	-	-	-	30,000	
Hunstanton Public Conveniences			-	366,000	-	-	-	-	366,000	
King's Lynn Public Realm			40,000	260,000	-	-	-	-	300,000	
Lighting			16,730	107,000	-	-	-	-	123,730	
Lynnsport			250,000	30,000	15,000	40,000	-	-	335,000	
Oasis			-	30,000	-	-	-	-	30,000	
Play Areas			-	68,000	-	-	-	-	68,000	
Sewerage Treatment			28,000	-	-	-	-	-	28,000	
St James			17,050	35,000	-	-	-	-	52,050	
Town Hall			-	60,000	135,000	-	-	-	195,000	
Waste Collection Bins			160,000	160,000	160,000	160,000	160,000	160,000	800,000	
Vehicles			744,380	68,000	53,750	231,280	-	-	1,097,410	
Public Realm Town Centre			80,390	-	-	-	-	-	80,390	
			<b>2 Total</b>	<b>5,893,970</b>	<b>5,653,000</b>	<b>3,231,750</b>	<b>3,425,280</b>	<b>3,064,150</b>	<b>21,268,150</b>	
1.Public			3	Car Parks	140,600	255,000	-	-	-	395,600
				Christmas Lighting	-	187,550	-	-	-	187,550
				Downham Pool Pod	-	82,000	-	-	-	82,000
				Events	-	5,170	-	-	-	5,170
				ICI/Active Travel Hub (KLIC2)	-	121,060	-	-	-	121,060
				ICT Property	-	75,000	-	-	-	75,000
	Lynnsport	-		916,730	100,000	-	-	1,016,730		
	Play Areas	95,880		-	120,000	-	-	215,880		
	Premises	-		250,000	-	-	-	250,000		
	Property Industrial Units	280,500		-	-	-	-	280,500		
	Resort	50,000		310,000	-	-	-	360,000		
	Solar	-		355,000	-	-	-	355,000		
	South Quay Stage 3	-		120,000	-	-	-	120,000		
	St James	-		80,000	-	-	-	80,000		
	Depot	-		60,000	-	-	-	60,000		
	Downham Sport Pavillion	-		40,000	-	-	-	40,000		
	Hunstanton Public Conveniences	-		60,000	-	-	-	60,000		
	Oasis	-		1,190,000	263,000	-	-	1,453,000		
	Premises	-		65,000	35,000	-	-	100,000		
	Vehicles	-		-	-	-	-	6,000,000	6,000,000	
	Parks and Open Spaces	-		50,000	-	-	-	-	50,000	
		<b>3 Total</b>		<b>566,980</b>	<b>4,222,510</b>	<b>518,000</b>	<b>-</b>	<b>6,000,000</b>	<b>11,307,490</b>	
	<b>1.Public Total</b>			<b>40,337,890</b>	<b>55,310,930</b>	<b>16,044,630</b>	<b>10,690,710</b>	<b>9,369,060</b>	<b>131,753,220</b>	
<b>2.Exempt Total</b>			<b>-</b>	<b>15,057,030</b>	<b>900,000</b>	<b>-</b>	<b>-</b>	<b>15,957,030</b>		
<b>Grand Total</b>			<b>40,337,890</b>	<b>70,367,960</b>	<b>16,944,630</b>	<b>10,690,710</b>	<b>9,369,060</b>	<b>147,710,250</b>		

## **8. Equality Impact Assessment**

- 8.1** The Council has a statutory requirement to carry out Equality Impact Assessments (EIAs) as part of the service planning and policy proposal processes. This includes significant policy or significant changes to a service and includes potential capital bids, revenue growth bids and proposed reductions in service.
- 8.2** The Council may be required to carry out an impact assessment if the proposal impacts on any of the following:
- Equalities (including impact on issues of race, gender, disability, religion, sexual orientation, age)
  - Community cohesion (whether there is a potential positive or negative impact on relations between different communities)
- 8.3** The relevant service managers, with the assistance of the Policy officers, review each capital programme scheme to check and assess any impact of the intended outcome. Although a provisional capital budget will be included in the capital programme, it will be necessary for a report on the impact to be made to Cabinet before the scheme progresses.

## **9. Prudential Framework**

- 9.1** The Prudential Framework for local authority capital investment was introduced as part of the Local Government Act 2003 with effect from the 1 April 2004. This was developed by CIPFA as a professional code of practice to support local authorities' decision making on the areas of capital investment and financing. Authorities are required by regulation to have regard to the Prudential Code.

The key objectives of the Prudential Code are:

- Capital plans and investment plans are affordable and proportionate
- All borrowing and other long-term liabilities are within prudent and sustainable levels
- Risks associated with investment are proportionate to financial capacity
- Treasury management decisions are in accordance with good professional practice

The prudential code was revised in December 2021 and the Authority formally adopted the reporting requirements in 2023-2024. One of the key changes to the Prudential Code is the explicitly stated requirement that authorities must not borrow to invest primarily for financial return, and this requirement came into force with immediate effect.

- 9.2** Within the Revenue Budget 2025-2030 the Council will enter into unsupported borrowing where it can demonstrate that financial savings can be achieved by outright purchase of equipment, as opposed to the use of an operating lease and the payment of an annual lease. The Capital Programme 2025-2030 includes details of the borrowing under the framework and this is confirmed as being affordable and is included within the Budget and Council Tax calculations.
- 9.3** The proposed borrowing will be met within the Prudential Indicators set as the Operational Boundary (Limit of Borrowing) under the Treasury Management Strategy. The current Operational Boundary in 2025/2026 is set at £67m with a maximum of 40% of the total value being held as short-term loans or variable rate

loans. The revised Treasury Management Strategy, also on the agenda for Cabinet on 3<sup>rd</sup> February 2026, having calculated that the Operational Boundary is revised to £84m.

## 10. Financial Implications

- 10.1** The financing arrangements for the capital programme are within budget. Where rephasing is to be made then the funding will follow the forecast spend.
- 10.2** The revenue implications of all capital schemes will be included in the estimates reported to the Cabinet meeting on 3<sup>rd</sup> February 2026.
- 10.3** On delivery income / cost savings relating to cost management will be fed into the revenue budget as they are achieved.

## 11. Risk Implications and Sensitivity Analysis

- 11.1** Risk is inherent in any projection of future funding. The estimated resources available to fund the capital programme 2025-2030 and the risk implications and sensitivity/consequences are detailed in the table below. The level of risk is based on the impact on the funding of the capital programme 2025-2030 if the resources are not achieved at the estimated level or at the time expected. This section has been updated to reflect the position in the Capital Programme and Resources for 2025-2030.

Source of Funding	Risk Implications and Sensitivity	Level of Risk
Capital Grants  Third Party Contributions	<p><b>Risk</b>            The capital grant and specific grant included in the resources is a contribution towards private sector housing assistance - Disabled Facilities Grants (DFG). The level of grant included for 2025/2026 and 2026/2027 is based on the confirmed level of grant from the Better Care Fund. Future years show no assumed growth rate but remain at a constant level for the rest of the programme as no indications of growth have been provided. The level of grant is confirmed by Central Government annually and can vary from year to year.</p> <p><b>Sensitivity/Consequences</b>            This funding represents 20% of current total general fund reserve balance. If the level of grants were to vary significantly the budget allocated for DFGs and the proposed schemes within the programme would need to be revised.</p>	Medium
Capital Receipts	<p><b>Risk</b>            Capital receipts over the 5-year capital programme 2025-2030 represent 100% of the current general fund reserve balance. The actual amount and timing of capital receipts can vary significantly. The achievement of capital receipts is monitored and reported in the monthly monitoring reports to ensure no over commitment.</p> <p><b>Sensitivity/Consequences</b>            Capital receipts represent a high proportion of the total general fund resources available to fund the capital programme. The actual level of capital receipts that are achieved is sensitive to market conditions including</p>	High

	demand for land and buildings, values and interest rates. The sum total of capital receipts included in the funding table of £5m and £48m from the Major Housing Project is a challenging target in the current economic climate. In the event that capital receipts are not achieved at the level or within the year estimated it may be necessary to take on additional temporary borrowing at the prevailing interest rates.	
Major Housing Project	<p><b>Risk</b> The impact of market prices as the scheme proceeds to each phase may increase. The housing market may slow and sales may not be achieved as planned.</p> <p><b>Sensitivity/Consequences</b> Business case review prior to proceeding to end stage. Local Authority Housing Company has been established to hold any surplus units for rent.</p>	High

Source of Funding	Risk Implications and Sensitivity	Level of Risk
Unsupported Borrowing	<p><b>Risk</b> The proposed capital programme 2025-2030 includes unsupported borrowing for the purchase of equipment and vehicles. The unsupported borrowing will be funded through internal borrowing whenever it is most financially advantageous to do so. Internal borrowing is the use of internal funds (short term cash flows and reserves and balances not immediately required) rather than taking external debt.</p> <p><b>Sensitivity/Consequences</b> The Council will enter into unsupported borrowing where it can demonstrate that financial savings can be achieved by outright purchase of equipment, as opposed to the use of an operating lease and the payment of an annual lease.</p>	Low
Temporary Borrowing External and Internal	<p><b>Risk</b> Temporary borrowing is included for cash flow purposes to ensure a balanced funding of the capital programme in each of the financial years and in advance of capital receipts. Internal borrowing will be used whenever it is most financially advantageous to do so. Internal borrowing is the use of internal funds (short term cash flows and reserves and balances not immediately required) rather than taking external debt. Funds currently in short term investments may be withdrawn and used in place of external borrowing.</p> <p><b>Sensitivity/Consequences</b> The actual required temporary borrowing will depend on rephasing in the capital programme and capital receipts achieved in each year. Temporary borrowing will be maintained at the minimum level required and reported as part of the outturn. The cost of funding planned temporary borrowing is included in the revenue budget and is confirmed as affordable. In the event that additional temporary borrowing is required during the financial year the impact on the revenue budget will be reported in the monthly</p>	Medium

	<p>monitoring reports to Members.</p> <p>Fixed term external borrowing may be taken and drawn down as expenditure is required and rates are favourable. External borrowing will be sourced through market loans or PWLB depending on the most favourable rates.</p> <p>The interest rates of external loans and PWLB loans are at a higher rate due to the current Bank of England base rate.</p>	
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Source of Funding	Risk Implications and Sensitivity	Level of Risk
Reserves	<p><b>Risk</b> Contributions from reserves are based on actual balances as at 1 April 2025 and take into account budgeted contributions to/from reserves.</p> <p><b>Sensitivity/Consequences</b> The reserves are available and as such the sensitivity is low. In the event that reserves are not available as estimated in the capital resources, temporary borrowing would be incurred to ensure a balanced funding of the capital programme in each of the financial years.</p>	Low
Sales Value Reduces / Costs Increase	<p><b>Risk</b> Macro-economic issues</p> <p><b>Sensitivity/consequences</b> Market confidence continues to be impacted by inflation and high interest costs, albeit it is deemed to continue to gradually reduce (following on from Brexit and the pandemic). Sales values and cost of materials and labour will require regular review in determining how to proceed with schemes and, for example, whether to sell or rent properties through the Housing Company.</p>	Medium

**11.2** Experience shows that the costs of schemes can also vary. Expenditure on the capital programme is included as part of the monthly monitoring report. Any significant variations on individual schemes will be reported and appropriate action taken

**12. Policy Implications**

The establishment and management of the capital programme are in accordance with the Council's Capital, Treasury Management and Investment Strategy.

**13. Statutory Considerations**

None

**14. Consultations**

Management Team

**15. Access to Information**

Cabinet Reports  
 Financial Strategy 2025-2030  
 Monitoring Reports  
 The Capital Strategy 2025/2026  
 The Treasury Management and Investment Strategy 2026/2027

Appendix 1 - Rephased and revised Budget at Quarter 2 2025/2026

Tier	Project	Budget to Q2 monitoring 2025/2026	Estimates Revised Budget 2025/2026	Actuals to 31 December 2025
	Enterprise Zone	448,460	116,250	116,246
	<b>Property and Projects</b>	<b>448,460</b>	<b>116,250</b>	<b>116,246</b>
	Florence Fields	15,600,230	15,600,230	12,401,311
	Hunstanton Southend Road	0		168,463
	Major Housing Projects Unallocated Budget	27,770	16,150	19,933
	Nora Phase 4	99,570	99,570	2,825
	Phase 3-Lynnsport 1	7,719,070	7,719,070	5,979,407
	Salters Road	536,730	536,730	245,510
	<b>Regeneration, Housing and Place</b>	<b>23,983,370</b>	<b>23,971,750</b>	<b>18,817,449</b>
	Southgate Regen Area Business Rate Pool Contribution	167,780	167,780	67,319
	Local Authority Housing Fund	1,861,990	1,861,990	6,498
	Active and Clean Connectivity	1,846,200	1,416,000	506,226
	Multi User Community Hub	2,581,450	2,581,450	1,843,667
	Programme Management	45,880	100,000	32,430
	Rail to River	62,000	62,000	(8,530)
	Riverfront Regeneration	3,340,030	546,910	243,411
	St Georges Guildhall Complex	1,552,810	1,552,810	697,720
<b>Tier 1</b>	<b>Regeneration, Housing and Place</b>	<b>11,458,140</b>	<b>8,288,940</b>	<b>3,388,741</b>
	ICT Upgrade Roadmap	1,107,940	947,940	162,417
<b>Tier 2</b>	<b>Corporate Services</b>	<b>1,107,940</b>	<b>947,940</b>	<b>162,417</b>
	Adapt Grant	1,691,960	1,691,960	868,404
	Careline - Replacement Vehicles	56,850	56,850	
	Careline Grant	25,000	25,000	10,337
	Careline-Replacement Alarm Units	60,000	60,000	
	Community Safety Vehicle	30,000	30,000	
	Disabled Facilities Grant	618,200	618,200	616,670
	Low Level Prevention Fund	225,000	225,000	109,662
<b>Tier 2</b>	<b>Health Wellbeing and Public Protection</b>	<b>2,707,010</b>	<b>2,707,010</b>	<b>1,605,073</b>
	Corn Exchange -Refurbish Seating	15,000	15,000	3,738
	DMLC - Changing room refurb	30,000	0	
	DMLC - Replacement Distribution Boards	25,000	0	
	DMLC - Window Replacement (dryside)	20,000	0	
	L/Sport Gymnastics - Acro Floor and Tumble Track replacement	20,000	20,000	
	L/Sport Toilets & Changing Room	52,480	65,000	52,480
	L/Sport Track and Barn Line marking	15,000	0	
	L/Sport Window replacement	40,000	0	
	Lynnsport Drainage Pipeline Enhancement	165,000	165,000	168,957
	Oasis - Lockers	30,000	0	
	St James Flooring (reception/corridors/viewing)	15,000	15,000	
	Town Hall Electrical Switch Replacement	40,000	0	
	Town Hall Prep Kitchen	20,000	0	
	Town Hall Redecoration	15,000	0	
	Town Hall Replacement flooring/stairs	10,000	0	
	Town Hall Roofing	50,000	0	
	Town Hall Stone Mason external works	20,000	0	

Tier	Project	Budget to Q2 monitoring 2025/2026	Estimates Revised Budget 2025/2026	Actuals to 31 December 2025
<b>Tier 2</b>	<b>Leisure And Culture</b>	<b>582,480</b>	<b>280,000</b>	<b>225,175</b>
	Bandstand Roof Replacement - Hunstanton	30,000	30,000	
	Brown Bins/Compost	40,000	40,000	17,934
	Car Parks Pay & Display Machine Replacement	41,080	0	
	CCTV Facilities and Circuit Upgrade	360,190	0	
	Decrim Car Park - County funded Equipment	49,150	0	
	Emergency Plan - Replace Radios	30,000	0	
	Green Bins/Recycling	40,000	40,000	24,533
	Grounds Maintenance Equipment	711,620	711,620	801,991
	Grounds Maintenance Vehicles	436,730	436,730	15,500
	Heacham North Beach Pay & Display Infrastructure	23,000	0	
	Mintlyn Crem - Memorial Gardens - Drainage for paths	50,000	20,000	
	Mintlyn Cremator 1 - Refactory reline	100,000	100,000	
	Mintlyn Crematorium - Customer Toilets Refurb	40,000	0	
	Mintlyn Crematorium - redecoration	30,000	0	
	Play Area Equipment - King's Lynn (KLACC)	8,000	0	
	Public Cleansing Vehicles	156,800	156,800	
	Public Conveniences	366,000	0	
	Refuse - Black Bins	40,000	40,000	29,816
	Replacement Play Area Equipment	155,000	0	
	Resurfacing (various car parks)	61,800	61,800	
	Trade Bins	40,000	40,000	6,391
	Replacement Play Area Equipment S106	95,880	95,880	96,782
<b>Tier 2</b>	<b>Operations and Commercial</b>	<b>2,905,250</b>	<b>1,772,830</b>	<b>992,948</b>
	Bus Stops	0	80,390	
	Changing Places Toilet - St James's	2,050	2,050	8,142
	Downham Market Public Conveniences	34,250	34,250	28,267
	Old Meadow Road Deport EV Chargers	0	39,000	
	Re:Fit Project	143,200	16,730	12,388
	Sewage Treatment Works Refurb/Connect Public Sewer	28,000	28,000	26,598
	Van for King's Court	25,000	25,000	
<b>Tier 2</b>	<b>Property and Projects</b>	<b>232,500</b>	<b>225,420</b>	<b>75,395</b>
	Community Projects	16,650	16,650	
<b>Tier 2</b>	<b>Finance</b>	<b>16,650</b>	<b>16,650</b>	<b>0</b>
	DMLC - Replacement Pool Lighting	13,000	0	
	Oasis Cubicles replacement	50,000	0	
	Oasis Fitness Flooring bowls hall/fitness stairs	10,000	0	
	Oasis Pool Hall lighting	15,000	0	

Tier	Project	Budget to Q2 monitoring 2025/2026	Estimates Revised Budget 2025/2026	Actuals to 31 December 2025
<b>Tier 3</b>	<b>Leisure And Culture</b>	<b>88,000</b>	<b>0</b>	<b>0</b>
	Car Pk Multi-storey Barrier Ticket Machine	38,130	38,130	
	Car Prk Multi-storey Lighting + Controls	102,470	102,470	
	Christmas Lights Replacement	187,550	0	
	Digital Signage Installation - NTP	43,000	0	
	Hunstanton Public Realm	100,000	0	
	NSF Events Equipment	5,170	0	
	Parking/Gladstone Server Upgrade	12,030	0	
	Resort - Beach Safety Signage	15,000	0	
	Resort - Visitor Digital Sign	50,000	50,000	
	Resurfacing (various car parks)	200,000	0	
	The Walks Accessible play Area	120,000	0	
	Replacement Dog Bins	21,000	0	
<b>Tier 3</b>	<b>Operations and Commercial</b>	<b>894,350</b>	<b>190,600</b>	<b>0</b>
	Bergen Way Industrial Estate Roof Replacement	250,000	250,000	
	E-Energy Solar Project	8,700	0	
	Estate Roads - Resurfacing	30,500	30,500	
<b>Tier 3</b>	<b>Property and Projects</b>	<b>289,200</b>	<b>280,500</b>	<b>0</b>
	ICI/Active Travel Hub (KLIC2)	121,060	0	
	South Quay Stage 3	120,000	0	
<b>Tier 3</b>	<b>Regeneration, Housing and Place</b>	<b>241,060</b>	<b>0</b>	<b>0</b>
	<b>Exempt Schemes</b>	<b>197,000</b>	<b>1,540,000</b>	<b>0</b>
	<b>Total Capital Programme (Tiers 1 2 3)</b>	<b>45,151,410</b>	<b>40,337,890</b>	<b>25,383,444</b>

## Appendix 2 - Proposed Capital Programme 2025/2030

Public or Exempt	Tier	Scheme	Revised 2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total
			£	£	£	£	£	£
<b>1.Public</b>	<b>1</b>	Active and Clean Connectivity	1,416,000	3,526,510	-	-		4,942,510
		Coastal Works - Urgent	1,500,000	6,660,000	-	-		8,160,000
		Enterprise Zone	116,250					116,250
		Florence Fields	15,600,230	15,272,500	313,960	-		31,186,690
		Hunstanton Southend Road						
		Local Authority Housing Fund	1,861,990	-	-	-		1,861,990
		Major Housing Projects Unallocated Budget	16,150	-	-	-		16,150
		Multi User Community Hub	2,581,450	-	-	-		2,581,450
		Nora Phase 4	99,570	-	-	-		99,570
		Nora Phase 5	-	250,000	-	-		250,000
		Phase 3-Lynnsport 1	7,719,070	8,622,560	2,209,100	-		18,550,730
		Programme Management	100,000	-	-	-		100,000
		Rail to River	62,000	-	-	-		62,000
		Riverfront Regeneration	546,910	1,840,820	-	-		2,387,730
		Salters Road	536,730	-	-	-		536,730
		Southgate Regen Area Business Rate Pool Contribution	167,780					167,780
		St Georges Guildhall Complex	1,552,810	9,263,030	9,771,820	7,265,430	304,910	28,158,000
	<b>1 Total</b>		<b>33,876,940</b>	<b>45,435,420</b>	<b>12,294,880</b>	<b>7,265,430</b>	<b>304,910</b>	<b>99,177,580</b>
	<b>2</b>	Adapt Grant	1,691,960	1,549,300	1,549,300	1,549,300	1,549,300	7,889,160
		Bandstand Roof Replacement - Hunstanton	30,000	-	-	-		30,000
		Brown Bins/Compost	40,000	40,000	40,000	40,000	40,000	200,000
		Car Parks Pay & Display Machine Replacement	-	41,000	-	-		41,000
		Careline - Replacement Vehicles	56,850	-	-	-		56,850
		Careline Grant	25,000	25,000	25,000	25,000	25,000	125,000
		Careline-Replacement Alarm Units	60,000	60,000	148,000	148,000	60,000	476,000
		CCTV Facilities and Circuit Upgrade	-	361,000	-	-		361,000
		Changing Places Toilet - St James's	2,050	-	-	-		2,050
		Community Projects	16,650	-	-	-		16,650
		Community Safety Vehicle	30,000	-	-	-		30,000
		Corn Exchange -Cinema Carpets and Décor	-	-		-	15,000	15,000
		Corn Exchange -House Curtains	-	-		15,000		15,000
		Corn Exchange -Internal Dec	-	10,000	-	-		10,000
		Corn Exchange -Lighting Desk	-	-		-	20,000	20,000
		Corn Exchange -PA Speakers	-	-		-	150,000	150,000
		Corn Exchange -Projectors	-	-		-	80,000	80,000
		Corn Exchange -Refurbish Seating	15,000	15,000	15,000	15,000		60,000
		Corn Exchange -Sound Desk	-	-		40,000		40,000
		Corn Exchange -Windows and Doors	-	-		30,000		30,000
		Decrim Car Park - County funded Equipment	-	12,500	12,500	12,500	11,650	49,150
		Disabled Facilities Grant	618,200	618,200	618,200	618,200	618,200	3,091,000
		DMLC - Car Park	-	33,000				33,000
		DMLC - Changing room refurb	-	40,000	-	-		40,000
		DMLC - New Boilers	-	120,000				120,000
		DMLC - Plant Room	-	14,000				14,000
		DMLC - Replacement Distribution Boards	-	-	25,000	-		25,000
		DMLC - Window Replacement (dryside)	-	20,000	-	-		20,000
		Downham Market Public Conveniences	34,250	-	-	-		34,250

Public or Exempt	Tier	Scheme	Revised 2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total
			£	£	£	£	£	£
		Emergency Plan - Replace Radios	-	-	-	30,000		30,000
		Green Bins/Recycling	40,000	40,000	40,000	40,000	40,000	200,000
		Grounds Maintenance Equipment	711,620	50,000	-	86,000		847,620
		Grounds Maintenance Vehicles	436,730	-	53,750	-		490,480
		ICT Upgrade Roadmap	947,940	1,175,000	250,000	200,000	150,000	2,722,940
		King's Lynn Public Realm	40,000	260,000	-	-		300,000
		L/Sport Gymnastics - Acro Floor and Tumble Track rep	20,000	30,000	-	-		50,000
		L/Sport Toilets & Changing Room	65,000	-	-	-		65,000
		L/Sport Track and Barn Line marking	-	-	15,000	-		15,000
		L/Sport Window replacement	-	-	-	40,000		40,000
		Low Level Prevention Fund	225,000	225,000	225,000	225,000	225,000	1,125,000
		Lynnsport Drainage Pipeline Enhancement	165,000	-	-	-		165,000
		Mintlyn Crem - Memorial Gardens - Drainage for path	20,000	30,000	-	-		50,000
		Mintlyn Cremator 1 - Refactory reline	100,000	-	-	-		100,000
		Mintlyn Crematorium - Customer Toilets Refurb	-	40,000	-	-		40,000
		Mintlyn Crematorium - redecoration	-	30,000	-	-		30,000
		Oasis - Lockers	-	30,000	-	-		30,000
		Old Meadow Road Deport EV Chargers	39,000					39,000
		Play Area Equipment - King's Lynn (KLACC)	-	8,000	-	-		8,000
		Public Cleansing Vehicles	156,800	68,000	-	231,280		456,080
		Public Conveniences	-	366,000	-	-		366,000
		Re:Fit Project	16,730	80,000	-	-		96,730
		Re:Fit Project - LynnSport	-	27,000	-	-		27,000
		Refuse - Black Bins	40,000	40,000	40,000	40,000	40,000	200,000
		Replacement Play Area Equipment	-	60,000	-	-		60,000
		Resurfacing (various car parks)	61,800	-	-	-		61,800
		Sewage Treatment Works Refurb/Connect Public Sew	28,000	-	-	-		28,000
		St James - Floor/Surface Replace	-	25,000	-	-		25,000
		St James Flooring (reception/corridors/viewing)	15,000	-	-	-		15,000
		St James Pool plate heat exchange	-	10,000	-	-		10,000
		Town Bus Stop programme	80,390					80,390
		Town Hall Electrical Switch Replacement	-	-	40,000	-		40,000
		Town Hall Fairstead Replacement Flooring	-	15,000	-	-		15,000
		Town Hall Redecoration	-	15,000	15,000	-		30,000
		Town Hall Replacement flooring/stairs	-	10,000	10,000	-		20,000
		Town Hall Roofing	-	-	50,000	-		50,000
		Town Hall Stone Mason external works	-	20,000	20,000	-		40,000
		Trade Bins	40,000	40,000	40,000	40,000	40,000	200,000
		Vehicle for King's Court	25,000					25,000
	<b>2 Total</b>		<b>5,893,970</b>	<b>5,653,000</b>	<b>3,231,750</b>	<b>3,425,280</b>	<b>3,064,150</b>	<b>21,268,150</b>
	<b>3</b>	Asbestos Survey and Remedial works		65,000	35,000	-		100,000
		Beach Patrol Unit		30,000	-	-		30,000
		Bergen Way Industrial Estate Roof Replacement	250,000	-	-	-		250,000
		Car Pk Multi-storey Barrier Ticket Machine	38,130	-	-	-		38,130
		Car Prk Multi-storey Lighting + Controls	102,470	-	-	-		102,470
		Christmas Lights Replacement	-	187,550	-	-		187,550
		Depot Car Park - Resurface		60,000	-	-		60,000

Public or Exempt	Tier	Scheme	Revised 2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total
			£	£	£	£	£	£
		Digital Signage Installation - NTP	-	43,000	-	-	-	43,000
		Downham Sports Pavillion Ambirads and Ceiling Joists		10,000	-	-	-	10,000
		Downham Sports Pavillion Cladding		19,000	-	-	-	19,000
		Downham Sports Pavillion Flooring and Tiling		11,000	-	-	-	11,000
		E-Energy Solar Project	-	355,000	-	-	-	355,000
		Estate Roads - Resurfacing	30,500	-	-	-	-	30,500
		Fire Doors - All Sites		250,000	-	-	-	250,000
		Hunstanton Public Realm		35,000	-	-	-	35,000
		ICI/Active Travel Hub (KLIC2)	-	121,060	-	-	-	121,060
		L/Sport Barn and External Toilets		50,000	-	-	-	50,000
		L/Sport Fire Alarm		-	100,000	-	-	100,000
		L/Sport Padel Tennis Project		866,730	-	-	-	866,730
		NSF Events Equipment	-	5,170	-	-	-	5,170
		Oasis Accessible Doors		-	65,000	-	-	65,000
		Oasis Air Con Units		-	18,000	-	-	18,000
		Oasis Air Handling		300,000	-	-	-	300,000
		Oasis Café Roof		100,000	-	-	-	100,000
		Oasis Electrical Maintenance		-	100,000	-	-	100,000
		Oasis Fire Alarm		-	80,000	-	-	80,000
		Oasis Tile Regrout		500,000	-	-	-	500,000
		Oasis Toilets and Changing		290,000	-	-	-	290,000
		Parking/Gladstone Server Upgrade	-	12,000	-	-	-	12,000
		Personal Safety Devices		50,000	-	-	-	50,000
		Pool Pod Downham		82,000	-	-	-	82,000
		Property Management Software	-	75,000	-	-	-	75,000
		Refuse Vehicles					6,000,000	6,000,000
		Replacement Play Area Equipment S106	95,880	-	-	-	-	95,880
		Resort - Beach Safety Signage	-	45,000	-	-	-	45,000
		Resort - Visitor Digital Sign	50,000	-	-	-	-	50,000
		Resort Recycling Bins Programme		200,000	-	-	-	200,000
		Resurfacing (various car parks)	-	200,000	-	-	-	200,000
		South Quay Stage 3	-	120,000	-	-	-	120,000
		St James Fire Alarm Upgrade		80,000	-	-	-	80,000
		The Walks Accessible play Area	-	-	120,000	-	-	120,000
		Toilet Roof - Hunstanton Recreation Ground		30,000	-	-	-	30,000
		Toilet Roof - Seagate		30,000	-	-	-	30,000
	<b>3 Total</b>		<b>566,980</b>	<b>4,222,510</b>	<b>518,000</b>	<b>-</b>	<b>6,000,000</b>	<b>11,307,490</b>
<b>1.Public Total</b>			<b>40,337,890</b>	<b>55,310,930</b>	<b>16,044,630</b>	<b>10,690,710</b>	<b>9,369,060</b>	<b>131,753,220</b>
<b>Exempt Total</b>				<b>15,057,030</b>	<b>900,000</b>	<b>-</b>		<b>15,957,030</b>
<b>Grand Total</b>			<b>40,337,890</b>	<b>70,367,960</b>	<b>16,944,630</b>	<b>10,690,710</b>	<b>9,369,060</b>	<b>147,710,250</b>

## Appendix 3 - New Projects

Tier	AD	Note	Project	Revised 2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	Total	
	<b>1 Environment and Planning</b>	Design and priority work - Hunstanton	Coastal Works - Urgent	1,500,000	6,660,000	0	0		8,160,000	
<b>1 Total</b>				<b>1,500,000</b>	<b>6,660,000</b>	<b>0</b>	<b>0</b>		<b>8,160,000</b>	
	<b>2 Property and Projects</b>		Re:Fit Project - LynnSport	0	27,000	0	0		27,000	
			Old Meadow Road Deport EV Chargers	39,000					39,000	
	<b>Property and Projects</b>	80% Grant funding available for renewals. Bid in place.	Town Bus Stop programme	80,390					80,390	
<b>2 Total</b>				<b>159,390</b>	<b>287,000</b>	<b>0</b>	<b>0</b>		<b>446,390</b>	
	<b>3 Leisure And Culture</b>		L/Sport Barn and External Toilets		50,000	0	0		50,000	
			L/Sport Fire Alarm		0	100,000	0		100,000	
			Pool Pod Downham		82,000	0			82,000	
			St James Fire Alarm Upgrade		80,000	0	0		80,000	
			L/Sport Padel Tennis Project		866,730				866,730	
	<b>Operations and Commercial</b>		Beach Patrol Unit		30,000	0			30,000	
			Hunstanton Public Realm		35,000	0			35,000	
		Hunstanton wide Litter Bins Programme	Resort Recycling Bins Programme		200,000	0	0		200,000	
	<b>Property and Projects</b>	Solar Power install Corn exchange, Downham Leisure, KLIC	E-Energy Solar Project	0	355,000	0	0		355,000	
		Required following safety Regulation review - all sites	Fire Doors - All Sites		250,000	0	0		250,000	
		Improved Record Retention and compliance management software	Property Management Software	0	75,000				75,000	
	<b>Health Wellbeing and Public Protection</b>	Required following safety Regulation review - all sites	Asbestos Survey and Remedial works		65,000	35,000	0		100,000	
194	<b>Leisure And Culture</b>		Downham Sports Pavillion Ambirads and Ceiling Joists		10,000	0	0		10,000	
			Downham Sports Pavillion Cladding		19,000	0	0		19,000	
			Downham Sports Pavillion Flooring and Tiling		11,000	0	0		11,000	
			Oasis Accessible Doors		0	65,000	0		65,000	
			Oasis Air Con Units		0	18,000	0		18,000	
			Oasis Air Handling		300,000	0	0		300,000	
			Oasis Café Roof		100,000	0	0		100,000	
			Oasis Electrical Maintenance		0	100,000	0		100,000	
			Oasis Fire Alarm		0	80,000	0		80,000	
			Oasis Tile Regrout		500,000	0	0		500,000	
			Oasis Toilets and Changing		290,000	0	0		290,000	
		<b>Operations and Commercial</b>		Depot Car Park - Resurface		60,000	0	0		60,000
			Waste Collection Vehicle Programme	Refuse Vehicles					6,000,000	6,000,000
				Toilet Roof - Hunstanton Recreation Ground		30,000	0	0		30,000
			Toilet Roof - Seagate		30,000	0	0		30,000	
	<b>Operations and Commercial</b>	Operations and Commercial Staff lone working safety equipment	Personal Safety Devices		50,000				50,000	
<b>Tier 3 Total</b>				<b>0</b>	<b>3,488,730</b>	<b>398,000</b>	<b>0</b>	<b>6,000,000</b>	<b>9,886,730</b>	
				<b>1,659,390</b>	<b>10,435,730</b>	<b>398,000</b>	<b>0</b>	<b>6,000,000</b>	<b>18,493,120</b>	
				<b>0</b>	<b>6,850,000</b>	<b>900,000</b>	<b>0</b>		<b>7,750,000</b>	
				<b>1,659,390</b>	<b>17,285,730</b>	<b>1,298,000</b>	<b>0</b>	<b>6,000,000</b>	<b>26,243,120</b>	

**REPORT TO COUNCIL**

<b>Open</b>				
Lead Member Councilor Chris Morley E-mail: cllr.chris.morley@west-norfolk.gov.uk				
Lead Officer: Carl Holland E-mail: carl.holland@west-norfolk.gov.uk			Other Officers consulted: Michelle Drewery – Deputy Chief Executive (S151 Officer)	
Financial Implications YES	Policy/Personnel Implications NO	Statutory Implications YES	Equality Impact Assessment req'd NO	Risk Management Implications YES

**Date of meeting: 3<sup>rd</sup> February 2026**

**TREASURY MANAGEMENT STRATEGY STATEMENT, MINIMUM REVENUE PROVISION POLICY STATEMENT AND ANNUAL INVESTMENT STRATEGY 2026/2027**

**Summary**

The Council is required to receive and approve a Treasury Management Strategy Statement; Annual Investment Strategy; and Minimum Revenue Provision Policy Statement which covers:

- The Treasury Management Strategy
- Capital plans, including prudential indicators
- A Minimum Revenue Provision (MRP) Policy
- An Investment Strategy

This report covers the requirements of the Local Government Act 2003, the Chartered Institute of Public Finance Accountants (CIPFA) Prudential Code, The Ministry of Housing, Communities and Local Government (MHCLG), MRP Guidance, the CIPFA Treasury Management Code and the MHCLG Investment Guidance.

The Council's Treasury Advisor, MUFG Corporate Markets, provide a template document for the Treasury Management Strategy Statement, which is fully compliant with CIPFA's code and MHCLG's guidance. The Council has used this template in preparing this report.

The Council continually reviews its existing long term loan schedule, with a view to gaining a reduction in the amount borrowed and subsequently the amounts repayable from General Fund toward interest. Officers are seeking permission to restructure the current loans schedule and to be granted delegated authority to refinance where value for money can be demonstrated.

This report looks at the period 2025-2030, which fits with the Council's Financial Strategy and Capital Programme. Officers of the council have prepared the report

based on their views of forecasts for interest rates and have used information provided by the council's Treasury Management Advisor, MUFG.

### **Recommendation**

1. Council is asked to:  
Delegate authority to the Deputy Chief Executive (S151 Officer) with agreement from the Portfolio Holder (Finance) to enter into discussions and final arrangements to settle the existing long-term loans if it is considered beneficial to the council supported by the council's Treasury Advisors as discussed in section 3.6.
2. Council is asked to approve:
  - a) The Treasury Management Strategy Statement 2026/2027, including treasury indicators for 2025-2030.
  - b) The Minimum Revenue Provision Policy 2026/2027
  - c) The Investment Strategy 2026/2027

### **Reason for Decision**

To provide improved value for money by reducing the cost of long-term borrowing.

The Council must have approved a Treasury Management Strategy Statement, Minimum Revenue Provision Policy Statement and Annual Investment Strategy 2026/2027 by 31 March 2026.

# **Treasury Management Strategy Statement**

Minimum Revenue Provision Policy Statement and  
Annual Investment Strategy

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2026/27

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## 1.1 Background

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

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

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

CIPFA defines treasury management as:

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

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

## 1.2 Reporting Requirements

### 1.2.1 Capital Strategy

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

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

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

## 1.2.2 Treasury Management Reporting

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

- a. **Prudential and treasury indicators and treasury strategy** (this report) - The first, and most important report is forward looking and covers: -
  - the capital plans, (including prudential indicators)
  - a minimum revenue provision (MRP) policy, (how residual capital expenditure is charged to revenue over time)
  - the Treasury Management Strategy, (how the investments and borrowings are to be organised), including treasury indicators; and
  - an Annual Investment Strategy, (the parameters on how investments are to be managed)
- b. **A mid-year treasury management report** – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, this Council will receive quarterly update reports.
- c. **An annual treasury report** – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

### Scrutiny

The above reports are required to be adequately scrutinised before being recommended to the Full Council. This role is undertaken by the Audit Committee.

**Quarterly reports** – In addition to the three major reports detailed above, since 2023/24 quarterly reporting (end of June/end of December) has also been required. However, these additional reports do not have to be reported to Full Council/Board but do require to be adequately scrutinised. This role is undertaken by the Audit Committee. (The reports, specifically, should comprise updated Treasury/Prudential Indicators.)

## 1.3 Treasury Management Strategy for 2026/27

The strategy for 2026/27 covers two main areas:

### Capital issues

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

### Treasury management issues

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

- the policy on use of external service providers

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

#### 1.4 Training

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

Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs. 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 Programme of Training for Council and Sub-committee Members for 2025/2026 and 2026/2027 includes training specific to budget setting and treasury management.

The training needs of Council’s treasury management officers are periodically reviewed, and with full support being given for officers to attend workshops, courses and conferences to ensure continuous professional development.

Training records are maintained by officers central to the Treasury function. Similarly, a formal record of the treasury management/capital finance training provided to members is maintained by the Finance Management Team.

### **1.5 Treasury Management Consultants**

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

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

It also recognises that there is value in employing external providers of treasury management services to acquire access to specialist skills and resources.

## 2. THE CAPITAL PRUDENTIAL INDICATORS 2025/26 – 2029/30

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

### 2.1 Capital Expenditure and Financing

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

Capital	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	£	£	£	£	£
Tier 1: Major Projects	33,876,940	45,435,420	12,294,880	7,265,430	304,910
Tier 2: Operational Schemes	5,853,970	5,653,000	3,231,750	3,425,280	3,064,150
<b>Subtotal</b>	<b>39,730,910</b>	<b>51,088,420</b>	<b>15,526,630</b>	<b>10,690,710</b>	<b>3,369,060</b>
Tier 3: Pipeline Schemes	566,980	4,222,510	518,000	0	6,000,000
Tier 3: Pipeline Schemes <b>Exempt</b>	40,000	15,057,030	900,000	0	0
<b>Subtotal</b>	<b>606,980</b>	<b>19,279,540</b>	<b>1,418,000</b>	<b>0</b>	<b>6,000,000</b>
<b>Total Including Exempt</b>	<b>40,337,890</b>	<b>70,367,960</b>	<b>16,944,630</b>	<b>10,690,710</b>	<b>9,369,060</b>

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

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

Financing Capital Expenditure	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	£	£	£	£	£
Capital Receipts	22,425,750	23,895,060	2,523,060	0	0
Capital Grants	10,546,685	16,534,665	5,437,445	2,216,445	2,216,445
Capital Receipts Reserves	1,442,381	1,871,585	486,055	401,055	351,055
Reserves/Revenue Contributions	2,301,074	4,068,390	267,500	12,500	11,650
Unsupported Borrowing	1,892,000	3,312,730	779,750	795,280	6,485,000
<b>Total</b>	<b>38,607,890</b>	<b>49,682,430</b>	<b>9,493,810</b>	<b>3,425,280</b>	<b>9,064,150</b>
CFR Reduced/(Increased) by	<b>(1,730,000)</b>	<b>(19,067,530)</b>	<b>(7,450,820)</b>	<b>(7,265,430)</b>	<b>(304,910)</b>
Net financing need for the year	<b>1,730,000</b>	<b>19,067,530</b>	<b>7,450,820</b>	<b>7,265,430</b>	<b>304,910</b>

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

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

has not immediately been paid for through a revenue or capital resource, will increase the CFR.

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

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

The Council is asked to approve the CFR projections below:

Capital Financing Requirement (CFR)	2025/2026 Estimate £ '000	2026/2027 Estimate £ '000	2027/2028 Estimate £ '000	2028/2029 Estimate £ '000	2029/2030 Estimate £ '000
<b>Opening CFR</b>	<b>77,226</b>	<b>77,772</b>	<b>95,502</b>	<b>101,350</b>	<b>106,591</b>
Additional CFR Expenditure	1,730	19,068	7,451	7,265	305
<b>Net Financing Need Total</b>	<b>78,956</b>	<b>96,840</b>	<b>102,953</b>	<b>108,615</b>	<b>106,896</b>
Less MRP and other financing movements	(1,184)	(1,337)	(1,603)	(2,024)	(2,451)
<b>Closing CFR</b>	<b>77,772</b>	<b>95,502</b>	<b>101,350</b>	<b>106,591</b>	<b>104,445</b>
<b>Movement in CFR</b>	<b>546</b>	<b>17,730</b>	<b>5,847</b>	<b>5,242</b>	<b>(2,146)</b>

### 2.3 Liability Benchmark

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

There are four components to the LB: -

1. **Existing loan debt outstanding:** the Council's existing loans that are still outstanding in future years.
2. **Loans CFR:** this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
3. **Net loans requirement:** this will show the Council's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
4. **Liability benchmark** (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.

### 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	2025/2026 Estimate £ '000	2026/2027 Estimate £ '000	2027/2028 Estimate £ '000	2028/2029 Estimate £ '000	2029/2030 Estimate £ '000
General fund balances / ear marked reserves	(38,546)	(42,739)	(39,254)	(34,170)	(29,407)
Capital receipts	(10,547)	(16,535)	(5,437)	(2,216)	(2,216)
Provisions (Collection Fund)	(1,479)	(1,479)	(1,479)	(1,479)	(1,479)
<b>Total core funds</b>	<b>(50,572)</b>	<b>(60,753)</b>	<b>(46,170)</b>	<b>(37,865)</b>	<b>(33,102)</b>
Working capital	(7,576)	(7,576)	(7,576)	(7,576)	(7,576)
Internal Borrowing*	77,772	95,502	101,350	106,591	104,445
<b>Expected external borrowings</b>	<b>19,625</b>	<b>27,174</b>	<b>47,603</b>	<b>61,150</b>	<b>63,767</b>

\*Working capital balances shown are estimated year-end; these may be higher mid-year

## 2.5 Minimum Revenue Provision (MRP) Policy Statement

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

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

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

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

## 2.6 Leases

### 1. International Financial Reporting Standard (IFRS) 16

The adoption of IFRS 16 has introduced a single lessee accounting model which requires the recognition of assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. This policy outlines the approach of the Council regarding the recognition and management of lease contracts in compliance with IFRS 16.

### 2. Scope

This policy applies to all lease contracts entered into by the Council with a term of more than 12 months. Leases for low-value assets are excluded from this policy.

### 3. Recognition of Leases

The Council will recognise right-of-use assets and corresponding lease liabilities for all qualifying lease contracts on the balance sheet. This recognition will result in an increase in the Council's long-term liabilities and debt liability.

#### **4. Retrospective Accounting**

Generally accepted accounting practice requires changes introduced by IFRS 16 to be accounted for retrospectively. Consequently, 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. This change will result in a one-off increase to the Capital Financing Requirement (CFR) and an equal increase in revenue account balances.

#### **5. Minimum Revenue Provision (MRP)**

To ensure prudent financial management, the guidance recommends including in the annual MRP charge an amount equal to the amount taken to the balance sheet to reduce the liability, including the retrospective element in the first year. This approach aims to place the Council in the same position as if the change had not occurred.

#### **6. Alternative Approaches**

Local authorities may consider alternative approaches to the calculation of MRP, subject to compliance with the overriding statutory requirement to make a prudent level of MRP. The Council will review and adopt the most appropriate method that aligns with its financial strategy.

#### **7. MRP for Right-of-Use Assets**

Regarding MRP in respect of assets acquired under leases where a right-of-use asset is on the balance sheet, the prudent charge to revenue shall be measured as an amount equal to the element of the rent/charge that goes to write down the balance sheet liability.

#### **8. Off-Balance Sheet Leases**

Where a lease (or part of a lease) has previously been accounted for off-balance sheet, the MRP requirement will be considered 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 the retrospective writing down of the balance sheet liability arising from the restatement.

#### **9. Monitoring and Compliance**

The Council will regularly monitor and review its lease agreements to ensure compliance with IFRS 16 and this policy. Any significant changes or adjustments will be reported and addressed promptly.

### **2.7 Capital loans**

The Council has issued capital loans that are categorised as non-commercial and has chosen to apply/not apply MRP on the following basis:

- Non-Commercial Loans: Loans issued for capital projects that align with the Council's strategic objectives and do not primarily aim for financial return.
- Commercial Loans: Loans issued for purposes that would generate financial return if undertaken by the Council itself.

The Council will regularly monitor and review the status of all capital loans to ensure compliance with this policy and relevant regulations. Any changes in the classification of loans will be promptly addressed.

The Council's wholly owned company, West Norfolk Housing Company, are making arrangements with the Council to access loans, from the Council to support delivery of its Business Plans. The Council's Shareholder committee shall receive reports to monitor the Business Plan and performance of loans funds. The Council's Audit Committee shall receive updates to the borrowing and lending by the Council for this purpose as part of its Treasury Management Reports.

The Treasury Management Strategy and Capital Strategy will be updated annually to reflect the Council's approach to capital loans and ensure alignment with legislative requirements and good practices.

## **2.8 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.

Where no principal repayment is made in a given year, MRP will be charged as follows:

## **2.9 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.

### 3. BORROWING

The capital expenditure plans set out in Section 2 provide details of the service activity of the Council. The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council's Capital Strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury / 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 31.12.25 are shown below for both borrowing and investments.

<b>TREASURY PORTFOLIO</b>				
	actual 31.3.25	actual 31.3.25	current 31.12.25	current 31.12.25
<b>Treasury investments</b>	£000	%	£000	%
Banks	0	0%	7,430	55%
Building societies - unrated	0	0%	0	0%
Building societies - rated	0	0%	0	0%
Local authorities	4,000	24%	0	0%
DMADF (H.M.Treasury)	0	0%	0	0%
Money Market Funds	13,015	76%	6,040	45%
Certificates of Deposit	0	0%	0	0%
<b>Total managed in house</b>	<b>17,015</b>	<b>100%</b>	<b>13,470</b>	<b>100%</b>
Bond Funds	0	0%	0	0%
Property Funds	0	0%	0	0%
<b>Total managed externally</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
<b>Total treasury investments</b>	<b>17,015</b>	<b>100%</b>	<b>13,470</b>	<b>100%</b>
<b>Treasury external borrowing</b>				
Local Authorities	8,500	22%	5,000	14%
PWLB	20,000	52%	20,000	57%
Barclays	10,000	26%	10,000	29%
<b>Total external borrowing</b>	<b>38,500</b>	<b>100%</b>	<b>35,000</b>	<b>100%</b>
<b>Net treasury investments / (borrowing)</b>	<b>-21,485</b>	<b>0</b>	<b>-21,530</b>	<b>0</b>

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

Year End Resources	2025/2026 Estimate £ '000	2026/2027 Estimate £ '000	2027/2028 Estimate £ '000	2028/2029 Estimate £ '000	2029/2030 Estimate £ '000
<b>External Debt</b>					
Debt at 1 April	28,602	30,332	49,400	56,850	64,116
Expected change in Debt	1,730	19,068	7,451	7,265	305
<b>Actual gross debt at 31 March</b>	<b>30,332</b>	<b>49,400</b>	<b>56,850</b>	<b>64,116</b>	<b>64,421</b>
The Capital Financing Requirement (Cumulative)	77,772	95,502	101,350	106,591	104,445
<b>BORROWING</b>	<b>47,440</b>	<b>46,103</b>	<b>44,499</b>	<b>42,476</b>	<b>40,025</b>

Within the range of prudential indicators there are several key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short-term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2026/27 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The Deputy Chief Executive (S151 Officer) reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes account of current commitments, existing plans and the proposals in this budget report.

### 3.2 Treasury Indicators: Limits to Borrowing Activity

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

Operational boundary	2025/2026 Estimate £ '000	2026/2027 Estimate £ '000	2027/2028 Estimate £ '000	2028/2029 Estimate £ '000	2029/2030 Estimate £ '000
Debt	83,000	101,000	107,000	112,000	110,000
Other long term liabilities	1,000	1,000	1,000	1,000	1,000
<b>Total</b>	<b>84,000</b>	<b>102,000</b>	<b>108,000</b>	<b>113,000</b>	<b>111,000</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 the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all local Council plans, or those of a specific Council, although this power has not yet been exercised.
- The Council is asked to approve the following Authorised Limit

Authorised Limit	2025/2026 Estimate £ '000	2026/2027 Estimate £ '000	2027/2028 Estimate £ '000	2028/2029 Estimate £ '000	2029/2030 Estimate £ '000
Debt	93,000	111,000	117,000	122,000	120,000
Other long term liabilities	1,000	1,000	1,000	1,000	1,000
<b>Total</b>	<b>94,000</b>	<b>112,000</b>	<b>118,000</b>	<b>123,000</b>	<b>121,000</b>

### 3.3 Prospects for Interest Rates

The Council has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Council 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. Public Works Loan Board (PWLB) lending rates for UK local authorities are primarily driven by gilt yields, which reflect market expectations of inflation, interest rates, and Bank of England monetary policy. Rates are set by HM Treasury and are influenced by general economic confidence regarding UK growth, inflationary pressures and demand for borrowing.

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

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

- Our last interest rate forecast update was undertaken on 11 August, 2025. 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 2025.
- 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 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: -

<b>PWLB borrowing</b>	<b>Current borrowing rates as at 22.12.25 p.m.</b>	<b>Target borrowing rate now (end of Q4 2027)</b>	<b>Target borrowing rate previous (end of Q4 2027)</b>
	<b>%</b>	<b>%</b>	<b>%</b>
<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.

<b>Average earnings in each year</b>	<b>Now</b>	<b>Previously</b>
	<b>%</b>	<b>%</b>
<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 Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels, 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 some rate cuts arise.

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

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

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 Council 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 Council can ensure the security of such funds.

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

### 3.6 Rescheduling

Rescheduling of current borrowing in 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 *Audit Committee*, at the earliest meeting following its action. Regulation 30C of the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003, as amended, require discounts from premature loan debt redemption to be credited to the General Fund over a maximum period of 10 years.

The Council uses the support of its treasury advisors, MUFU, who advise that there is an opportunity to reschedule the Council's existing long-term loan debt. In practice this means that the Council would pay a reduced amount of principal to the lender to end the loan. The discount is a reduction of principal owed. To fund the repayment the Council would borrow from elsewhere and pay interest on the lower amount of borrowing and credit the discount to its General Fund over a ten year period.

The Council has held two long term loans since 2007 as per **the table** below.

#### Existing long term loans

Start Date	End Date	Value £	Institution	Rate %	Term
22.03.07	21.03.77	£5,000,000	Barclays	3.81	70 years
12.04.07	11.04.77	£5,000,000	Barclays	3.81	70 years
<b>Total Long Term</b>		<b>£10,000,000</b>			

It is recommended to Council, that its officers instruct the treasury management advisors to negotiate a discount for repayment of the two existing long-term loans, for which the Council shall pay a fee for "execution cost". This cost will be included when determining the value for money of any proposed refinancing model.

The Council's Deputy Chief Executive (Section 151 Officer) shall review the value for money and consider the risk of any refinancing model negotiated by the Council's treasury management advisors. If a satisfactory proposal is achieved, then the financial benefits will be accounted for in accordance with accounting regulations and included in the medium-term financial strategy.

### 3.7 New Financial Institutions as a Source of Borrowing

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

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

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	●	●
UK Municipal Bond Agency	●	●
Local Authorities	●	●
Banks	●	●
Pension Funds	●	●
Insurance Companies	●	●
UK National Wealth Fund	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Stock Issues	●	●
Local Temporary	●	●
Local Bonds	●	
Local Council Bills	●	●
Overdraft		●
Negotiable Bonds	●	●
Internal (capital receipts & revenue balances)	●	●
Commercial Paper	●	
Medium Term Notes	●	
Finance Leases	●	●

## 4 ANNUAL INVESTMENT STRATEGY

### 4.1 Investment Policy – Management of Risk

The Ministry of Housing, 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).

#### Risk Management Framework

Our investment policy is designed to manage risk effectively and ensure the safety of the Council's capital. The primary objectives of our treasury investment strategy are:

Security: Ensuring the safety of the capital invested.

Liquidity: Maintaining the necessary liquidity to meet anticipated expenditure.

Yield: Achieving a return commensurate with the level of risk.

In pursuing these objectives, we prioritize security and liquidity over yield. This means that we will only seek to achieve an optimal return once the security and liquidity criteria are satisfied.

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

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

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

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider "laddering" investments for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated, as well as wider range fund options.

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

1. Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short-term and long-term ratings.
2. **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that

reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as “**credit default swaps**” and overlay that information on top of the credit ratings.

3. **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
4. This Council has defined the list of **types of investment instruments** that the treasury management team are authorised to use. There are two lists in Appendix 5.4 under the categories of ‘specified’ and ‘non-specified’ investments.

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

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

5. **Non-specified and loan investment limits.** The Council has determined that it will set a limit to the maximum exposure of the total treasury management investment portfolio to non-specified treasury management investments as being £4 million of the total investment portfolio.
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 Council will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
10. This Council has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this Council in the context of the expected level of cash balances and need for liquidity throughout the year.
11. All investments will be denominated in **sterling**.
12. As a result of the change 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> April 2024

The Council recognises that the extension of the statutory override provides additional time to align its investment portfolio with the new accounting standards, ensuring compliance while minimising financial impact. The Council will conduct thorough assessments of the potential risks associated with adverse movements in investment values and adopt strategies to mitigate these risks.

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

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

The above criteria are *unchanged* from last year.

### **4.2 Creditworthiness Policy**

This Council 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 Council to determine the suggested duration for investments. The Council will, therefore, use counterparties within the following durational bands:

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

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

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

All credit ratings will be monitored monthly. The Council 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 Council's minimum criteria, its further use as a new investment will be withdrawn immediately.
- in addition to the use of credit ratings the Council will be advised of information in movements in Credit Default Swap spreads against the iTraxx European Senior Financials benchmark and other market data on a daily basis via its Passport website, provided exclusively to it by MUFG Corporate Markets. Extreme market movements may result in the downgrade of an institution or removal from the Council's lending list.

Sole reliance will not be placed on the use of this external service. In addition, this Council will also use market data and market information, as well as information on any external support for banks to help 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
<b>Counterparties</b>		<b>Colour (and long-term rating where applicable)</b>		<b>Money per institution Limit</b>		<b>Time Limit</b>		
Banks *		yellow		£2m		5yrs		
Banks		purple		£4m		2 yrs		
Banks		orange		£4m		1 yr		
Banks – part nationalised		blue		£4m		1yr		
Banks		red		£4m		6 mths		
Banks		green		£4m		100 days		
Banks		No colour		Not to be used				
DMADF (Debt Management Account Deposit Facility)		UK sovereign rating		Unlimited		6 months		
Local authorities		yellow		£10m		Unlimited		
Local Authorities Companies which are 100% owned by the Borough Council King's Lynn and West Norfolk		N/A		£12m		Unlimited		
		<b>Fund rating</b>		<b>Money and/or % Limit</b>		<b>Time Limit</b>		
Money Market Funds CNAV		AAA		£4m		liquid		
Money Market Funds LVNAV		AAA		£4m		liquid		

Money Market Funds VNAV	AAA	£4m	liquid
Ultra-Short Dated Bond Funds with a credit score of 1.25	Dark pink / AAA	£3m	liquid
Ultra-Short Dated Bond Funds with a credit score of 1.50	Light pink / AAA	£3m	liquid

\* Please note: the yellow colour category is for UK Government debt, or its equivalent, money market funds and collateralised deposits where the collateral is UK Government debt – see appendix 5.4.

\*\* Please note: “fund” ratings are different to individual counterparty ratings, coming under either specific “MMF” or “Bond Fund” rating criteria.

### Creditworthiness.

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

The Council’s creditworthiness policy stipulates a minimum credit rating threshold for counterparties. Investments are only made with institutions that meet or exceed this threshold. Regular monitoring of ratings and market intelligence ensures that any changes in the creditworthiness of our counterparties are swiftly addressed. In cases where a counterparty’s credit rating falls below the minimum acceptable level, we take immediate action to withdraw or reduce our investments with them.

This comprehensive creditworthiness framework ensures that our investment decisions are informed, prudent, and aligned with our primary objective of capital preservation.

### Credit Default Swap (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 Council has access to this information via its MUFG Corporate Markets-provided Passport portal.

### Limits

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

- a. **Non-specified treasury management investment limit.** The Council has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being £4m of the total treasury management investment portfolio
- b. **Country limit.** The Council has determined that it will only use approved counterparties from the UK and from countries with a **minimum sovereign credit rating of AA** from Fitch. 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 more than £4m will be placed 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.

### 4.3 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 cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer-term investments will be carefully assessed.

#### Investment returns expectations.

The current forecast shown in paragraph 3.3, includes a forecast for Bank Rate to fall to a low of 3.25% in 2026.

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 22 December 2025 and are as follows: -

<i>Average earnings in each year</i>	<i>Now</i>	<i>Previously</i>
	<b>%</b>	<b>%</b>
<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

Caution must be exercised in respect of all interest rate forecasts.

Against this view, the Treasury officers expect a cautious approach to interest rate adjustments, taking into account the current economic indicators and market conditions. They remain vigilant and flexible, ready to adapt their strategies should there be any significant changes in the economic landscape.

For its cash flow generated balances, the Council will seek to utilise its business reserve instant access and notice accounts, Money Market Funds and short-dated deposits, (overnight to 100 days), in order to benefit from the compounding of interest.

#### Changes of investment strategy

The above criteria are unchanged from last year.

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

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

<b>Upper limit for principal sums invested for longer than 365 days</b>				
<b>£m</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
Principal sums invested for longer than 365 days	£4m	£4m	£4m	£4m
With Local Authorities	£10m	£10m	£10m	£10m
With Local Council companies which are 100% owned by BCKLWN	£12m	£12m	£12m	£12m
Current investments as at <a href="#">31/12/2025</a> in excess of 1 year maturing in each year	n/a	n/a	n/a	n/a

#### 4.4 Investment Performance / Risk Benchmarking

The Council will use an investment benchmark to assess the investment performance of its investment portfolio of overnight, 7 day, 1, 3, 6 or 12 month SONIA.

#### 4.5 End of Year Investment Report

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

#### 4.6 Financial Implications

The financial implications of the borrowing and investment strategy and MRP are reflected in the financing adjustment figure included in the Financial Strategy 2025-2030 to be approved at Council on 26<sup>th</sup> February 2026

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

#### 4.7 Risk Management Implications

There are elements of risk in dealing with the treasury management function although the production and monitoring of such controls as Prudential Indicators and Treasury Management Strategies help to reduce the exposure of the council to the market. The costs and returns on borrowing and investment are in themselves a reflection of risk that is seen by the market forces. The action and controls outlined in the report will provide for sound financial and performance management procedures.

#### **4.8 Policy Implications**

There are no other changes in the Treasury Management policy at present, other than those outlined in this report. Appendices 5.6 and 5.7 detail the treasury management scheme of delegation and the role of the Section 151 Officer.

#### **4.9 Statutory Considerations**

The council must set Prudential Indicators and adopt a Treasury Management Strategy and Annual investment Strategy before 31 March 2026.

#### **4.10 Access to Information**

Monthly Monitoring reports  
The Financial Strategy 2025 - 2030  
Capital Programme 2025 - 2030  
Council Website – Treasury Management Practices  
Capital Strategy 2025/2026

## 5 APPENDICES

(These can be appended to the report or omitted as required)

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

## 5.1 THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2026/27 – 2029/30

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

### 5.1.1 Capital Expenditure

Capital	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
	£	£	£	£	£
Tier 1: Major Projects	33,876,940	45,435,420	12,294,880	7,265,430	304,910
Tier 2: Operational Schemes	5,853,970	5,653,000	3,231,750	3,425,280	3,064,150
<b>Subtotal</b>	<b>39,730,910</b>	<b>51,088,420</b>	<b>15,526,630</b>	<b>10,690,710</b>	<b>3,369,060</b>
Tier 3: Pipeline Schemes	566,980	4,222,510	518,000	0	6,000,000
Tier 3: Pipeline Schemes <b>Exempt</b>	40,000	15,057,030	900,000	0	0
<b>Subtotal</b>	<b>606,980</b>	<b>19,279,540</b>	<b>1,418,000</b>	<b>0</b>	<b>6,000,000</b>
<b>Total Including Exempt</b>	<b>40,337,890</b>	<b>70,367,960</b>	<b>16,944,630</b>	<b>10,690,710</b>	<b>9,369,060</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 Council's overall finances. The Council is asked to approve the following indicators: -

#### Ratio of Financing Costs to Net Revenue Stream

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

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
%	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Services</b>	5.81%	7.30%	3.90%	5.63%	6.30%
<b>Commercial Services</b>	0.00%	0.00%	0.00%	0.00%	0.00%

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

### 5.1.3 Maturity Structure of Borrowing

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

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

£m	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
<b>Interest rate exposures</b>					
	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>
Limits on fixed interest rates based on net debt	100%	100%	100%	100%	100%
Limits on variable interest rates based on net debt	40%	40%	40%	40%	40%

<b>Maturity structure of fixed interest rate borrowing 2025/26</b>			
	<b>Lower</b>	<b>Upper</b>	<b>£m</b>
Under 12 months	0%	100%	25
12 months to 2 years	0%	100%	-
2 years to 50 years	0%	100%	-
50 years +	0%	100%	-

#### 5.1.4. Control of Interest Rate Exposure

Please see paragraphs 3.3, 3.4 and 4.4.

#### 5.2 INTEREST RATE FORECASTS 2026-2029

<b>MUFG Corporate Markets Interest Rate View 22.12.25</b>													
	<b>Mar-26</b>	<b>Jun-26</b>	<b>Sep-26</b>	<b>Dec-26</b>	<b>Mar-27</b>	<b>Jun-27</b>	<b>Sep-27</b>	<b>Dec-27</b>	<b>Mar-28</b>	<b>Jun-28</b>	<b>Sep-28</b>	<b>Dec-28</b>	<b>Mar-29</b>
<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

PWLB forecasts are based on PWLB certainty rates.

### 5.3 ECONOMIC BACKGROUND (to 23 December 2025)

- 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 (and subsequently to 3.75% in December).
- 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 (subsequently revised down to 0.2% 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 - 2028 is currently forecast by the Office for Budget Responsibility to be in the region of 1.5%.
- 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 only 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 headwinds are gathering.
- Prior to the November Budget, the public finances position looked weak. The £20.2 billion borrowed in September was slightly above the £20.1 billion forecast by the OBR. For the year to date, the £99.8 billion borrowed is the second highest for the April to September period since records began in 1993, surpassed only by borrowing during the COVID-19 pandemic. The main drivers of the increased borrowing were higher debt interest costs, rising government running costs, and increased inflation-linked benefit payments, which outweighed the rise in tax and National Insurance contributions.
- Following the 26 November Budget, the Office for Budget Responsibility (OBR) calculated the net tightening in fiscal policy as £11.7bn (0.3% of GDP) in 2029/30, smaller than the consensus forecast of £25bn. It did downgrade productivity growth by 0.3%, from 1.3% to 1.0%, but a lot of that influence was offset by upgrades to its near-term wage and inflation forecasts. Accordingly, the OBR judged the Chancellor was

going to achieve her objectives with £4.2bn to spare. The Chancellor then chose to expand that headroom to £21.7bn, up from £9.9bn previously.

- Moreover, the Chancellor also chose to raise spending by a net £11.3bn in 2029/30. To pay for that and the increase in her headroom, she raised taxes by £26.1bn in 2029/30. The biggest revenue-raisers were the freeze in income tax thresholds from 2028/29 (+£7.8bn) and the rise in NICs on salary-sacrifice pension contributions (+£4.8bn). The increase in council tax for properties worth more than £2.0m will generate £0.4bn.
- The weakening in the jobs market looked clear in the spring. May's 109,000 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 nearly all the months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October 2024 Budget. The number of job vacancies in the three months to November 2025 stood at 729,000 (the peak was 1.3 million in spring 2022). All this suggests the labour market continues to loosen, albeit at a slow pace.
- A looser labour market is driving softer wage pressures. The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.6% in September (still at that level in November). The rate for the private sector has slipped just below 4% as the year end approaches.
- CPI inflation remained at 3.8% in September but dropped to 3.2% by November. Core inflation also fell to 3.2% by November while services inflation fell to 4.4%. Nonetheless, a further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- An ever-present issue throughout recent months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the 10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the "Liberation Day" tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May. Thereafter, as trade tensions continued to ease and markets increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended June at 4.50%.
- More recently, the yield on the 10-year gilt rose from 4.46% to 4.60% in early July as rolled-back spending cuts and uncertainty over Chancellor Reeves' future raised fiscal concerns. Although the spike proved short lived, it highlighted the UK's fragile fiscal position. In an era of high debt, high interest rates and low GDP growth, the markets are now more sensitive to fiscal risks than before the pandemic. During August, long-dated gilts underwent a particularly pronounced sell-off, climbing 22 basis points and

reaching a 27-year high of 5.6% by the end of the month. While yields have since eased back, the market sell-off was driven by investor concerns over growing supply-demand imbalances, stemming from unease over the lack of fiscal consolidation and reduced demand from traditional long-dated bond purchasers like pension funds. For 10-year gilts, by late September, sticky inflation, resilient activity data and a hawkish Bank of England kept yields elevated over 4.70% although by late December had fallen back again to a little over 4.50%.

- The FTSE 100 fell sharply following the “Liberation Day” tariff announcement, dropping by more than 10% in the first week of April - from 8,634 on 1 April to 7,702 on 7 April. However, the de-escalation of the trade war coupled with strong corporate earnings led to a rapid rebound starting in late April. As a result, the FTSE 100 ended June at 8,761, around 2% higher than its value at the end of March and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed September at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors’ global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings. In early November, the FTSE100 climbed to a record high just above 9,900. By late December, the index had clung on to most of those gains standing at 9,870 on 23 December.

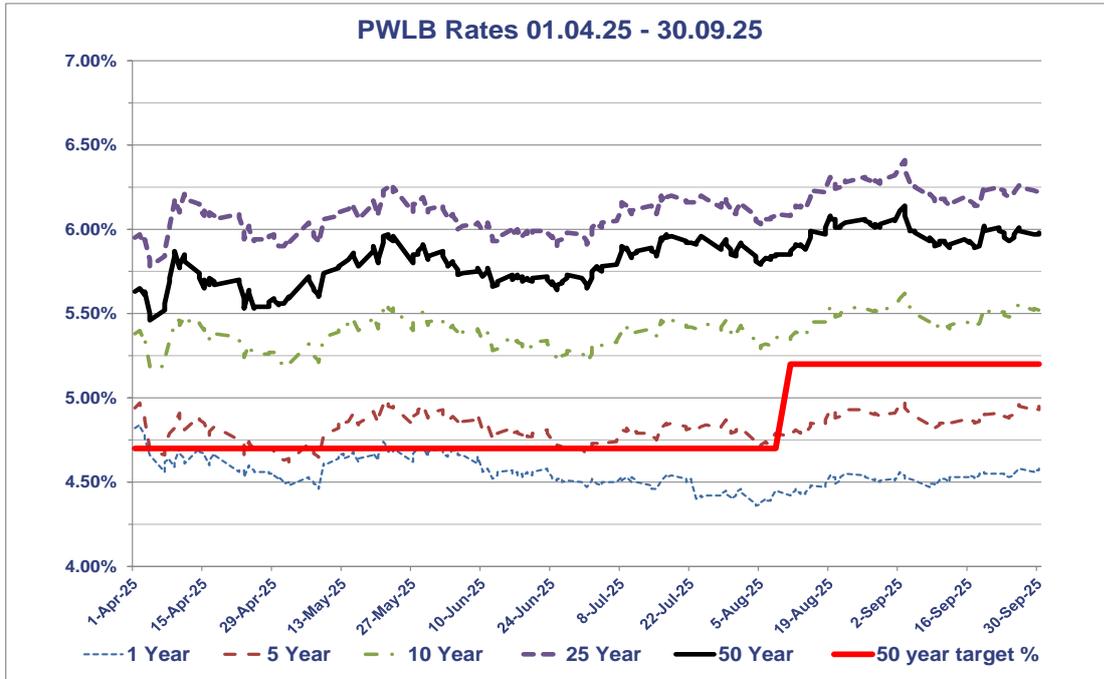
### **MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November, 18 December 2025**

- There were six Monetary Policy Committee (MPC) meetings held between April and December. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June’s vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening labour market conditions. The other six members were more cautious, as they highlighted the need to monitor for “signs of weak demand”, “supply-side constraints” and higher “inflation expectations”, mainly from rising food prices. By repeating the well-used phrase “gradual and careful”, the MPC continued to suggest that rates would be reduced further.
- In August, a further rate cut was implemented. However, a 5-4 split vote for a rate cut to 4% laid bare the different views within the Monetary Policy Committee, with the accompanying commentary noting the decision was “finely balanced” and reiterating that future rate cuts would be undertaken “gradually and carefully”. Ultimately, Governor Bailey was the casting vote for a rate cut but with the CPI measure of inflation expected to reach at least 4% later this year, the MPC was wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.
- With wages still rising by just below 5%, it was no surprise that the September meeting saw the MPC vote 7-2 for keeping rates at 4% (Dhingra and Taylor voted for a further 25bps reduction). Moreover, the Bank also took the opportunity to announce that they would only shrink its balance sheet by £70bn over the next 12 months, rather than £100bn. The repetition of the phrase that “a gradual and careful” approach to rate cuts is appropriate suggested the Bank still thought interest rates will fall further.
- At the 6 November meeting, Governor Bailey was once again the deciding vote, keeping Bank Rate at 4% but hinting strongly that a further rate cut was imminent if data supported such a move. By 18 December, with November CPI inflation having fallen to 3.2%, and with Q2 GDP revised down from 0.3% q/q to only 0.2% q/q, and Q3 GDP stalling at 0.1%, the MPC voted by 5-4 to cut rates further to

3.75%. However, Governor Bailey made it clear that any further reductions would require strong supporting data, and the pace of any further decreases would be slow compared to recent months. The markets expect Bank Rate to next be cut in April.

**PWLB RATES 01.04.25 - 30.09.25**

This chart shows the PWLB interest rates for lending products between 1 year and 50 years for the first half of 2025/2026.



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

The below table reports the spread of variation in interests across the first half of 2025/2026 for each of the PWLB lending products from 1 year to 50 years.

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

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

**NON-SPECIFIED INVESTMENTS:** These are any investments which do not meet the specified investment criteria.

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

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

	Minimum credit criteria / colour band	** Max % of total investments / £ limit per institution	Max. maturity period
DMADF – UK Government	Yellow	100%	6 months (max. is set by the DMO*)
UK Gilts	Yellow		5 years
UK Treasury Bills	Yellow		364 days (max. is set by the DMO*)
Bonds issued by multilateral development banks	Yellow		5 years
Money Market Funds CNAV	AAA	100%	Liquid
Money Market Funds LNVAV	AAA		Liquid
Money Market Funds VNAV	AAA		Liquid
Ultra-Short Dated Bond Funds with a credit score of 1.25	AAA	100%	Liquid
Ultra-Short Dated Bond Funds with a credit score of 1.5	AAA	100%	Liquid
Local Authorities	Yellow	100%	5 years

Term Deposits with Housing Associations	Blue Orange Red Green No Colour		12 months 12 months 6 months 100 days Not for use
Term Deposits with Banks and Building Societies	Blue Orange Red Green No Colour		12 months 12 months 6 months 100 days Not for use
CDs or Corporate Bonds with Banks and Building Societies	Blue Orange Red Green No Colour		12 months 12 months 6 months 100 days Not for use
Gilt Funds	UK sovereign rating		

\* DMO – is the Debt Management Office of HM Treasury

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

## 5.5 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 (as at 23.12.25)***

### **AAA**

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

### **AA+**

- Canada
- U.S.A.

### **AA**

- Abu Dhabi (UAE)
- Finland

- AA-  
• U.K.

- A+  
• Belgium  
• France

## 5.6 TREASURY MANAGEMENT SCHEME OF DELEGATION

### (i) Full council

- receiving and reviewing reports on treasury management policies, practices and activities;
- approval of annual strategy.

### (ii) Cabinet

- approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices;
- budget consideration and approval;
- approval of the division of responsibilities;
- receiving and reviewing regular monitoring reports and acting on recommendations;
- approving the selection of external service providers and agreeing terms of appointment.

### (iii) Audit Committee

- reviewing the treasury management policy and procedures and making recommendations to the responsible body.
- Mid-Year Treasury Management Report
- Annual Treasury Report (Actuals)

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

### The S151 (responsible) officer

- recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance;
- submitting regular treasury management policy reports;
- submitting budgets and budget variations;
- receiving and reviewing management information reports;
- reviewing the performance of the treasury management function;
- ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function;
- ensuring the adequacy of internal audit, and liaising with external audit;
- recommending the appointment of external service providers.
- preparation of a Capital Strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long-term timeframe (*say 20+ years – to be determined in accordance with local priorities.*)

- ensuring that the Capital Strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money
- ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the Council
- ensure that the Council has appropriate legal powers to undertake expenditure on non-financial assets and their financing
- ensuring the proportionality of all investments so that the Council does not undertake a level of investing which exposes the Council to an excessive level of risk compared to its financial resources
- ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long-term liabilities
- provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees
- ensuring that members are adequately informed and understand the risk exposures taken on by the Council
- ensuring that the Council has adequate expertise, either in house or externally provided, to carry out the above
- creation of Treasury Management Practices which specifically deal with how non treasury investments will be carried out and managed, to include the following (TM Code p54): -
  - *Risk management (TMP1 and schedules), including investment and risk management criteria for any material non-treasury investment portfolios;*
  - *Performance measurement and management (TMP2 and schedules), including methodology and criteria for assessing the performance and success of non-treasury investments;*
  - *Decision making, governance and organisation (TMP5 and schedules), including a statement of the governance requirements for decision making in relation to non-treasury investments; and arrangements to ensure that appropriate professional due diligence is carried out to support decision making;*
  - *Reporting and management information (TMP6 and schedules), including where and how often monitoring reports are taken;*
  - *Training and qualifications (TMP10 and schedules), including how the relevant knowledge and skills in relation to non-treasury investments will be arranged.*

**REPORT TO CABINET**

<b>Open/Exempt</b>	<b>OPEN</b>	Would any decisions proposed :			
<b>Any especially affected Wards</b>	Mandatory	Be entirely within Cabinet's powers to decide	NO	Need to be recommendations to Council	YES
		Is it a Key Decision	NO		
Lead Member: Cllr Chris Morley, Portfolio Holder for Finance E-mail: <a href="mailto:cllr.chris.morley@west-norfolk.gov.uk">cllr.chris.morley@west-norfolk.gov.uk</a>		Other Cabinet Members consulted: None			
Lead Officer: Carl Holland, Assistant Director Finance (Deputy. S151 Officer) E-mail: <a href="mailto:carl.holland@west-norfolk.gov.uk">carl.holland@west-norfolk.gov.uk</a> Direct Dial:01553 616549		Other Members consulted: None			
		Other Officers consulted:			
Financial Implications NO	Policy/ Personnel Implications NO	Statutory Implications YES	Equal Impact Assessment NO	Risk Management Implications NO	Environmental Considerations NO
If not for publication, the paragraph(s) of Schedule 12A of the 1972 Local Government Act considered to justify that is (are) paragraph(s)					

**Date of meeting: 3<sup>rd</sup> February 2026**

**CAPITAL STRATEGY 2026/2027****Summary**

The Capital Strategy outlines the principles and framework that shape the Council's capital decisions. The principal aim is to deliver a programme of capital investment that contributes to the achievement of the Council's priorities and objectives as set out in the Corporate Plan. The Capital Strategy will be updated annually and will be put before Cabinet alongside the Treasury Management Strategy so that it can be approved before the year to which it relates begins.

The Strategy defines at the highest level how the capital programme is to be formulated; it identifies the issues and options that influence capital spending and sets out how the resources and capital programme will be managed.

**Recommendation**

- 1) that Cabinet approve the Capital Strategy 2026/2027 as attached to this report.

**Reason for Decision**

Not to approve these policies would contravene the requirements of both legislation and good practice. In addition, the external auditors may comment in their report to those charged with governance (ISA260).

## **1 Background**

As Council's become increasingly complex and diverse it is vital that those charged with governance understand the long-term context in which investment decisions are made and all the financial risks to which the authority is exposed. With Council's having increasingly wide powers around commercialisation, more being subject to group arrangements and the increase in combined authority arrangements it is no longer sufficient to consider only the individual council but also the residual risks and liabilities to which it is subject.

The capital strategy is intended to give a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services along with an overview of how associated risk is managed and the implications for future financial sustainability.

## **2 Options Considered**

No options considered. The CIPFA Prudential Code for Capital Finance in Local Authorities (2017) states that authorities should have in place a capital strategy that sets out the long-term context in which capital expenditure and investment decisions are made and gives due consideration to both risk and reward and impact on the achievement or priority outcomes.

## **3 Policy Implications**

The CIPFA Prudential Code for Capital Finance in Local Authorities (2017) states that authorities should have in place a capital strategy. **Each Project will be considered individually for each of the following implications and assessments.**

## **4 Financial Implications**

The Strategy is a statutory requirement and has no financial implications.

## **5 Personnel Implications**

The Strategy is a statutory requirement and has no personnel implications.

## **6 Environmental Considerations**

The Strategy is a statutory requirement and has no environment considerations to consider.

## **7 Statutory Considerations**

The CIPFA Prudential Code for Capital Finance in Local Authorities (2017) states that authorities should have in place a capital strategy.

## **8 Equality Impact Assessment (EIA)**

There are no changes being considered. This is a statutory requirement and therefore there are no impacts to report.

## **9 Risk Management Implications**

Not to approve these policies would contravene the requirements of both legislation and good practice.

## **10 Declarations of Interest / Dispensations Granted**

There are no declarations of interest.

## **11 Background Papers**

Cabinet Reports  
Financial Plan 2025 - 2030  
Budget Monitoring Reports  
Statement of Accounts  
Corporate Strategy 2023-2027

# Borough Council of Kings Lynn and West Norfolk

## CAPITAL STRATEGY 2026/2027

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## **1. Introduction and Overview**

The Capital Strategy provides a clear framework to ensure that capital investment plans are affordable, prudent, and sustainable.

This report provides:

- 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.

Under the Capital Strategy all capital investment should contribute to the achievement of the main priorities of the Council. This enables capital funds to be directed to projects meeting the highest corporate priorities.

When identifying and planning new schemes the Council will try to maximise all external sources of finance (grants, partnership funding, joint ventures etc.). It will however ensure that such sums do not come with conditions attached, that reduce the effect of the scheme should the funding source not have been used.

The evaluation process will consider revenue implications and provide value for money for residents of West Norfolk.

## **2. The Council's Corporate Strategy**

The Council publishes a Corporate Strategy which sets out the broad framework for the Council's aims for the period up to May 2027. The Council's Corporate Strategy 2023-2027 was adopted by Council on 23 November 2023.

The four priority aims within the new plan are:

- a. Promote growth and prosperity to benefit West Norfolk
- b. Protect our environment
- c. Efficient and effective delivery of our services
- d. Support our communities

The purpose of the Capital Strategy is to deliver the Council's key priorities by using capital resources to provide assets appropriate to the Council's service, in the most efficient and effective manner.

## **3. Capital Expenditure**

### **3.1 An overview of the governance process for approval and monitoring of capital expenditure**

Decisions around capital expenditure, investment and borrowing align with the processes established for the setting and revising of the budget. Ultimate responsibility lies with full council.

Democratic decision-making and scrutiny processes provide overall political direction and ensure accountability for investment in the capital programme.

- Council approves the Corporate Strategy which sets out the broad framework for the Council's aims.

- Council approves the Capital Strategy, Treasury Management Strategy and a five-year capital programme which includes a list of schemes with profiled costs and funding sources.
- Members receive regular capital monitoring reports, approve variations to the programme and consider new bids for inclusion in the capital programme.
- The capital programme is subject to internal and external audit.

Major Projects are monitored by Officers and Members through the Members Major Project Board.

At each year end a report will be taken to the Corporate Performance Panel, Cabinet and Council to show the outcome of the financial year and the impact on the future capital programme and resources.

As councils become increasingly complex and diverse it is vital that those charged with governance understand the long-term context in which investment decisions are made and all the financial risks to which the authority is exposed. With council's having increasingly wide powers around commercialisation, more being subject to group arrangements and the increase in combined authority arrangements, it is no longer enough to consider only the individual council but also the residual risks and liabilities to which it is subject.

In considering how stewardship, value for money, prudence, sustainability, risk and affordability can be demonstrated the council will have regard to the following key areas:

- Capital expenditure
- Debt and borrowing and treasury management
- Commercial activity
- Other long-term liabilities
- Knowledge and skills

### **3.2 Capital Expenditure**

Capital expenditure over £10,000 on the acquisition, creation or enhancement of assets is included in the capital programme.

Details on the council's capitalisation policies can be found in the Statement of Accounts. [https://www.west-norfolk.gov.uk/info/20160/budgets\\_and\\_spending/361/annual\\_accounts](https://www.west-norfolk.gov.uk/info/20160/budgets_and_spending/361/annual_accounts)

The Council capitalises borrowing costs incurred whilst assets are under construction.

Capital expenditure is defined in Section 16 of Statutory Instrument 2003/3146 as:

- Expenditure that results in the acquisition, construction, or enhancement of fixed assets (tangible and intangible)
- Expenditure fulfilling one of the definitions specified in regulations made under the Local Government Act 2003
- Expenditure which has been directed to be treated as capital by the Secretary of State (for example, grants made to third parties for the purpose of capital expenditure).

### **3.3 Capital Programme Process**

The procedural framework outlines the three-tier structure of our capital programme, ensuring thorough planning, execution, and monitoring of all capital projects from development through to major project completion.

#### **1. Development Stage**

The purpose of this stage is to involve initial fact-finding, project development, and preliminary research to assess the feasibility and benefits of proposed projects.

##### **Fact-Finding and Needs Assessment (Discovery Phase):**

- During this phase, the strategic context of the project is determined. Workshops and wider officer consultations are conducted, followed by the preparation of a mandate and a risk register.
- The outputs of this phase include workshop outcomes, the mandate, and the risk register.
- The finance process involves Strategic Assessment Approval, with no approvals required at this stage.

##### **Project Development (Initiate Phase):**

- In this phase, the business justification for the project is made by exploring the preferred way forward, outlining the procurement strategy, and developing the project management approach.
- The outputs include the Strategic Outline Business Case, Outline Procurement Strategy, and the Project Management Plan.
- The finance process involves requesting New Capital Project Approval by completing the Capital Appraisal Form and submitting it to Finance where once approved it will be added to Tier 3 of the Capital Programme.

##### **Research on Benefits and Feasibility (Plan Phase):**

- The delivery strategy is determined by assessing potential Value for Money (VfM) and preparing for the potential deal, ascertaining affordability and funding requirements, and planning for successful delivery.
- The outputs include the Engagement Strategy, Project Definition, and the Outline Business Case.
- The finance process involves requesting approval to implement the capital project by completing the Request to Proceed with the Capital Project form and submitting it to Finance where this will then be subject to approval by Cabinet (or Council if outside the approved Capital Framework). Once approved the project will be promoted to Tier 1 or 2 of the Capital Programme depending on whether the project is classed as a major project or not.

#### **2. Operational Stage**

The purpose of this stage is to focus on the actual implementation, monitoring, and management of capital projects.

##### **Project Implementation (Plan Phase):**

- During this phase, the investment strategy is to procure the Value for Money (VfM) solution and contract for the deal.

- The outputs include the Affordability Review, Funding Commitments, Project Delivery Preparation, and the Full Business Case.

### **Progress Monitoring (Implementation & Delivery Phase):**

- This phase involves delivering the project, conducting regular monitoring and assurance, identifying lessons throughout the process, and preparing for service readiness.
- The outputs include Project Delivery, Monitoring Reports, Readiness for Service, and End of Project Delivery.
- If budget changes are required, the finance process involves completing the Request to Change/Amend Capital Project form and submitting it to Finance where this will then be subject to approval by Cabinet (or Council if outside the approved Capital Framework).

### **3. Major Projects Stage**

The purpose of this section is designated for projects deemed major by the Cabinet, requiring additional oversight and resources.

#### **Cabinet Approval:**

- Detailed project proposals are submitted to the Cabinet, including comprehensive plans, budgets, and timelines. Formal approval is obtained, and necessary resources are allocated for project execution. Full Council approval may be required if outside the approved Capital Framework.

#### **Large-Scale Implementation:**

- This phase involves coordinating large-scale activities, ensuring the proper allocation of manpower, equipment, and materials. Advanced project management techniques are utilised to manage complex project components.

#### **Enhanced Monitoring and Oversight:**

- A dedicated oversight committee (Member Major Projects Board) is established to provide additional scrutiny and guidance. Frequent reviews and audits are conducted to ensure project alignment with strategic goals and compliance with regulations.

#### **Long-Term Impact Assessment (Close Phase):**

- The operational review and benefits realization phase involves handing over to operational teams, conducting long-term impact assessments, and documenting lessons learned and best practices.
- The outputs include Lessons Learned and the Closure Report.
- This process also involves Operational Review & Benefits Realisation

This structured approach ensures a comprehensive and methodical process for managing capital projects, from initial development through to major project completion, enhancing efficiency and effectiveness in delivering public value.

### **3.4 Capital Bids and Prioritisation**

Proposed capital projects must present a clear business case. The scheme bids are evaluated against the corporate criteria and prioritised on that basis subject to a recognised limit on resources available in the period. The proposed capital programme is then discussed with Management Team and put forward to the Cabinet and Council for approval. The report on the capital programme will go through the normal process of scrutiny by the various Panels of the Council. Members receive adequate training to ensure decisions can be properly debated and understood and scrutiny functions can be effective. The training needs of officers are periodically reviewed, and annual training events are attended.

All schemes, whether existing or new, are scrutinised and challenged where appropriate by officers to verify the underlying costs and/or establish whether alternative methods of delivery have been investigated in order to meet the relevant needs and outcomes of the Council.

### **3.5 A long-term view of capital expenditure plans**

Over recent years the council has undertaken a number of cost-reduction initiatives that have supported the phasing out of Revenue Support Grant (RSG), one of the council's main sources of revenue funding.

Even though the council has undertaken cost-reduction measures, these do not go far enough to balance its budget in the years ahead. To address this the council has identified projects that link to strategic corporate objectives, help to address its revenue requirements going forward and take advantage of capital funding opportunities being promoted by Central Government.

The council has long-held ambitions for the growth, development, and regeneration for West Norfolk and particularly King's Lynn as its main urban centre and driver of the local economy.

The Council has progressed significant regeneration initiatives within the borough over several years. The two main initiatives within King's Lynn have been the Nar Ouse Regeneration Area (NORA) and the Waterfront Regeneration Area (WRA). These regeneration initiatives have been progressed by the Council with inputs from a variety of other public bodies and agencies over the years. Significant amounts of funding have been secured from partner agencies to facilitate these regeneration initiatives that will help drive the growth, development, and sustainability of King's Lynn as a sub-regional centre.

The Council, with its partner agencies, and the private sector, has invested significantly in the delivery of the NORA schemes to help bring these sites forward for development.

The Council also created the King's Lynn Neighbourhood Board which brings together a diverse range of individuals with representatives from all tiers of local authority, Members of Parliament, local businesses, the Local Enterprise Partnership, Business Improvement District, Queen Elizabeth Hospital, College of West Anglia and the community. Led by a chair from the private sector - in line with government guidance - the board brings together diverse expertise, experience, and knowledge, and a shared passion for the town and its long-term success. Working with our partners, the Neighbourhood Board have created a vision and strategy for the town, developed from a robust evidence base, informed by extensive consultation and engagement. This is set out in a Town Investment Plan. The Board is making sure that the Towns Fund investment and Neighbourhood projects will create a new future for King's Lynn that builds on its historic past.

In addition to the above the council is also in the process of delivering:

- Florence Fields Housing Development; and
- Acquisition of premises for accommodating temporary homeless, which draws upon Government grant with match funding from the Council.

Overall, the regeneration initiatives are intended to provide opportunities for business development, employment, places for residents to live and the associated infrastructure to facilitate the sustainable growth of King's Lynn.

### **3.6 Linking Asset Management Planning to the Corporate Strategy**

Asset Management can be defined as:

***“the optimum way of managing assets to achieve a desired sustainable outcome”***

or as the efficient and effective use of property assets.

However, in the local government context, it is more than this. The borough council must consider why it holds property assets. The borough council's property portfolio must be a strategic corporate resource, and it is important that the property portfolio contributes to the success of the organisation.

The Council has begun the process of developing an Asset Management Strategy. The Capital programme may fundamentally change as a result of this document, as it determines the best approach to managing, maintaining and using its assets. A key element of achieving our goals is how the Council uses all our resources, and this includes our land and buildings. The Council holds and are responsible for the following assets groups:

#### **Community assets**

Community assets are those assets that we intend to hold in perpetuity that can promote social inclusion and improve the health and well-being of citizens. This includes public open spaces, memorials, parks, shelters, sports pitches and public toilets.

#### **Heritage assets**

Heritage assets are those assets that are intended to be preserved in trust for future generations because of their cultural, environmental, or historical associations/significance.

#### **Infrastructure assets**

Infrastructure assets are long lasting tangible assets that add value and are an integral part of land and buildings. These assets tend to be part of a larger component or system for example linked to transport, communication, water, sewage, bridges, and sea defences and need to be maintained to ensure functionality in the delivery of effective and efficient delivery of services.

#### **Operational assets**

Operational assets are those assets used to deliver front line services and the daily operation of the business for us.

The council's Corporate Strategy 2023-2027 sets out the high-level commitments for the council. These are set out below with some examples of how asset management planning has (or will) contribute to the delivery of these (it is important to note that the examples given are not a comprehensive list – but are provided to give a sense of where assets and their management can help with the delivery of the corporate objectives):

## **Promote growth and prosperity to benefit West Norfolk**

The council owns and manages a commercial property portfolio mainly in King's Lynn, Downham Market, Hunstanton and Heacham providing business premises comprising a mix of light industrial, office, retail and leisure premises suitable for local, national and international business occupiers. Much of the commercial property portfolio is of a size that the Private Sector would not deliver and manage owing to the relatively "hands-on" management that is required particularly when dealing with the small and medium enterprises.

The council agreed to invest in the development of new commercial premises at the Nar Ouse Enterprise Zone with additional financial support through a long-term funding arrangement with County Council's Norfolk Business Board, (previously known as New Anglia Local Enterprise Partnership).

As well as the new commercial premises the council's cabinet continues to invest in providing secondary road and utility infrastructure on the Nar Ouse Enterprise Zone as well as undertaking further remediation works, on one of the east of England's largest brownfield regeneration sites. This will open significant areas of commercial development land that will be made available, for sale or long lease, to businesses wanting to construct premises for their own occupation.

The delivery of the land and premises on the Nar Ouse Regeneration Area is the culmination of a long-term asset management plan comprising land acquisition and disposal, remediation of contaminated land, partnering with other public bodies and agencies to help with delivery and funding. The site has delivered housing units, commercial premises (King's Lynn Innovation Centre, a pub restaurant and a hotel). Other commercial premises, mainly offices and light industrial units will be delivered in the up-coming years.

The council has delivered, and continues to deliver, housing around Lynnsport, Marsh Lane, Salters Road, Florence Fields, Nar Ouse Regeneration Area in King's Lynn, Burnham Market and Hunstanton.

## **Protecting our environment**

The council holds, manages, and maintains areas of land and buildings, which provide opportunities for develop the public realm, provide sustainable travel solutions and provide opportunity for economic regeneration for consideration as part of upcoming Masterplan developments.

The council has already installed photovoltaic panels to King's Court, the council's main administrative building as well as most of the leisure premises such as Lynnsport and Downham Market. More recently, a number of other council owned properties have had a mix of air source and ground source heat pumps installed to take advantage of opportunities to use or generate more sustainable energy. In addition to this, the council has a programme for replacing street lamps for which it has responsibility with new LED bulbs that will help with reducing the council's overall operational carbon footprint. The council is also ensuring that the housing development schemes include a range of carbon reduction measures in addition to biodiversity, environmental enhancements include air source heat pumps, solar PV, electric vehicle charging points, thermal efficiency / insulation above building regulation requirements, enlarged windows to enhance natural daylight, flood resilience and resistance.

## **Supporting our communities**

The council was awarded £25m of Town Deal funding to invest in regeneration interventions that will drive economic growth and support visitor economy. The approved projects will see

improvements to the town centre offer including the historic waterfront and the Guildhall and a multi-use community hub; changes to help improve connectivity around the town with a focus on walking, cycling and public transport. As part of the Town Deal funding high quality public realm areas will be created and it is proposed that a programme of small, more intimate, events will also be developed to tie-in with the programme of larger events such as the Festival and Fawkes in The Walks that can be enjoyed by residents and visitors alike.

Leisure facilities and activities at Lynnsport, St James Swimming Pool, Downham Market Leisure Centre and at Oasis Leisure Centre in Hunstanton came back to be fully managed within the Council on 1 April 2025. The council is currently undertaking a review of options for upgrading/replacing of some of the facilities.

### **3.7 Capital Loans**

The council has discretion to make loans for a number of reasons, primarily for economic development. These loans are treated as capital expenditure.

In making loans the council is exposing itself to the risk that the borrower defaults on repayments. The council, in making these loans, must therefore ensure they are prudent and risk implications have been fully considered.

The council will ensure that a full due diligence exercise is undertaken, and adequate security is in place. The business case will balance the benefits and the risks. All loans are agreed by Cabinet. All loan arrangements will be subject to close, regular monitoring and reporting.

The council has set up companies to ensure successful delivery of current and future Major Projects to achieve revenue income in response to the future funding gap for local government. It is also clear that there will be a requirement for some element of future growth, in particular to address shortages in affordable housing and infrastructure.

The Council has established:

- West Norfolk Housing Ltd Registered Provider of Social Housing Provider exists to address gaps in provision of different types of affordable housing including temporary accommodation for those in the greatest housing need, particularly vulnerable homeless households. The emerging business plan sets out the strategic ambition and objectives for the company as defined by the BCKLWN. The new business plan reflects new challenges and prevailing circumstances including:
  - Supporting the council's role in homelessness prevention and eradicating rough sleeping through new temporary accommodation provision;
  - increasing the supply of new affordable housing by continuing to invest in s106 affordable from council development sites, and where appropriate s106 units from 3rd party developers;
  - Supporting the regeneration activities of the council by exploring investment opportunities on brownfield sites and existing vacant buildings;
  - In conjunction with the council - meeting specific needs of households under the government's Local Authority Housing Fund to accommodate Afghan and Ukraine households.
  
- West Norfolk Property Limited to provide housing to rent on a commercial basis. A minimum level of 20% of Private Rented Sector housing developments for all large and urban developments to be retained by the Council subject to monitoring and reviews. However, the Council will also endeavor to increase this level to the maximum amount

permitted where possible. These houses also support climate change actions by including a range of carbon reduction measures.

The establishment of further limited company vehicles to enable the Council to progress other major development and infrastructure projects may be considered.

The Council has made loans for capital purposes to West Norfolk Housing Company. A Schedule of Capital Loans can be seen in Appendix 1.

At a meeting of the Cabinet 15 January 2024, it was recommended and agreed that, *“delegated authority be granted to the Section 151 Officer in consultation with the Portfolio Holder for Business to amend the Capital Strategy for 2023-2024 to reflect the approved Drawdown facility to the Companies”*. This activity is likely to impact on the Treasury Management Strategy from 2025 onwards. The timescales are being influenced by market conditions and appropriate due diligence assessments undertaken by both the Council itself and the Board of the appropriate Company.

In consideration of this strategy the Council have approved the principle of borrowing in order to lend to its own companies and granted delegated authority to the Section 151 Officer in consultation with the Portfolio Holder for Business to update both the Capital Strategy and the Treasury Management Strategy to reflect the approved drawdown facility to the Companies. The impact of this facility will be monitored through the quarterly monitoring of Treasury Management Activity to the Audit Committee.

The Treasury Management Strategy has an investment treasury indicator and limit for total principal funds invested for greater than 365 days for Wholly Owned Local Authority Companies of £50 million. The loan arrangement for the companies will require further due diligence undertaken before drawdown is approved by the Shareholder Committee. Both the Shareholder Committee and Audit Committee will receive regular updates on performance of the loan arrangements.

### **3.8 Capital Financing**

An objective of the Capital Strategy is to ensure that, once prioritisation has been settled, the programme is managed according to funding availability avoiding if possible cashflow difficulties. The programme must be robust enough and able to be rephased if circumstances, including the availability of finance, change. The prime aim will be to ensure that funding streams are matched to capital programme demands however, there must be scope to accelerate or defer schemes, if necessary, in order to use resources effectively.

Finance remains one of the primary constraints on any capital programme. Under the current Prudential Borrowing Code arrangements, the Council can determine its own borrowing limits for capital expenditure although the Government does have reserve powers to restrict borrowing. To demonstrate that the Council has taken proper care in determining any borrowing the Prudential Borrowing Code requires that certain treasury indicators and factors are taken into account – in essence there is a requirement to prove that the borrowing is ‘affordable’ from the revenue budget. The Council is obliged to set out the Treasury Management indicators by which it will operate each year. These are set out in the Treasury Management Strategy. The Capital Strategy requires the Section 151 Officer to report, as part of the annual Budget setting for each year, on the level and the affordability of the prudential borrowing.

There are a number of resources available to the Council to support the funding of the capital programme:

- Capital receipts from the disposal of assets
- Prudential Borrowing
- Section 106, Community Infrastructure Levy and third-party contributions
- Reserves and revenue contributions
- Central Government and external grants

Capital receipts from the disposal of assets are not allocated to fund particular projects but are used to fund the overall capital programme.

The Capital Strategy requires the Council each year as part of the Budget process to review and project forward over a five-year period an estimate of capital resources that will be available to fund a capital programme.

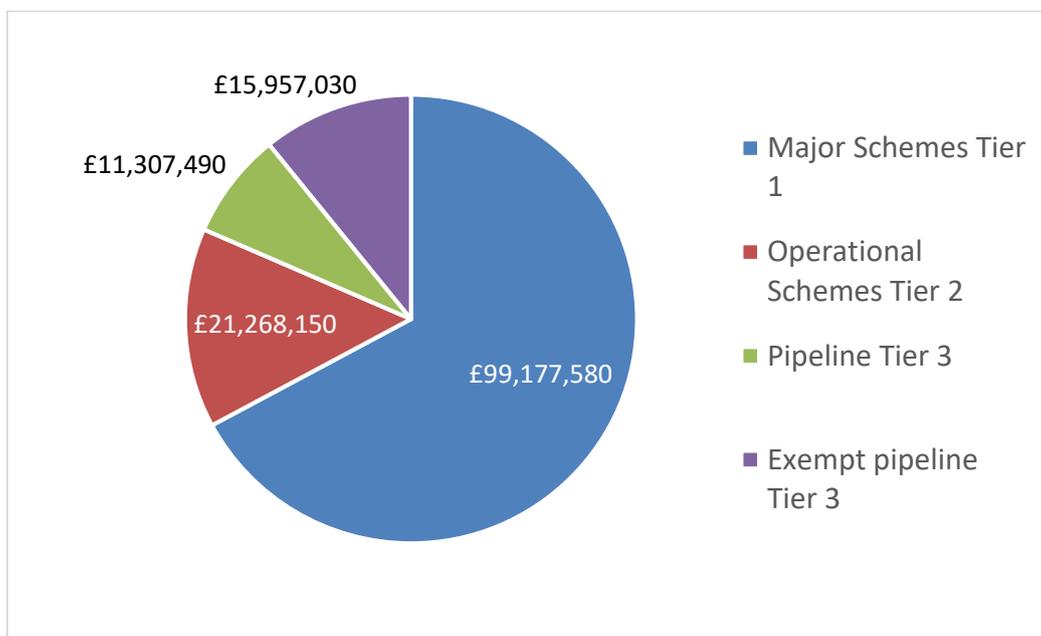
At the end of 2025/2026 the Council is reviewing and considering a Property Disposal Strategy, with the aim that disposals are conducted in a transparent, consistent, and lawful manner, supporting the Council's strategic objectives and delivering best value for the community.

The Capital Strategy requires service managers to follow the Council's Financial Regulations.

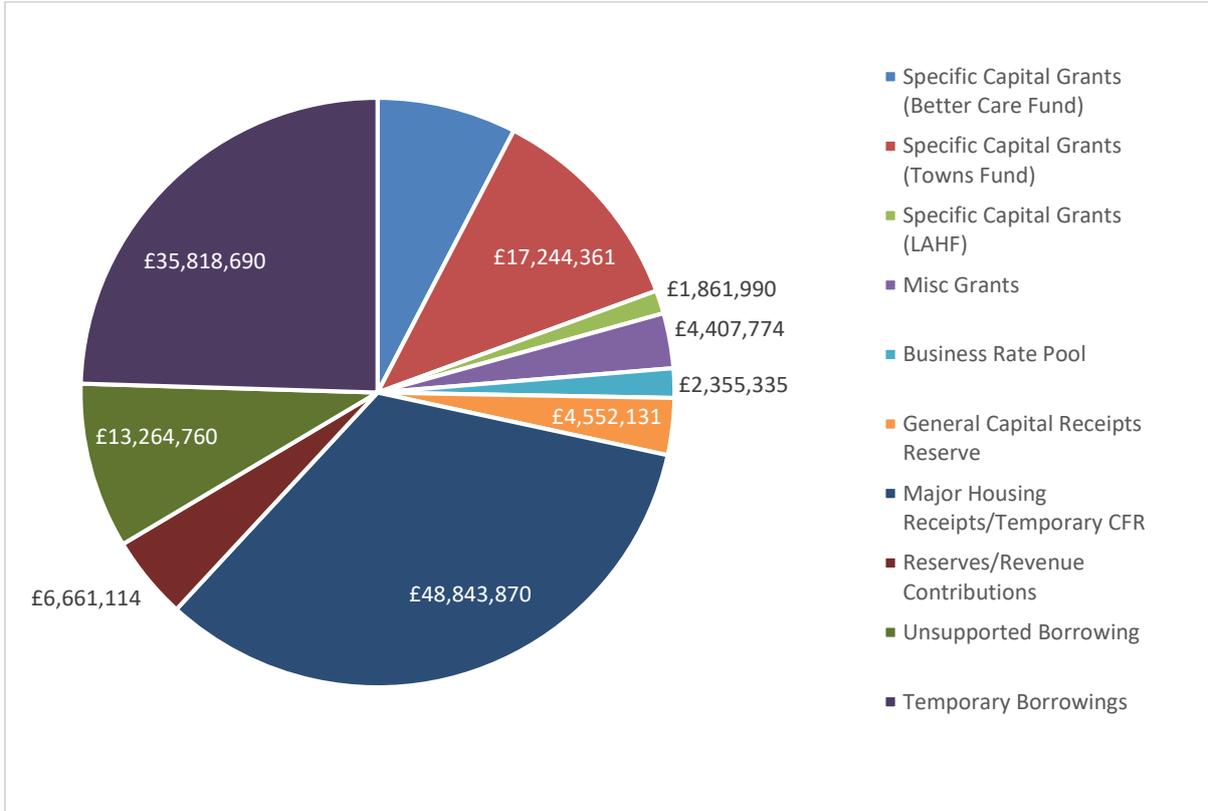
### 3.9 Capital Programme 2025-2030 Overview

In 2025/2026, the Council is forecasting capital expenditure of £40.3m. The medium-term capital programme 2025-2030 is summarised in the following charts, with greater detail provided in the Capital Programme reported to Cabinet on 3 February 2026 and Full Council on 27<sup>th</sup> February 2026.

Capital Estimates 2025 - 2030 – Expenditure



## Capital Estimates 2025-2030 – Financing



### 4. Debt and Borrowing and Treasury Management

#### 4.1 Projection of external debt and use of internal borrowing

The Council uses external debt and internal borrowing (from working capital cash balances) to support capital expenditure.

Except in the case of specific externally financed projects (such as Business Rates Pool Funding, Disabled Facilities Grant, Lottery), new borrowing is applied to the funding of previous capital expenditure, effectively replacing cash balances which have been used on a temporary basis to avoid the cost of ‘carrying’ debt in the short term. The Council continues to use cash balances for this purpose and will continue to balance the long-term advantages of locking into favourable interest rates against the costs of additional debt.

#### 4.2 Provision for the repayment of debt over the life of the underlying debt

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream. Details are shown in the Treasury Strategy.

External interest is shown in the Treasury Reports as a Treasury Activity. Internal Interest will form part of the Capital Strategy. Internal borrowing is the use of internal funds (short term cash flows and reserves and balances not immediately required) rather than taking external debt. Funds held in short term investments may be withdrawn and used in place of external borrowing.

**Sustainability:** Due to the very long-term nature of capital expenditure and financing, the revenue budget implications of expenditure incurred in the next few years will extend for potentially up to 50 years into the future. The S151 Officer is satisfied that the capital programme is prudent, affordable, and sustainable.

#### **4.3 Authorised limit and operational boundary for the following year**

The Council's authorised borrowing limit and operational boundary for 2026/2027 will be based on the approved capital programme at the time of budget setting and are set out in the annual Treasury Management / Investment Strategy, approved annually by Council.

#### **4.4 Approach to treasury management**

The Council's approach to treasury management including processes, due diligence and defining the authority's risk appetite are set out in the annual Treasury Management / Investment Strategy, approved annually by Council.

### **5. Commercial Activity**

The council holds a commercial portfolio and will invest in order to keep these properties in a state of repair such as to continue to obtain a reasonable rental income.

With central government financial support for local public services declining, Councils are looking for more innovative means of securing sustainable income sources. A requirement of the prudential code is that borrowing is not used to fund investments with a primary purpose of financial return. This council has not undertaken any borrowing for this purpose.

The Council will consider opportunities for investment in properties that have the potential to earn rental income or for capital appreciation or both where the primary reason is not for financial return but for purposes of regeneration or other social value benefits to the Borough. The council accepts higher risk on property investment than with treasury investments as property values can fall as well as rise and changing economic conditions could cause tenants to leave with properties remaining vacant. The Strategy provides for property investment opportunities to be undertaken in place of traditional investment vehicles subject to:

- Business case required which considers options, risk, return, duration of investment, fit with corporate priorities and reputation.
- No one investment to be more than £2m under the delegated authority. Individual investment opportunities in excess of £2m will require Cabinet approval.
- Investment properties are revalued annually as part of the Council's closedown of accounts and any movement in value will be reported in the Statement of Accounts. Any uplift in valuations will not be realised unless the asset is sold.
- Investment decisions in respect of the Local Property Investment Fund for acquisition and disposal of assets held in the Fund to be delegated to; the Deputy Chief Executive (S151 Officer) in consultation with the Leader, relevant Portfolio Holder, a third Portfolio Holder, and the Assistant Director of Property.

## **6. Knowledge and Skills**

The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions. For example, the Assistant Director - Finance is a CIPFA qualified accountant, the Assistant Director of Property Services is a RICS qualified Chartered Surveyor. The Council supports junior staff to study towards relevant professional qualifications including CIPFA and AAT; and actively encourages staff to attend relevant training courses, seminars, and benchmarking groups.

Where Council staff do not have the knowledge and skills required, use is made of external advisors and consultants that are specialists in their field. The Council employs MUFG Corporate Markets as treasury management advisers. This approach is more cost effective than employing such staff directly and ensures that the Council has access to knowledge and skills commensurate with its risk appetite.

### **Access to Information**

Cabinet Reports

Financial Plan 2025-2030

Budget Monitoring Reports

Statement of Accounts

Corporate Strategy 2023-2027

**APPENDIX 1 - Capital Loans as at 31 December 2025**

<b>Capital Loan</b>	<b>Rate %</b>	<b>Principal at 1 April 2025</b>	<b>In Year Repayments</b>	<b>Balance c/fwd at 31 December 2025</b>
West Norfolk Housing Company	4.50 + BR	3,141,458	(21,809)	3,119,649
<b>Total Capital Loans</b>	<b>-</b>	<b>3,141,458</b>	<b>(21,809)</b>	<b>3,119,649</b>

<b>Interest Receivable</b>	<b>In Year Interest Receivable to 31 December 2025</b>
West Norfolk Housing Company	(132,809)
<b>Total Interest Receivable</b>	<b>(132,809)</b>

## APPENDIX 2 – Glossary

Term	Definition
Authorised Limit for External Borrowing	Represents a control on the maximum level of borrowing.
Capital Expenditure	Expenditure capitalised in accordance with regulations i.e. material expenditure either by Government Directive or on capital assets, such as land and buildings, owned by the Council (as opposed to revenue expenditure which is on day to day items including employees' pay, premises costs and supplies and services).
Capital Financing Requirement (CFR)	A measure of the Council's underlying borrowing need i.e. it represents the total historical outstanding capital expenditure which has not been paid for from either revenue or capital resources. The difference between the CFR and the total of long-term liabilities and existing and new borrowing indicates that the Council has made temporary use of internal cash balances to finance the capital programme. This is known as "internal borrowing".
Capital Loan	Funding that KLWN provide to support the transfer of housing to West Norfolk Housing Co. Ltd.
Counterparties	Financial Institutions with which funds may be placed
Internal Borrowing	the Council can finance the capital programme (on a temporary basis) by using its cash balances. These are essentially earmarked reserves, general fund reserves and net movement on current assets. As the cash in these reserves is not required in the short term for the reserves' specific purposes, it has been utilised to reduce external borrowing. It costs less than external borrowing, the cost being the opportunity cost of interest foregone by not investing the cash.
Minimum Revenue Provision (MRP)	Revenue charge to finance the repayment of debt. for capital expenditure that had not yet been met from grants, contributions or capital receipts.

Operational Boundary	Limit which external borrowing is not normally expected to exceed.
Unsupported borrowing	Funded from within the budgets of services. Used for mobile assets, typically vehicles.