1. **BUSINESS RATES POOL 2027-28** (Pages 2 - 6)

BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK

RECORD OF DECISION TAKEN BY OFFICERS UNDER DELEGATED POWERS

This is a record of a decision taken by officers under delegated powers and where necessary taken in consultation with members and officers.

REPORT TITLE:	Business Rates Retention Pooling for 2027–28
OPEN/EXEMPT	Open
LEAD OFFICER	Michelle Drewery, Deputy Chief Executive and Section 151 Officer
IS DECISION SUBJECT TO CALL IN?:	No – non-exec decision
DATE DECISION ADVERTISED:	3rd November 2026
DATE OF DECISION:	3rd November 2026
DEADLINE FOR CALL IN:	N/A
PRE-SCREENING EQUALITY IMPACT ASSESSMENT COMPLETED:	YES

Delegated Power
Council decision of 31 October 2013, Record of Decision C57, which delegated authority to the Deputy Chief Executive, in consultation with the Chief Financial Officer and the Leader of the Council, to enter the Borough Council into a Norfolk business rates pooling arrangement, subject to approval of detailed pooling and governance arrangements.

Decision Taken
To decide that the Borough Council of King's Lynn and West Norfolk will not join, or participate in establishing, a Norfolk Business Rates Retention Pool for the financial year 2027–28.

Subject to confirmation of the Council's governance route, to authorise completion of the required DELTA return recording that the Council declines the invitation to pool by 23:59 on 9 November 2026.

Reasons for the Decision
Local authorities may voluntarily pool locally retained business rates. Under the revised arrangements, pool viability depends on combining authorities' forecast positions in a way that reduces the overall levy payable, while risks remain that a pool may need to compensate members in a safety-net position.

The Council's forecast, updated using data as at 1 October 2026, remained below baseline. A below-baseline forecast does not provide growth from which the Council would expect to benefit through pooling.

The consolidated Norfolk position reported on 21 October 2026 was that none of the responding authorities forecast being above baseline. The Section 151 officer advice was therefore that available forecasts indicated no financial benefit from pooling in 2027–28 and that any potential gains were not proportionate to the risks and complexities of pooling.

The proposed safety-net level for 2027–28 is 97%, compared with 100% in 2026–27. Pooling also retains potential exposure where members enter a safety-net position. In the absence of forecast growth above baseline, these risks and administrative complexities are not justified by an identifiable financial benefit.

The decision preserves the Council's financial position and does not prevent pooling being reconsidered for a later year if forecasts and national arrangements change.

Details of alternative options, if any, considered and rejected.

Option 1: Join or support the establishment of a Norfolk pool for 2027–28. Rejected because the Council's forecast is below baseline and the available Norfolk forecasts did not identify an authority above baseline. No forecast financial benefit sufficient to justify pooling risk and complexity was identified.

Option 2: Defer a decision pending the provisional local government finance settlement. Rejected because an expression of interest or decision to decline must be submitted through DELTA by 23:59 on 9 November 2026. Although a proposed pool may be revoked after the provisional settlement within the stated period, membership or memorandum terms cannot be added or changed after the submission deadline.

Option 3: Do not join a Norfolk pool for 2027–28. Preferred for the reasons set out above.

Any declarations of interest and details of any dispensations granted in respect of interests (in relation to officers and any Members consulted).

No declarations of interest notified and no dispensations granted.

List of Background papers

Business rates forecast for the Borough Council of King's Lynn and West Norfolk, updated using data as at 1 October 2026.

Ministry of Housing, Communities and Local Government invitation and DELTA submission instructions for Business Rates Retention Pooling 2027–28.

Cabinet report and Record of Decision CAB80, 1 October 2013: Business Rates Pooling.

Council decision C57, 31 October 2013

Executive Leadership Team Authorisation

Post Held Deputy Chief Executive and S151 Officer

Signature [redacted]

Date 03/11/2026

Consultation with members/officers
If the decision is taken following consultation with the members/officers, please give details:

Name of Members/officers consulted: Cllr Alistair Beales, Leader of Council

Signed by Member/officer as consulted:

[redacted]

Date 03/11/2026

Stage 1 - Pre-Screening Equality Impact Assessment

For equalities profile information please visit Norfolk Insight - Demographics and Statistics - Data Observatory

Name of policy/service/function	Decision not to join a Norfolk Business Rates Retention Pool for 2027–28			
Is this a new or existing policy/ service/function? *(tick as appropriate)*	New		Existing	x
Brief summary/description of the main aims of the policy/service/function being screened. Please state if this policy/service is rigidly constrained by statutory obligations, and identify relevant legislation.	To determine whether the Council should participate in a Norfolk business rates pool for 2027–28. The proposed decision is not to pool because available forecasts do not identify a financial benefit proportionate to the risks and complexities.			
Who has been consulted as part of the development of the policy/service/function? – new only *(identify stakeholders consulted with)*	All Norfolk Leaders and Section 151s and Portfolio Holder for Finance			

Question	**Answer**				
1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service? Please tick the relevant box for each group. NB. Equality neutral means no negative impact on any group. ***If potential adverse impacts are identified, then a full Equality Impact Assessment (Stage 2) will be required.*** **For more information on health inequalities please visit The King's Fund*		Positive	Negative	Neutral	Unsure
	Age			X	
	Disability			X	
	Sex			X	
	Gender Re-assignment			X	
	Marriage/civil partnership			X	
	Pregnancy & maternity			X	
	Race			X	
	Religion or belief			X	
	Sexual orientation			X	
	Armed forces community			X	
	Care leavers			X	
	Health inequalities*			X	
	Other (eg low income, caring responsibilities)			X	

Please provide a brief explanation of the answers above:
The decision concerns the financial mechanism for retaining business rates and does not itself determine service eligibility, access or spending allocations. On that basis, no differential impact has been identified at draft stage.

Question	Answer	Comments
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No	No direct effect identified.
3. Could this policy/service be perceived as impacting on communities differently?	No	No direct effect identified.
If 'yes' to questions 2 - 3 a full impact assessment will be required unless comments are provided to explain why this is not felt necessary: **Decision agreed by EWG member: ……..**		
4. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions? If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section	Yes / No	**Actions:** **Actions agreed by EWG member:** **……**
5. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	Yes / No	**Please provide brief summary:**

Assessment completed by: **Name**	**Michelle Drewery**		
Job title	**Deputy Chief Executive and Section 151 Officer**		
Date completed	22 October 2026		
Reviewed by EWG member	Jo Stanton	**Date**	28 October 2026

✓ **Please tick to confirm completed EIA Pre-screening Form has been shared with Corporate Policy** (corporate.policy@west-norfolk.gov.uk)