



Executive Board

**Thursday, 12 February 2026 2.00 p.m.
The Boardroom, Municipal Building**

A handwritten signature in black ink, appearing to read 'R. Ferguson'.

Interim Chief Executive

ITEMS TO BE DEALT WITH IN THE PRESENCE OF THE PRESS AND PUBLIC

PART 1

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Members are reminded of their responsibility to declare any Disclosable Pecuniary Interest or Other Disclosable Interest which they have in any item of business on the agenda, no later than when that item is reached or as soon as the interest becomes apparent and, with Disclosable Pecuniary interests, to leave the meeting during any discussion or voting on the item.	
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**Please contact Gill Ferguson 0151 511 8059 or
gill.ferguson@halton.gov.uk for further information.
The next meeting of the Committee is on Thursday, 12 March 2026**

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In accordance with the Health and Safety at Work Act the Council is required to notify those attending meetings of the fire evacuation procedures. A copy has previously been circulated to Members and instructions are located in all rooms within the Civic block.

EXECUTIVE BOARD

At a meeting of the Executive Board on Thursday, 15 January 2026 in The Boardroom, Municipal Building

Present: Councillors Wharton (Chair), Bevan, Ball, Dennett, Harris, T. McInerney, P. Nolan, Wall and Wright

Apologies for Absence: Councillor Thompson

Absence declared on Council business: None

Officers present: G. Cook, M. Reaney, E. Dawson, G. Ferguson, W. Rourke and R. Rout

Also in attendance: None

**ITEMS DEALT WITH
UNDER POWERS AND DUTIES
EXERCISABLE BY THE BOARD**

EXB81 MINUTES

Action

The Minutes of the meeting held on 11 December 2025, were taken as read and signed as a correct record.

LEADER'S PORTFOLIO

EXB82 URGENT DECISIONS

The Board received a report from the Interim Chief Executive, which provided information on an urgent decision taken since the last meeting of the Board.

It was noted that the Council's Constitution gave authority to the Chief Executive to take urgent decisions, in consultation with the Leader of the Council and the Director Finance and/or the Director Legal and Democratic Services, where necessary.

One urgent decision had been made since the last meeting of the Board and full details were published on the Council's website.

RESOLVED: That the urgent decision taken since

the last meeting of the Executive Board be noted.

CORPORATE SERVICES PORTFOLIO

EXB83 2025/26 COUNCILWIDE SPENDING AS AT 30 NOVEMBER 2025

The Board received a report from the Director – Finance, advising of the Council's overall revenue net spending position as at 30 November 2025, together with a 2025/26 forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 30 November 2025 and Appendix 2 provided detailed figures for each individual Department. Appendix 3 presented detail on the High Needs 2025/26 forecast outturn position and Appendix 4 set out the progress against agreed savings.

It was reported that in overall terms the outturn forecast for the year showed that net spend at 30 November 2025, would be over the approved budget by £0.294m. The outturn forecast for the year estimated that net spending would be over budget by £1.281m if no corrective action is taken. This was an improved position from that reported at the end of September 2025 and the report set out a number of areas where improvement had been achieved.

Council had approved the 2025/26 Capital Programme on 5 March 2025. Since then, the Programme had been revised to reflect a number of changes in spending profiles and funding as schemes had been developed. Appendix 5 brought all the separate elements together and report on the Council's total planned capital programme expenditure and the report set out those schemes that had been revised.

RESOLVED: That

Director of
Finance

- 1) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 4;
- 2) Executive Directors continue to identify areas where they can further reduce their directorate's spending or generate income, in order to ensure the council wide forecast outturn overspend position for the year remains within budget;
- 3) this report be shared with each Policy and

Performance Board in order to ensure they have a full appreciation of the councilwide financial position, in addition to their specific areas of responsibility;

- 4) Council be asked to approve the revisions to the capital programme set-out in paragraph 3.31 and incorporated within Appendix 5; and
- 5) the forecast position for High Needs set-out in Para 3.19 to 3.24 and Appendix 3, be noted.

CHILDREN AND YOUNG PEOPLE PORTFOLIO

EXB84 SCHOOLS CAPITAL PROGRAMME – 2026/27 - KEY DECISION

The Board considered a report of the Executive Director – Children’s Services, which provided a summary of the capital funding received by the Council from central Government to support capital works and programmes within schools for 2026/27 financial year.

The Board was advised that the Department for Education (DfE) had not announced the School Condition Allocation Capital Grant for 2026/27 however, given the timescales for some of the proposed capital projects, there was a requirement to present this report, so it was compiled using the 2025/26 allocation, which was £1,076,826.

The report set out details of the indicative funding available to support capital projects across the school estate and also explained how the School Condition Allocation would be utilised.

Reason(s) for Decision

The Council was required to demonstrate appropriate identification of need against spend from the School Condition Allocation Grant. The work would provide schools with a suitable learning environment and manage the condition of the educational buildings we are responsible for.

Alternative Options Considered and Rejected

None.

Implementation Date

It is intended that all School Condition works would be completed by March 2027.

RESOLVED: That

- 1) the position regarding schools capital funding from the Department for Education for 2026/27 be noted;
- 2) the proposals to be funded from the School Condition Capital Allocation be approved; and
- 3) the capital allocations are put forward for inclusion in the budget report to full Council.

Executive Director
of Children's
Services

EXB85 SCHOOL ADMISSION ARRANGEMENTS 2027/28 - KEY DECISION

The Board received a report of the Executive Director – Children's Services, which requested the approval of the School Admissions Policy, Admission Arrangements and Coordinated Schemes, for admission to primary and secondary schools, including Academy, Free School and Voluntary Controlled schools for the September 2027 intake.

The Board was advised that on 1 October 2025, the Local Authority issued a statutorily required consultation on the proposed admission arrangements and coordinated admission schemes for the September 2027 intake for primary and secondary schools (attached as appendices 1 and 2 respectively). The primary scheme also included the proposed oversubscription criteria for community and voluntary controlled schools for whom the Local Authority was the admission authority.

The report provided details of the consultation, which ran until 14 November 2025. It was noted that no amendments to the oversubscription criteria were suggested, as these reflected the criteria worked well and met the requirements of the Department for Education's School Admissions Code.

It was noted that all Halton's secondary schools were either academies, free schools or voluntary aided and were therefore their own admission authorities, with responsibility for consulting and determining their own admissions criteria and their own Published Admission Number (PAN).

Reason(s) for Decision

Local Authorities as the admission authority for community and voluntary schools are required to consult and then determine their admission arrangements annually, and are also required to determine coordinated schemes for primary

and secondary admission rounds that apply to all schools.

Alternative Options Considered and Rejected

None

Implementation Date

The implementation date is September 2026 which is when the timetabled process for the September 2027 intake commences.

RESOLVED: That the Board approves the Coordinated Scheme for Admission to Primary Schools – which also contains the Local Authority's admissions criteria to community and voluntary controlled schools, and approves the Coordinated Scheme for admission to Secondary Schools, both of which will apply to the September 2027 intake.

Executive Director
of Children's
Services

EXB86 SERVICES TO ENCOURAGE YOUNG PEOPLE TO PARTICIPATE IN EDUCATION, EMPLOYMENT AND TRAINING

The Board considered a report of the Executive Director – Children's Services, that requested a waiver in compliance with Procurement Standing Order 1.14.4 iv of part 3.1 and 3.2 of Procurement Standing Orders to allow the continuation of a contract with Career Connect to deliver, on behalf of the Council, the provision of services to encourage, enable and assist young people to participate in education, employment and training, for a period of four years.

Executive Director
of Children's
Services

It was noted that since the introduction of the Halton Participation Strategy in 2014, Career Connect had been commissioned to provide a service in 2014, 2018 and 2022. Since the initial contract in April 2014, and through all subsequent contracts, Career Connect had performed well against agreed outcomes, supported Halton to meet its statutory duties and they worked well with the 16+ Education to Employment Team. Given the value-added benefits outlined in the report and the changes to procurement regulations, approval was sought to continue with the contract with Career Connect from 1 April 2026 – 31 March 2030.

RESOLVED: The Board approve that the contract with Career Connect should be extended for a further four years without going through a Procurement process, in

pursuance of Procurement Standing Order 1.14.4 (non-emergency procedures – exceeding a value threshold of £100,000), seeking to waive part 3.1 and 3.2 of Procurement Standing Orders, as advised by Procurement Team.

ENVIRONMENT AND URBAN RENEWAL PORTFOLIO

EXB87 ADDITIONAL HIGHWAY GRANT ALLOCATIONS

The Board considered a report of the Executive Director - Environment and Regeneration, that sought approval to accept capital funding from the Liverpool City Region Combined Authority (LCRCA) in compliance with Standing Orders.

It was noted that in addition to previous capital funding arrangements through the LCRCA, Halton had now received:

- a grant of £190,000 as part of the Active Travel Fund 5;
- notification of an imminent Active Travel Fund 6 grant (Consolidated Active Travel Fund). LCR approvals were ongoing, but it was expected £577,000 would be allocated to Halton; and
- £564,556.12 had been allocated for Pre-Development Work of the Transport Pipeline projects that were due to be constructed with the future funding from the Transport for City Regions Capital allocation to the City Region. Final Grant funding Agreement for this was awaited.

Full details on the schemes it was proposed the grant funding would be invested in were outlined in the report.

RESOLVED: That

- 1) the Board approves the Director of Planning and Transportation, in consultation with the Portfolio Holder Environment and Urban Renewal, be delegated to accept the Grant Funding Agreement and enable timely delivery of the agreements; and
- 2) the Director Planning and Transportation, in consultation with the Portfolio Holder Environment and Urban Renewal, be delegated to deal with any matters relating to procurement and operation of these agreements.

Director -
Planning and
Transportation

EXB88 POLICY DOCUMENTS: LIVERPOOL CITY REGION LOCAL NATURE RECOVERY STRATEGY, TRANSPORT AND ACCESSIBILITY SUPPLEMENTARY PLANNING DOCUMENT, HOUSE EXTENSIONS SUPPLEMENTARY PLANNING DOCUMENT, AND VEHICLE CROSSING GUIDANCE

The Board considered a report that sought approval to support the adoption of the following documents:

- Liverpool City Region Local Nature Recovery Strategy (LCRS);
- Transport and Accessibility Supplementary Planning Document (SPD);
- House Extensions Supplementary Planning Document (SPD)

Associated Technical Guidance:

- Vehicle Crossing Guidance (VCG)

RESOLVED: That

- 1) the report be noted;
- 2) the Board approves the Strategies for adoption; and
- 3) Authority is delegated to the Director of Planning and Transportation in consultation with the Portfolio Holders for Environment and Urban Renewal and Climate Change and Housing, to amend the Local Nature Recovery Strategy (LNRS) and Supplementary Planning Documents (SPD) if required.

Director
Planning and
Transportation

EXB89 SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

The Board considered:

- 1) whether Members of the press and public should be excluded from the meeting of the Board during consideration of the following item of business in accordance with Section 100A (4) of the Local Government Act 1972 because it was likely that, in view of the nature of the business to be considered, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972; and

2) whether the disclosure of information was in the public interest, whether any relevant exemptions were applicable and whether, when applying the public interest test and exemptions, the public interest in maintaining the exemption outweighed that in disclosing the information.

RESOLVED: That as, in all the circumstances of the case, the public interest in maintaining the exemption outweighed that in disclosing the information, members of the press and public be excluded from the meeting during consideration of the following items of business in accordance with Section 100A (4) of the Local Government Act 1972 because it was likely that, in view of the nature of the business, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972.

EMPLOYMENT, LEARNING AND SKILLS, AND COMMUNITY PORTFOLIO

EXB90 DCBL STADIUM - PITCH REPLACEMENT - KEY DECISION

The Board considered a report that sought approval to proceed with the necessary works for the replacement of the pitch at DCBL Stadium as outlined in the report.

Reason(s) for Decision

To agree capital investment to enable replacement of the artificial pitch at the DCBL Halton Stadium.

Alternative Options Considered and Rejected

None. The pitch is required to be compliant with Rugby League specifications as set out in 3.3 and 3.4.

Implementation Date

To commence in September 2026.

RESOLVED: That

- 1) Members give approval to proceed with the works as identified in the report;
- 2) Executive Board approval is given for recommendation to Full Council for an adjustment to the capital programme of up to £546,000; and

Executive Director
Environment &
Regeneration

3) approval of the detailed costs and the option to be undertaken, be delegated to the Executive Director Environment and Regeneration, in consultation with the Portfolio Holder for Employment Learning, Skills and Community.

MINUTES ISSUED: 20 January 2026

CALL-IN: 27 January 2026 at 5.00 pm.

Any matter decided by the Executive Board may be called in no later than 5.00pm on 27 January 2026.

Meeting ended at 2.23 p.m.

REPORT TO:	Executive Board
DATE:	12 February 2026
REPORTING OFFICER:	Interim Chief Executive
PORTFOLIO:	Leader's
SUBJECT:	Calendar of Meetings – 2026/27
WARDS:	Borough wide

1.0 PURPOSE OF THE REPORT

1.1 To approve the Calendar of Meetings for the 2026/27 Municipal Year attached at Appendix 1 (NB light hatched areas indicate weekends and Bank Holidays, dark hatched areas indicate school holidays).

2.0 RECOMMENDATION: That Council be recommended to approve the Calendar of Meetings for the 2026/27 Municipal Year.

3.0 SUPPORTING INFORMATION

3.1 Members are asked to consider and recommend approval of the calendar of meetings for the 2026/27 Municipal Year.

4.0 POLICY IMPLICATIONS

None.

5.0 OTHER IMPLICATIONS

None.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

None.

7.0 RISK ANALYSIS

Should a Calendar of Meetings not be approved, there will be a delay in publishing meeting dates. This would result in practical difficulties in respect of the necessary arrangements required and the planning process regarding agenda/report timetables.

8.0 EQUALITY AND DIVERSITY ISSUES

Once a Calendar of Meetings has been approved the dates will be published, hence assisting public involvement in the democratic process.

9.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

None under the meaning of the Act.

NB Lightly shaded areas indicate weekends and Bank Holidays; dark shaded areas indicate school holidays.

	MAY 2026	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC	JAN 2027	FEB	MARCH	APR	MAY
M		1 Dev Manage Com		3			2 Dev Manage Com			1 ELS&C PPB	1		3
T		2 Corporate PPB	SEMINAR	4	1 Corporate PPB		3	1 Dev Manage Com		2 Safer PPB	2 Dev Manage Com		4
W		3	1 Regulatory	5	2		4	2 COUNCIL		3	3 HWB Board Regulatory		5
T		4	2	6	3	1	5	3		4	4	1	6 Local Elections
F	1	6	3	7	4	2	6	4	1 New Year Bank Holiday	5	5	2 Bank Holiday	7
S	2	7	4	8	5	3	7	5	2	6	6	3	8
S	3	8	5	9	6	4	8	6	3	7	7	4	9
M	4 Early May Bank Holiday	9 CYP&F PPB	6	10 Dev Manage Com	7 Dev Manage Com	5 Dev Manage Com	9	7	4	8 Dev Manage Com	8	5 Bank Holiday	10 Early May Bank Holiday
T	5 Dev Manage Com	10 Safer PPB	7 Dev Manage Com	11 SEMINAR	8	6	10 Corporate PPB	8	5	9 Health PPB	9 Seminar	6 Dev Manage Com	11 Dev Manage Com
W	6	11 Schools Forum	8 COUNCIL	12	9 SEMINAR	7 HWB Board Regulatory	11 Environment PPB	9	6	10 Mayoral Committee	10 COUNCIL	7	12
T	7 Local Elections	12 Executive Board	9 Executive Board	13	10	8 SEMINAR	12	10 Executive Board	7	11	11	8	13
F	8	13	10	14	11	9	13	11	8	12	12	9	14
S	9	14	11	15	12	10	14	12	9	13	13	10	15
S	10	15	12	16	13	11	15	13	10	14	14	11	16
M	11	16 Local Economy PPB	13	17	14 CYP&F PPB	12	16 CYP&F PPB	14	11 Dev Manage Com	15	15	12	17
T	12	17	14	18	15	13	17	15	12	16	16	13	18 Exec Board Select Com (prov)
W	13	18 Environment PPB	15 HWB Board	19	16 Environment PPB	14 Schools Forum	18 Health PPB	16	13 HWB Board Regulatory	17	17 A&G Board	14	19 ANNUAL COUNCIL (prov)
T	14	19	16	20	17 Executive Board	15	19 Executive Board	17	14	18	18 Executive Board	15 Executive Board	20
F	15	20	17	21	18	16	20	18	15	19	19	16	21
S	16	21	18	22	19	17	21	19	16	20	20	17	22
S	17	22	19	23	20	18	22	20	17	21	21	18	23
M	18	23	20	24	21 Local Economy PPB	19	23 Local Economy PPB	21	18	22	22	19	24
T	19 Exec Board Selection Com	24 Health PPB	21	25	22 Safer PPB	20	24 Safer PPB	22	19 Corporate PPB	23	23	20	25
W	20 ANNUAL COUNCIL	25 A&G Board	22	26	23	21 COUNCIL	25 A&G Board	23	20 Schools Forum	24 Schools Forum Environment PPB	24	21	26
T	21	26	23	27	24	22 Executive Board	26 Regulatory	24	21 Executive Board	25 Executive Board	25	22	27
F	22	27	24	28	25	23	27	25 Xmas Day	22	26	26	23	28
S	23	28	25	29	26	24	28	26 Box Day	23	27	27	24	29
S	24	29	26	30	27	25	29	27	24	28	28	25	30
M	25 Spring Bank Holiday	30	27	31 Bank Holiday	28	26	30	28	25 CYP&F PPB		29	26	31 Bank Holiday
T	26		28		29 Health PPB	27		29	26		30	27	
W	27		29		30 A&G Board	28		30	27		31	28	
T	28		30			29		31	28			29	
F	29		31			30			29			30	
S	30					31			30				
S									31				

REPORT TO: Executive Board

DATE: 12 February 2026

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: Budget 2026/27

WARD(S): Borough-wide

1.0 PURPOSE OF REPORT

1.1 To recommend to Council the revenue budget, capital programme and council tax for 2026/27.

2.0 RECOMMENDATION: That Council be recommended;

- (i) To adopt the resolution set out in Appendix A, which includes setting the budget at £224.237m, the Council Tax requirement of £71.959m (before Parish, Police, Fire and LCR Combined Authority precepts) and the Band D Council Tax for Halton of £1,938.81;
- (ii) To approve the capital programme set out in Appendix D;
- (iii) To approve the budget savings set out in Appendix E;

3.0 SUPPORTING INFORMATION

3.1 Medium Term Financial Strategy

3.1.1 The Board approved the Medium Term Financial Strategy (MTFS) at its meeting on 11 September 2025. In summary, cumulative funding gaps of £44.937m in 2026/27, £58.964m in 2027/28, £74.656m in 2028/29, £94.107m in 2029/30, and £118.613m in 2030/31 were identified.

3.2 Budget Consultation

3.2.1 The Council uses various consultation methods to listen to the views of the public and Members' own experience through their ward work is an important part of that process.

3.2.2 Individual consultations are taking place in respect of specific budget proposals and equality impact assessments will be completed where necessary.

3.3 Review of the 2025/26 Budget

- 3.3.1 The Executive Board receives regular reports detailing spending in the current year against the budget. The latest report as at 30th November 2025 indicated that spending was forecast to be over budget in the current year by approximately £1.281m against a net budget of £183.052m. This was a much improved position than was the case earlier in the financial year and monitoring figures currently being prepared as at 30th January 2026 indicate spending is now anticipated to be below budget by 31st March 2026. Although this is a much improved position to those reported in previous financial years, it is important to note that the 2025/26 budget was set using £29.385m of Exceptional Financial Support (EFS), however, any underspend by year-end will reduce the EFS requirement.
- 3.3.2 Forecast overspends within 2025/26 are driven by demand-led budgets for care packages within the Adult Social Care and Children and Families Departments, as well as home to school transport costs within the Education, Inclusion and Provision Department.
- 3.3.3 Given the scale of the financial challenges facing the Council, over the past year monitoring reports have been issued every other month to the Council's Senior Management Team and Executive Board. They present up to date information of the in-year financial position to enable urgent action to be taken wherever possible. Monthly financial recovery groups are also held monthly with Executive Directors in order for decisions to be considered to mitigate the impact of the financial pressures and bring net spending back in line with the budget as far as possible.
- 3.3.4 The level of reserves held by the Council is also reviewed every other month and reported to Executive Board. It is considered that the balance of the Council's General Fund is at the minimum acceptable level, and is therefore unable to fund any in-year overspend in the 2025/26 financial year.

3.4 2026/27 Revenue Budget

- 3.4.1 The proposed revenue budget totals £224.237m. The departmental analysis of the budget is shown in Appendix B. The departmental budgets provided at the time of writing this report are subject to change pending any further alterations to funding and the recalculation of the Council's internal recharges.
- 3.4.2 The net budget is calculated as per Table A, taking into account the level of growth, savings, grant allocations, and collection fund estimated for 2026/27.

Table A – Net Budget Calculation

	2026/27 Base Budget Position (£m)
2025/26 Approved Revenue Budget	183.052
Plus Changes to Grant Funding (see Table F)	19.003
Plus Increase in Net Costs (See Table F)	27.340
Less Agreed and Proposed Savings (see Appendix E)	-5.158
2026/27 Proposed Budget	224.237

3.5 Budget Savings Proposals

3.5.1 Savings of £5.158m for 2026/27 have been proposed, and are detailed in Appendix E.

3.6 Funding of the 2026/27 Net Budget

3.6.1 Funding of the net budget traditionally comes from council tax and business rates, including top-up grant from Government.

3.6.2 Table B shows the forecast level of council tax and business rates for the next year and highlights the deficit between this and the proposed budget need for next year.

Table B – Funding of 2026/27 Budget

	2026/27 Base Budget Position (£m)
2026/27 Proposed Budget (Table A)	224.237
Funded by:	
2026/27 Council Tax Requirement and Surplus (see Table I)	-72.955
2026/27 Forecast Income from Business Rates (see Table I)	-117.409
2026/27 Budget Deficit - To be Funded from Exceptional Financial Support	33.873

3.7 Exceptional Financial Support (EFS)

3.7.1 Table B above demonstrates the Council is in a position where it is unable to present a balanced 2026/27 budget without seeking Exceptional Financial Support (EFS) from Government. Receipts from Council Tax and Business Rates are insufficient to fund the forecast net spend for 2026/27.

- 3.7.2 The Government's EFS arrangement provides councils in financial difficulty with exceptional permission to capitalise annual revenue costs and then fund them from long term borrowing over 20 years from the Public Works Loans Board (PWLB). EFS provides permission to borrow and does not provide any grant funding.
- 3.7.3 The Council's request for EFS seeks support from Government to provide alternative arrangements that would allow the Council to close the budget gap and set a balanced budget.
- 3.7.4 A capitalisation direction is a last resort for the Council to balance the 2026/27 budget. Government will only provide capitalisation support one year at a time. It is imperative the Council seeks to set out how it will aim to balance the budget in future without the need for ongoing capitalisation support. This can only be done through growing income receipts or looking to rationalise current levels of expenditure.
- 3.7.5 Table B forecasts the Council will have to borrow £33.873m in 2026/27 to provide a balanced budget. Without a credible savings plan being implemented over the next year, the unfunded deficit will roll forward to 2027/28.
- 3.7.6 On 18th December 2025, an application for EFS for the 2026/27 financial year was submitted to the Ministry of Housing, Communities and Local Government (MHCLG). The submission included an ask for EFS for 2026/27 of £45.0m, alongside increased council tax flexibilities (see 3.10.4 for details). The response to the request for EFS is anticipated to be received in late February 2026. On 9th February 2026, the request for increased council tax flexibilities was rejected.
- 3.7.7 Following the publication of the 2026/27 Final Local Government Finance Settlement a revised EFS submission of £35m was made to MHCLG, in line with the funded EFS 2026/27 deficit plus a small amount of contingency

3.8 2026/27 Local Government Finance Settlement

- 3.8.1 The 2026/27 "Provisional" Local Government Finance Settlement, covering the 2026/27 – 2028/29 financial years, was published on the 17th December 2025 and was the first multi-year settlement since 2018/19. The Settlement represents the culmination of the Fair Funding Review, the first comprehensive review of Local Government funding in over a decade. The "Final" Local Government Finance Settlement was published on 9th February 2026.
- 3.8.2 The Settlement publishes the Government's estimate of the funding available for use by individual councils, known as Core Spending Power (CSP). This consists of a Fair Funding Assessment, made up of a

combination of Revenue Support Grant and Business Rates Baseline Funding, an estimate of Council Tax income, a small number of ringfenced grants, the Recovery Grant which remains at its 2025/26 cash value, and adjustments for transitional arrangements.

- 3.8.3 Several updates were made to Halton's CSP at the Final Local Government Final Settlement. Income received from the Mid-Mersey Business Rates Pool has now been included within Halton's 2025/26 baseline funding position, which has increased the funding to be received in 2026/27 and 2027/28 from transitional arrangements. A small uplift to the Homelessness, Rough Sleeping and Domestic Abuse Grant has been made to reflect new burdens arising from the Renters' Rights Act. Government have also announced a new Recovery Grant Uplift for authorities in receipt of Recovery Grant Funding that are due to see their CSP rise by less than the 17% national average over the three years covered by the Settlement. These changes are worth an additional £3.5m, £3.7m, and £4.7m to Halton in 2026/27, 2027/28, and 2028/29 respectively.
- 3.8.4 The Government stated that the aim of the Fair Funding Review is to target a greater proportion of grant funding towards the most deprived areas which are less able to generate funding from local taxation. These authorities have seen the greatest cuts to Council funding since 2010. This redistribution has been carried out by calculating each Council's funding requirement using a series of new Relative Needs Formulae, and adjusting for the revenue that is able to be raised through Council Tax.
- 3.8.5 A consultation regarding the Fair Funding Review was published in June 2025 which included initial versions of these Relative Needs Formulae. Modelling undertaken based on the information published alongside the consultation suggested that the outcome of the Fair Funding Review would be very positive for Halton, with an estimated rise in Core Spending Power of almost 20% over the three years covered by the Settlement.
- 3.8.6 Since the consultation was issued, Government have made several major changes to these Relative Needs Formulae, most notably by utilising the updated Indices of Multiple Deprivation (IMD) which give a much greater weighting to housing costs than previous versions of the dataset. The emphasis on housing costs means that Halton is now considered by the 31st most deprived local authority compared to the 25th most deprived in the 2019 version of the IMD. The inclusion of housing costs has fundamentally changed the national distribution of funding allocated using the Children and Young People's Relative Needs Formula, which includes approximately 23% un-ringfenced resources as well as the Family First Partnership element of the Children, Families and Youth Grant. This change to the formula has led to a redistribution of funding for Children's Services towards authorities within London and away from authorities in the North. Halton's Children and Young

People's Relative Needs Share has reduced by 14% between the 2025/26 formula, and the formula presented at the Settlement.

- 3.8.7 Based on modelling carried out in Summer 2025, it was anticipated that Halton's Core Spending Power (CSP) would increase by approximately 20% between 2025/26 and 2028/29. Changes made between the issuing of the consultation in June 2025 and the Provisional Settlement in December 2025 had reduced this increase to 10.22%, which was significantly below the average increase for England as a whole. The Final Settlement has provided an increased CSP of 12.2%, although this change means that Halton's CSP in 2028/29 will be approximately £13m lower than was anticipated in Summer 2025.
- 3.8.8 Authorities with social care responsibilities which were in receipt of the Recovery Grant in 2025/26 are guaranteed a 5% increase to CSP in 2026/27, and then further 1% increases in 2027/28 and 2028/29 through the new funding floor mechanism. Based solely on the new funding formulas, Halton's increase in CSP for 2026/27 would have been below 5%. £1.767m of new Recovery Grant Guarantee Funding will therefore be received in 2026/27. Government's CSP figures assume that authorities will utilise the full value of Council Tax flexibilities available in future years. These increases in Council Tax exceed the additional 1% of guaranteed funding in 2027/28 and 2028/29 meaning that no Recovery Grant Guarantee funding will be received beyond 2026/27.
- 3.8.9 In addition to assuming that full use of Council Tax flexibilities will be utilised, Government also assumes that the tax base will increase by an average of the increase in the previous four financial years. For 2026/27, Government have assumed 1.23% of growth to Halton's tax base, but actual growth will only reach 0.48%, which equates to a shortfall in Council Tax income of approximately £0.54m. Due to Council Tax income being included in the calculation of the 105% funding floor, this shortfall has a direct impact on the value of Recovery Grant Guarantee Funding received. If actual tax base data was used for 2026/27, Halton would have received an additional £0.54m of grant funding.
- 3.8.10 Alongside the scheduled revaluation, there has been a full reset of the business rates system, including a recalculation of each authority's Business Rates Baseline (the amount that Government estimates each authority is able to raise through business rates), and Baseline Funding Level (the amount of funding that Government deems an authority needs to raise from the business rates system). Authorities which have a lower Business Rates Baseline than Baseline Funding Level, such as Halton, will receive Top-Up Grant to the value of the difference. Halton's Top-Up Grant allocation for 2026/27 is £31.132m.
- 3.8.11 By resetting authorities' Business Rates Baselines, the growth in rates that has accumulated since the system was last reset in 2013/14 will be brought into system from 2026/27. Nationally, an estimated £2.38bn of growth will be redistributed between authorities based on relative needs

and resources. Previously accumulated business rates growth has been included within 2025/26 funding baselines, and is therefore included within funding protection mechanisms announced at settlement. As Halton is guaranteed an increase in funding of 5% in 2026/27, accumulated business rates growth is effectively retained over the period covered by the settlement, but there is a risk that this funding will be lost in 2029/30 unless additional transitional arrangements are introduced.

3.8.12 Due to the changes to the business rates retention system in 2026/27, Government have increased the safety net level to 100% for next year only, meaning that authorities are protected from funding losses if they collect less than their Business Rates Baseline. From 2027/28, this level of protection will reduce to 97% of Business Rates Baseline for authorities within the Liverpool City Region Business Rates Retention Pilot.

3.8.13 Government have confirmed the continuation of the 100% Business Rates Retention pilot within the Liverpool City Region for 2026/27. The pilot comes with a no detriment guarantee from Government that no authority will be worse off than had they not been in the pilot. If any authority within the pilot scheme falls below the safety net level, this will need to be funded by any growth achieved by the other pilot authorities. The 100% safety net in 2026/27 means that there is a high risk that any growth achieved next year will not be able to be retained, but will need to be used to fund safety net payments within the pilot scheme.

3.8.14 From 2026/27, any growth above the Baseline Funding Level will be subject to a levy, whereby a percentage of the growth must be repaid to Government. A levy of 10% will be charged on growth of up to 10% above the baseline funding level, rising to 30% on growth of up to 100%, and 45% on any additional growth.

3.8.15 The Council is required to provide an annual forecast of business rates to Government by the end of January of the preceding year. The forecast has been undertaken and the Council expect net collectable rates to be £80.090m for 2026/27.

3.8.16 Government have confirmed that there will be no change to the council tax referendum principles between 2026/27 and 2028/29, meaning that council tax can be raised by 2.99% without triggering a referendum. Authorities with responsibilities for adult social care are permitted to raise council tax by an additional 2% to contribute to funding these services. Table C shows the level of Adult Social Care Precept charged by Halton in previous years.

Table C – Adult Social Care Precept Levels

Financial Year	Adult Social Care Precept
2016/17	2%
2017/18	3%

2018/19	3%
2019/20	0%
2020/21	2%
2021/22	3%
2022/23	1%
2023/24	2%
2024/25	2%
2025/26	2%

3.8.17 There have been significant changes made to the grants received by local authorities in 2026/27. Several grants have been rolled in with settlement and will no longer be paid separately to authorities, including some previously significant grants used to fund social care. A full list of grants rolled in, and their value to Halton, are shown in Table D:

Table D – Grants Rolled Into Settlement

Name of Grant	2026/27 Value £m
Biodiversity Net Gain Planning Requirement Grant	0.027
Employer National Insurance Contribution Grant	1.604
Homelessness Prevention Grant – Temporary Accommodation Element	0.279
Leaving Care Allowance Uplift	0.031
Local Reform and Community Voices – Deprivation of Liberty Safeguards Funding	0.014
Market Sustainability and Improvement Fund	2.796
New Burdens Funding	0.003
New Homes Bonus	0.181
Personal Advisers Extended Duty	0.027
Social Care Grant	17.744
Staying Put Grant	0.053
Supported Accommodation Reforms New Burdens	0.314
Virtual School Head Extension for Previously Looked After Children	0.030
Virtual School Head Extension to Children with a Social Worker and Children in Kinship Care	0.127
War Pensions Disregard	0.053
Total Grants Rolled In	23.283

3.8.18 Four new consolidated grants will be received as separate funding streams between 2026/27 and 2028/29. Many of these are further separated into separate funding elements, which have their own ringfence and may have their own distribution formula. Table E shows the value of these grants to Halton, alongside which 2025/26 grants they are replacing.

Table E –2026/27 – 2028/29 Consolidated Grant Funding Allocations

Consolidated Grant	2025/26 Grant Replaced	2026/27 Allocation (£m)	2027/28 Allocation (£m)	2028/29 Allocation (£)
Homelessness, Rough Sleeping and Domestic Abuse Grant:				
Homelessness Element	Homelessness Prevention Grant – Homelessness Element	0.642	0.750	0.914
Domestic Abuse Safe Accommodation	Domestic Abuse Accommodation Support	0.425	0.425	0.425
Uplift Announced at Final Settlement		0.123	0.082	0.053
Total Homelessness, Rough Sleeping and Domestic Abuse Grant		1.190	1.275	1.392
Public Health Grant:				
Public Health Main Grant	Public Health Grant	9.943	10.146	10.343
Smoking Cessation Ringfence	Local Stop Smoking Services and Support Grant	0.497	0.502	0.508
Drugs and Alcohol Ringfence	Drug and Alcohol Treatment and Recovery Grant	2.809	2.888	2.966
Total Public Health Grant		13.250	13.536	13.817
Crisis and Resilience Fund	Household Support Fund and Discretionary Housing Payments	2.605	2.639	2.581
Children, Families and Youth Grant				
Families First Partnership Programme Ringfence	Children's Social Care Prevention and Supporting Families Grants	2.816	2.816	2.405
Holiday Activities and Food Ringfence	Holiday Activities and Food Programme	0.727	0.702	0.705
Post-16 Pupil Premium	Post-16 Pupil Premium	0.051	0.051	0.051
Total Children, Families and Youth Grant		3.595	3.569	3.158

3.8.19 The Extended Producer Responsibility (EPR) for packaging payment will remain outside of the Settlement. The estimated 2026/27 payment for Halton is £3.080m.

3.9 Estimated Price Increases

3.9.1 Since the MTFS was published in September 2025, the 2026/27 base budget position has been reviewed in detail. This included reviewing assumptions included within the MTFS and updating these within the base budget. Table F provides further information of the level of growth required to bring the budget to a position which funds existing services, inflation increases and service demand.

Table F – Estimated Price Increases

	Budget Position £m
Salary Inflation and Increments	3.370
Price Inflation	4.503
Income Inflation	-1.070
Capital Programme	0.584
Capital Cost of Exceptional Financial Support	1.469
Interest Cost of Exceptional Financial Support	1.265
Interest Costs Of Dedicated Schools Grant Deficit	0.430
Contingency	1.550
Prior Year Savings Unachieved	1.800
Increased Demand – Adult Social Care	4.418
Increased Demand and Costs – Children's Social Care	1.621
Increased Demand and Costs – School Transport	0.743
Transformation Programme	2.500
Other Known Cost Increases	4.157
Total Cost Increases	27.340
Changes to Grant Funding	19.003
Proposed Savings	-5.158
Total Increase	41.185

3.9.2 Local Government pay rates for 2026/27 have not yet been agreed. A 3% rise on all pay bands has been assumed in the budget for 2026/27.

3.9.3 Inflation of 2% has been applied to contractual (non-controllable) expenditure budgets for 2026/27. Additional inflation of 4% has been applied to social care contract costs which will increase at above normal inflation rates due to the increase of 4.1% in National Living Wage rates from April 2026. Electricity and gas budgets have been reduced by 5% and 9% respectively due to a forecast decrease in energy costs.

3.9.5 It is prudent for the budget to include a general contingency of £1m. At this stage, it is considered sufficient to cover the potential for price changes and increases in demand-led budgets, as well as a general contingency for uncertain and unknown items.

3.10 Halton's Council Tax

3.10.1 The Government no longer operates council tax capping powers, but instead there is a requirement for councils to hold a local referendum if they propose to increase council tax by more than a percentage threshold prescribed by the Government.

3.10.2 The Government have confirmed that the general council tax referendum threshold will remain at 3% for 2026/27, with an additional 2% Adult Social Care precept increase permitted. The Final Local Government

Finance Settlement includes an assumption that councils will adopt the maximum Adult Social Care precept and general council tax increase.

3.10.3 Councils are able to apply for increased council tax flexibilities, allowing them to raise council tax above 2.99% without the need for a referendum. MHCLG will only grant permission for increased flexibilities in exceptional circumstances, and only to those authorities with a below-average Band D council tax.

3.10.4 Halton applied to MHCLG for permission to raise council tax in 2026/27 by 7.99% in total (5.99% general council tax increase, plus 2% adult social care precept), which would have raised Band D council tax to approximately the national average level. The additional flexibility requested was anticipated to generate £2.056m. On 9th February 2026, Government confirmed that they would not grant any additional council tax flexibility to Halton for 2026/27. It is therefore proposed that council tax will rise by 4.99% in 2026/27 in total (2.99% general council tax increase, plus 2% adult social care precept).

3.10.3 The tax base (Band D equivalent) for the Borough has previously been set by Council at 37,115.

3.10.4 As at January 2026 it is estimated that there will be a surplus on the Collection Fund relating to council tax which will contribute £0.996m of additional funding for the 2026/27 financial year.

3.10.5 The combined effect of the budget proposals presented within this report, Government grant support, business rate retention and the council tax base, requires the Council to set a Band D council tax for Halton of £1,938.81 (equivalent to £37.28 per week). This is an increase of 4.99% (£92.15 per annum or £1.77 per week) over the current year.

3.11 Parish Precepts

3.11.1 The Parish Councils have set their precepts for the year as shown below, with the resultant additional Council Tax for a Band D property in these areas being as follows:

Table G – Parish Precept Levels 2026/27

	Precept	Precept Increase		Additional Council Tax	Basic Council Tax
	£	£	%	£	£
Hale	64,216	1,783.38	2.86	95.13	2,033.94
Daresbury	21,520	7,090	49.13	50.75	1,989.56
Moore	6,271	0	0.00	18.55	1,957.36
Preston Brook	xx,xxx	x,xxx	x.xx	xx.xx	x,xxx.xx
Halebank	50,635	9,675	23.62	93.77	2,032.58
Sandymoor	50,587	2,734	5.71	29.09	1,967.90

3.12 Average Council Tax

3.12.1 In addition, it is also necessary to calculate the average Council Tax for the area as a whole. This is the figure required by Government and used for comparative purposes. For a Band D property the figure is £x,xxx.xx, an increase of £xx.xx per annum.

3.13 Police Precept

3.13.1 The Cheshire Police and Crime Commissioner has set the precept on the Council at £10.965m, which is £295.44 for a Band D property, an increase of £18.50 or 6.68%. For 2026/27, MHCLG have granted additional flexibility which allows the Band D precept to be increased by £3.50 above the standard referendum limit of £15.00. The figures for each Band are shown in Recommendation 5 in Appendix A.

3.14 Fire Precept

3.14.1 The Cheshire Fire Authority has set the precept on the Council at £3.714m, which is £100.09 for a Band D property, an increase of £5.00 or 5.26%. The figures for each Band are shown in Recommendation 6 in Appendix A.

3.15 Liverpool City Region Mayoral Precept

3.15.1 The Liverpool City Region Combined Authority has set the precept on the Council at £0.891m which is £24.00 for a Band D property, an increase of £0.00. The figures for each Band are shown in Recommendation 7 in Appendix A.

3.16 Total Council Tax

3.16.1 Combining all these figures will give the Total Council Tax for 2026/27 and these are shown in Recommendation 8 in Appendix A. The total Band D Council Tax (before Parish precepts) is £2,358.34, an increase

of £115.65 or 5.16%. The inclusion of parish precepts means the increase in Hale is 5.06%, in Daresbury is 5.17%, in Moore is 5.13%, in Preston Brook is x.xx%, in Halebank is 5.80%, and in Sandymoor is 5.09%.

3.16.3 A complex set of resolutions, shown in Appendix A, needs to be agreed by Council to ensure that the Budget and Council Tax level are set in a way which fully complies with legislation, incorporating changes required under the Localism Act 2012.

3.16.4 The Council has operated a local Council Tax Reduction Scheme since 1st April 2013 under the provisions of the Local Government Finance Act 2012 and will maintain this scheme for 2026/27. The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations 2026 require the Council to make amendments to the existing scheme relating to annual uprating of allowances, premiums and applicable amounts, and also provide for particular income and capital to be disregarded in the Council Tax Reduction calculation.

3.17 Business Rates

3.17.1 For 2026/27, the business rates taxbase has been revalued, and the system as a whole has been reset, with Business Rates Baseline and Baseline Funding Levels being recalculated for each authority. Changes are also being made to the system of mandatory reliefs. Previously, local authorities were reimbursed for any mandatory reliefs introduced by Government through the receipt of Section 31 grant. This grant was income received into the General Fund, which led to timing differences between the receipt of the grant, and the relief being charged to the Collection Fund. From 2026/27 onwards, grants to compensate authorities for mandatory reliefs will be credited to the Collection Fund, removing this timing difference, and will therefore have no impact on the General Fund in-year.

3.17.2 Two new lower multipliers for Retail, Hospitality and Leisure (RHL) have been introduced for 2026/27, to be funded by the introduction of a High-Value Multiplier (HVM), bringing the total number of business rates multipliers to five. The 2026/27 multiplier are shown in Table H.

Table H – Business Rates Multipliers 2026/27

Multiplier	2025/26	2026/27
Small Business RHL Multiplier	N/A	38.2p
Standard RHL Multiplier	N/A	43p
National Small Business Multiplier	49.9p	43.2p
National Standard Multiplier	55.5p	48p
High-Value Multiplier	N/A	50.8p

3.17.3 An estimate of Halton's anticipated business rates income for 2026/27 has been provided to the Ministry of Housing, Communities and Local Government in January 2026.

3.17.4 As at January 2026 it is estimated that there will be a surplus on the Collection Fund relating to business rates which will contribute £5.062m of additional funding for the 2026/27 financial year.

3.17.4 Due to the increased safety net protections, and the new levy system, there are higher risks and lower potential rewards to business rates pooling in 2026/27. As such, the Mid-Mersey Business Rates will be dissolved, and no further gains from pooling will be achieved.

3.17.5 The impact of the changes to Halton's Council Tax and Business Rates income is shown in Table I. The significant increase in Top-Up Grant is due to the high value of grants which will no longer be received separately in 2026/27, detailed in Table D.

Table I – Council Tax and Business Rates Income 2026/27

	2025/26 Income £m	2026/27 Income £m	Change in Funding £m
Council Tax			
Council Tax Base Income	68.208	71.959	3.751
Council Tax Surplus / Deficit	0	0.996	0.996
Total Income from Council Tax	68.208	72.955	4.747
Business Rates			
Net Rates Payable	65.491		
Section 31 Grants	17.328		
Under-Indexation Compensation	-2.882		
Total Business Rates Baseline Income	79.937	80.091	0.154
Top-Up Grant	5.638	31.716	26.078
Business Rates Surplus / Deficit	-0.116	5.602	5.718
Total Income from Business Rates	85.459	117.409	31.950
Total Council Income	153.667	190.364	36.697

3.18 Capital Programme

3.18.1 The following table brings together the existing capital programme spend and shows how the capital programme will be funded.

Table J – Capital Programme 2026/27 – 2028/29

	2026/27 £m	2027/28 £m	2028/29 £m
Spending			
Scheme Estimates	44.833	8.337	7.353
Funding			
Borrowing and Leasing	21.428	4.983	4.585
Grants and External Funds	22.610	2.954	2.368
Direct Revenue Finance	0.395	0.000	0.000
Capital Receipts	0.400	0.400	0.400
	44.833	8.337	7.353

3.18.2 The committed Capital Programme is shown in Appendix D.

3.18.3 As the Capital Programme is fully committed, there are no funds available for new capital schemes unless external funding is available or further savings are identified to cover capital financing costs.

3.19 Prudential Code

3.19.1 The Local Government Act 2003 introduced the Prudential Code which provides a framework for the self-regulation of capital expenditure. The key objectives of the Code are to ensure that the Council's:

- capital expenditure plans are affordable;
- external borrowing is within prudent and sustainable levels;
- treasury management decisions are taken in accordance with good professional practice; and
- there is accountability through providing a clear and transparent framework.

3.19.2 To demonstrate that Councils have fulfilled these objectives, the Prudential Code sets out a number of indicators which must be used. These are included in the Treasury Management Strategy report elsewhere on the Agenda. The prudential indicators are monitored throughout the year and reported as part of the Treasury Management monitoring reports to the Executive Board.

3.20 School Budgets

3.20.1 Schools are fully funded by Government Grants, primarily the Dedicated Schools Grant (DSG) which is mainly used to fund the Individual School Budgets. DSG is allocated in four blocks: Schools Block, Central Schools Services Block, Early Years Block and High Needs Block. The funding is subsequently allocated to schools by way of a formula, in accordance with the National Funding Formula (NFF) framework introduced in 2018/19.

3.20.2 The 2026/27 DSG settlement was announced on 17th December 2025, allocating Halton a total of £173.522m (£168.551m in 25/26), which is broken down as:

- £122.425m (prior year £117.833m) for the Schools Block
- £0.768m (prior year £0.765m for the Central Schools Services Block
- £23.781m (£20.686m) for the Early Years Block
- £31.877m (£29.267m) for the High Needs Block

The Early Years Block is provisional, being based on the January 2025 Early Years census; it will be revised as new activity information becomes available.

3.20.3 Schools Block pupil numbers in mainstream primary and secondary schools have decreased again, from 17,489 for 2025/26 to 17,243 for 2026/27. Funding for mainstream primary and secondary schools is based on the pupil cohort on the October 2025 census.

3.20.4 An increase of the Schools Block of nearly £4.6m appears to be positive, however, as has been the case in recent years, some additional grants which were issued separately to schools have been mainstreamed into the core allocation. Some £3.56m of the increase is the annualised effect of including National Insurance contributions and the SBSG (Schools Budget Support Grant). This leaves merely £1.02m as actual growth in funding (or perhaps more accurately, protection against inflation). Taking account of the fall in pupils, this works out at an average increase in school budgets of just under 2.3%.

3.20.5 The Minimum Funding Guarantee (MFG) will be set, with Schools Forum agreement at 0.0%. This is in line with the greatest protection allowed in 2026/27 by the Department of Education, which argues that because the full-year effect of grant mainstreaming is an increase to the baseline, a zero MFG still represents increased funding. This is the same restriction as last year. By comparison, in 2024/25, a MFG of up to +0.5% was allowable, which Halton replicated.

3.20.6 The Central Schools Services Block (CSSB) was split from the Schools Block for the first time in 2018/19, following the introduction of the ring-

fenced requirement for the Schools Block to be wholly passed to primary and secondary schools - with the exception of any Schools Forum-agreed transfer to the High Needs Block. There are regulations in place which limit what the CSSB grant can be used for and limit budgets to the same level as previous years. The CSSB includes budgets which are de-delegated from maintained schools. As more schools convert to academy status, the de-delegated funds are reduced unless schools are asked to contribute a higher amount.

3.20.7 The Early Years Block indicative allocation for 2026/27 is £23.781m, which is £3.095m greater than the 2025/26 equivalent. Reasons for this increase include an annualised increase in the hourly funding rates, and the full-year effect of the significant programme expansion in respect of 2 year olds and under, which started in September 2025. This block at this point in the calendar has always been indicative only. In years past, the allocation has been recalculated when the latest January census data were available and validated. Under normal circumstances, we would receive notification in the Summer of the effect on funding of January 2026 census data. However, from the start of the 2026/27 financial year, the department is moving to a termly funding approach to all early years entitlements (apart from the disability access fund, which remains an annual award).

3.20.8 The hourly rate the Council is funded at for 3 and 4 year old provision, (as opposed to the hourly rate we pay providers), has increased from £5.97 per hour for 2025/26 to £6.48 per hour for 2026/27. The hourly rate the Council is funded at for 2 year old provision has increased from £8.52 per hour to £8.96 per hour; and also the hourly rate for the new under-2 year old provision is £12.18 per hour (up from £11.60).

3.20.9 The High Needs Block for 2025/26 was £29.267m before recoupment by the Department for Education (DfE) for commissioned places in special academies and further education. For 2026/27 the High Needs Block before deductions is £31.877m, which is an increase of £2.610m, or 8.9%. As with the Schools Block, the majority of this increase comes from including the previously-separate grants for NI and the 2025/26 Core Schools Budget Grant (CSBG)

3.20.10 After a year in which the Pupil Premium Grant (PPG) rates for school age children remained unchanged, there will be increases for 2026/27. Premium for primary pupils will be £1,550, increased from £1,480, and £1,100 per secondary pupil, up £1,050 from last year. Children who have been adopted from care, and children who leave care under a special guardianship order or residence order will be funded at £2,690 per pupil, an increase of £120. Eligibility for the Service Children Premium will be funded at £360 per pupil – a £10 increase. The amount for Looked after Children which comes to the Council for distribution is likewise £2,690 per pupil.

DSG Deficit Position

3.20.11 As at 31 March 2025 the Council had a deficit on the Dedicated Schools Grant (DSG) reserve of £14.469m. This is as an impact of the increasing demand and costs of High Needs.

3.20.12 Forecasts over the medium term show an increasing deficit against DSG, this is detailed in Table K.

Table K – DSG Deficit Medium Term Forecast (£m)

Year	25/26	26/27	27/28	28/29	29/30
Cumulative Deficit	£27.2m	£36.2m	£46.5m	£72.9m	£90.3m

3.20.13 The DSG deficit currently has no impact on the Council's General Fund as Government have in place an override which allows the Council to carry the deficit on its balance sheet. The override is due to end at 31st March 2028 at which point the accrued DSG deficit will have to be funded from Council resources. On 9th February, it was announced that Government have committed to providing grant funding to authorities to cover 90% of their DSG deficits accrued on 31st March 2026, subject to DfE approval of a local SEND reform plan. No details were published on how SEND deficits accrued during 2026/27 and 2027/28 will be funded, after which responsibility for expenditure will transfer to Central Government.

3.20.14 There is a cost to the General Fund in managing the DSG deficit, this relates to the cashflow impact of a deficit position. The deficit position results in more borrowing costs for the Council which cannot be allocated against DSG and therefore are coded against the General Fund.

3.21 Section 25 Statement

3.21.1 Section 25 of the Local Government Act 2003 places a requirement on the Chief Financial Officer to report on the robustness of the estimates included in the budget and the adequacy of the reserves for which the budget provides.

Robustness of Estimates

3.21.2 It is clear within this report the Council finds itself in an extremely challenging financial position. Regular financial monitoring reports have been shared with the Executive Board and Policy and Performance Boards over the past year, highlighting cost pressures and the work being done to control costs and ensure they remain within the available budget for the year.

3.21.3 The 2026/27 budget setting process and the information provided should be sufficient to allow the Council to come to an informed view regarding the 2026/27 revenue budget, capital programme and council tax.

3.21.4 It is considered the net budget position is sufficient to cover planned net expenditure over the next 12 months. The impact of updated estimates around inflation, service demand and increasing complexities of care have been included within the forecast of costs. Nevertheless as these form the greatest risk to the Council's budget position, the Council must be alert to these risks and immediate action must be taken throughout the financial year where it is identified costs and demand will exceed the available budget.

3.21.5 Greater risk is also identified within the planned 2026/27 savings. Failure to act and achieve these savings within the correct timeframe will have a detrimental impact on the Council's finances.

3.21.6 To help mitigate against the risk, regular reports will be received by Executive Board every other month to advise on the updated financial position, and these will also be shared with the Policy and Performance Boards. The Council's Financial Management team will work with all service leads to develop rigorous budget monitoring processes and identify immediately where spend is out of alignment against budget.

SEND Deficit

3.21.7 Halton is experiencing a significant deficit in respect of the cost of children with special educational needs and disabilities (SEND). It is forecast that this deficit may be £27.2m by the end of 2025/26. The Council is currently part of the Government's Delivering Best Value in SEND programme, to bring about changes in service delivery which will result in cost reductions.

3.21.8 Whilst this expenditure would normally be funded from the Dedicated Schools Grant (DSG), legislation requires that any deficit is funded from the Council's General Fund. This would have a significant impact for the Council and require additional capitalisation under the Exceptional Financial Support arrangement, thereby further increasing borrowing interest and principal repayments.

3.21.9 Government introduced a statutory over-ride, whereby the SEND deficit can be carried forward each year-end as part of the DSG budget, the statutory override expires at 31 March 2028.

3.21.10 Government are looking at plans for the reform of the SEND system and these are expected to be communicated to Local Government in early 2026. Ahead of this Government have announced responsibility for funding SEND services will transfer to Central Government from 2028.

This is a significant and welcome change however significant uncertainty remains on the associated deficit to 2028, which is currently forecast to be £46.5m to Halton.

3.21.11 On 9th February, it was announced that Government have committed to providing grant funding to authorities to cover 90% of their DSG deficits accrued on 31st March 2026, subject to DfE approval of a local SEND reform plan. No details were published on how SEND deficits accrued during 2026/27 and 2027/28 will be funded, after which responsibility for expenditure will transfer to Central Government. The SEND deficit is continued to be considered a significant risk to the Council until full details of the Government guarantee on DSG High Needs deficits are published and

Adequacy of Reserves

3.21.12 The Council has for a number of years been reliant on Council reserves to help meet the level of cost pressures over and above available budget. As a result the Council is now in a position where useable reserves are insufficient to meet the current and future budget deficits. As a result the Council are in a position where they have no option but to seek medium term Exceptional Financial Support through borrowing to fund day to day running costs.

3.21.13 The current level of general and earmarked reserves totals £54.9m, although only £5.4m of this is available for immediate need. The remaining balance of reserves are committed for specific purposes.

3.21.14 Within future budgets the Council must be committed to increasing the value of reserves held for general purposes. As part of the 2027/28 financial forecast, £2m growth has been applied to add to the value of the Council's General Reserve. It is assumed this will be applied year on year until such point where it is considered the level of reserves are suitably matched against future financial risk.

Exceptional Financial Support

3.21.15 The Council has to ensure all decisions remain governed by the Prudential Code and ensure that capital and borrowing costs are affordable, prudent and sustainable. This applies to the Exceptional Financial Support (EFS) that has and will be applied to the 2026/27 budget and ensure the Council have sustainable plans in place to fund the financing costs of the EFS borrowing.

3.21.16 This report estimates £33.873m of Exceptional Financial Support will be required to balance the 2026/27 budget, which takes the forecast EFS borrowing figure to approximately £80m, to be re-paid over the next 20 years. MHCLG's response to the Council's request for £35m EFS in respect of 2026/27 is anticipated to be received in late February 2026, the outcome of which will be reported to Council to enable a balanced

budget to be set. The Council will publish a Financial Recovery Plan in 2026 setting out how it will reduce reliance on Exceptional Financial Support and achieve a sustainable budget position over the short to medium term.

3.21.17 The Financial Recovery Plan must aim to be a robust document with proposed efficiencies fully stress tested to deliver reductions in the Council's cost base or deliver increases to revenue income. The Financial Recovery Plan will sit alongside the Medium Term Financial Strategy which will set out how the Council will tackle debt servicing costs under various interest and economic conditions.

4.0 POLICY IMPLICATIONS

4.1 The Council's budget will support the delivery of all of the Council's services.

5.0 FINANCIAL IMPLICATIONS

5.1 The financial implications relating to the Council's budget are as set out within the report and appendices.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 **Improving Health, Promoting Wellbeing and Supporting Greater Independence**

6.2 **Building a Strong, Sustainable Local Economy**

6.3 **Supporting Children, Young People and Families**

6.4 **Tackling Inequality and Helping Those Who Are Most In Need**

6.5 **Working Towards a Greener Future**

6.6 **Valuing and Appreciating Halton and Our Community**

The budget will support the Council in achieving the aims and objectives set out in the Community Strategy for Halton and the Council's Corporate Plan and has been prepared in consideration of the priorities listed above.

7.0 RISK ANALYSIS

7.1 The budget is prepared in accordance with detailed guidance and timetable to ensure the statutory requirements are met and a budget is prepared that aligns resources with corporate objectives.

7.2 A number of key factors and risks have been identified in the budget, these are provided mainly within the section covering the statutory

Section 25 Report. Close monitoring and regular reporting of the updated outturn forecast will give the Council the best and most timely opportunity to correct the budget. Immediate action must be taken where and when overspends against budget are highlighted.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 Equality Impact Assessments will be undertaken in relation to the individual savings proposals as required.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are no direct climate change issues.

10.0 REASON FOR THE DECISION

10.1 To seek approval for the Council's revenue budget, capital programme and council tax for 2026/27.

11.0 ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

11.1 A number of alternative budget proposals have been considered by the Budget Working Group.

12.0 IMPLEMENTATION DATE

12.1 12 February 2026.

13.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Local Government Finance Report (England) 2026/27	Financial Management Halton Stadium	Steve Baker

APPENDIX A

**DRAFT RESOLUTION FOR SUBMISSION TO THE COUNCIL
AT ITS MEETING ON 04 MARCH 2026**

RECOMMENDATION: that the Council adopt the following resolution:

1. The policies outlined in this paper be adopted, including the budget and council tax for 2026/27 and the Capital Programme set out in Appendix E.
2. That it be noted that at the meeting on 3 December 2025 the Council agreed the following:
 - (a) The Council Tax Base 2026/27 for the whole Council area is 37,115 (item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (the Act) and
 - (b) For dwellings in those parts of its area to which a Parish precept relates, be set out as follows:

Parish	Tax Base
Hale	675
Daresbury	424
Moore	338
Preston Brook	368
Halebank	540
Sandymoor	1,739

being the amounts calculated by the Council, in accordance with Regulation 6 of the Regulations, as the amounts of its Council Tax Base for the year for dwellings in those parts of its area to which special items relate.

3. Calculate that the Council Tax requirement for the Council's own purposes for 2026/27 (excluding Parish precepts) is £71,958,933.
4. In accordance with the relevant provisions of the Local Government Finance Act 1992 (Sections 31 to 36), the following amounts be now calculated by the Council for the year 2026/27 and agreed as follows:
 - (a) £xxxx,xxx,xxx – being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the said Act, taking into account all precepts issued to it by Parish Councils.

- (b) £xxx,xxx,xxx – being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act.
- (c) £xx,xxx,xxx – being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax requirement for the year (item R in the formula in Section 31A(4) of the Act).
- (d) £x,xxx.xx – being the amount at 3(c) above (item R), all divided by item T (2 above), calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £xxx,xxx.xx – being the aggregate amount of all special items (Parish precepts) referred to in Section 34(1) of the Act, each individual Parish precept being:

	£
Hale	64,216.00
Daresbury	21,520.00
Moore	6,271.00
Preston Brook	xx,xxx.xx
Halebank	50,635.00
Sandymoor	50,587.00

- (f) £1,938.81 being the amount at 3(d) above less the result given by dividing the amount at 3(e) above by item T (2(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.

- (g) Part of the Council's Area

	£
Hale	95.13
Daresbury	50.75
Moore	18.55
Preston Brook	xx.xx
Halebank	93.77
Sandymoor	29.09

being the amounts given by adding to the amounts at 3(e) above the amounts of the special item or items relating to dwellings in those parts of the Council's area mentioned above divided in each

case by the amount at 2(b) above, calculated by the Council, in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings of its area to which one or more special items relate.

(h) Part of the Council's Area

Band	Hale	Daresbury	Moore	Preston Brook	Halebank	Sandymoor	All other Parts of the Council's Area
	£	£	£	£	£	£	£
A	1,355.96	1,326.37	1,304.91	x,xxx.xx	1,355.05	1,311.93	1,292.54
B	1,581.95	1,547.44	1,522.39	x,xxx.xx	1,580.90	1,530.59	1,507.96
C	1,807.95	1,768.50	1,739.88	x,xxx.xx	1,806.74	1,749.24	1,723.39
D	2,033.94	1,989.56	1,957.36	x,xxx.xx	2,032.58	1,967.90	1,938.81
E	2,485.93	2,431.68	2,392.33	x,xxx.xx	2,484.26	2,405.21	2,369.66
F	2,937.91	2,873.81	2,827.30	x,xxx.xx	2,935.95	2,842.52	2,800.50
G	3,389.90	3,315.93	3,262.27	x,xxx.xx	3,387.63	3,279.83	3,231.35
H	4,067.88	3,979.12	3,914.72	x,xxx.xx	4,065.16	3,935.80	3,877.62

being the amounts given by multiplying the amounts at 3(f) and 3(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 band divided by the number which in that proportion is applicable to dwellings listed in Valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands.

5. It is further noted that for the year 2026/27 the Cheshire Police and Crime Commissioner has 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:

	£
A	196.96
B	229.79
C	262.61
D	295.44
E	361.09
F	426.75
G	492.40
H	590.88

6. It is further noted that for the year 2026/27 the Fire Authority have stated the following amounts in precepts issued to the Council, in accordance

with the Local Government Act 2003 for each of the categories of dwellings shown below:

	£
A	66.73
B	77.85
C	88.97
D	100.09
E	122.33
F	144.57
G	166.82
H	200.18

7. It is further noted that for the year 2026/27 the Liverpool City Region Combined Authority have stated the following amounts in precepts issued to the Council, in accordance with the Local Government Act 2003 for each of the categories of dwellings shown below:

	£
A	16.00
B	18.67
C	21.33
D	24.00
E	29.33
F	34.67
G	40.00
H	48.00

8. That, having calculated the aggregate in each case of the amounts at 4h, 5, 6 and 7 above, the Council, in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the following amounts as the amounts of Council Tax for the year 2026/27 for each of the categories of dwellings shown below:

Band	Hale	Daresbury	Moore	Preston Brook	Halebank	Sandymoor	All other Parts of the Council's Area
	£	£	£	£	£	£	£
A	1,635.65	1,606.06	1,584.59	xxxx.xx	1,634.74	1,591.62	1,572.23
B	1,908.26	1,873.74	1,848.70	xxxx.xx	1,907.20	1,856.89	1,834.27
C	2,180.86	2,141.41	2,112.79	xxxx.xx	2,179.65	2,122.16	2,096.30
D	2,453.47	2,409.09	2,376.89	x,xxx.xx	2,452.11	2,387.43	2,358.34
E	2,998.68	2,944.44	2,905.08	xxxx.xx	2,997.02	2,917.97	2,882.41
F	3,543.90	3,479.80	3,433.29	xxxx.xx	3,541.94	3,448.51	3,406.49
G	4,089.12	4,015.15	3,961.48	xxxx.xx	4,086.85	3,979.05	3,930.57
H	4,906.94	4,818.18	4,753.78	xxxx.xx	4,904.22	4,774.86	4,716.68

being satisfied that:

- (a) The total amount yielded by its Council Taxes for the said financial year will be sufficient, so far as is practicable, to provide for items mentioned at 4(a) to (c) above; and, to the extent that they are not, to be provided for by any other means.
- (b) Those amounts which relate to a part only of its area will secure, so far as is practicable, that the precept or portion of a precept relating to such part will be provided for only by the amount yielded by such of its Council Taxes as relate to that part.

9. The Director - Finance be authorised at any time during the financial year 2026/27 to borrow on behalf of the Council by way of gross bank overdraft such sums as he shall deem necessary for the purposes of this paragraph, but not such that in any event the said overdraft at any time exceeds £10m on an individual bank account (£0.5m net across all bank accounts) as the Council may temporarily require.

KEY COMPONENTS IN DEVELOPING THE DEPARTMENTAL OPERATIONAL BUDGETS

	Adult Social Care	Children's Services	Education, Inclusion & Provision	Public Health	Community & Greenspace	Economy, Enterprise & Property	Policy, Planning & Transportation	Finance	ICT & Support Services	Legal & Democratic Services	Chief Executive's Delivery Unit	Corporate & Democracy	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
2025/26 Base Budget	73,611	53,896	11,991	1,881	23,710	2,494	9,257	5,575	196	297	1,114	-969	183,053
Staffing	1,402	717	393	96	826	204	222	238	191	122	154	-1,192	3,373
Price and Income Inflation	2,099	1,391	192	-3	-190	-83	43	-9	-16	-4	-19	32	3,433
Unachieved Savings	525	20	300	0	0	0	0	0	0	0	0	2,100	2,945
Agency Staff Budgets	0	210	0	0	0	0	0	0	0	0	0	0	210
Bank Charges	0	0	0	0	0	0	0	65	0	0	0	0	65
Capital Cost of EFS	0	0	0	0	0	0	0	0	0	0	0	1,469	1,469
Interest Cost of EFS	0	0	0	0	0	0	0	0	0	0	0	1,287	1,287
Care Package Costs	0	1,594	0	0	0	0	0	0	0	0	0	0	1,594
Care Package Demand and Demographic Growth	4,418	27	0	0	0	0	0	0	0	0	0	0	4,445
Cease Business Rates Pooling Arrangements	0	0	0	0	0	0	0	0	0	0	0	289	289
Community Meals Service	-64	0	0	0	0	0	-1	0	0	0	0	0	-65
Changes to Forecast Income	111	107	0	0	-2	-3	-7	-4	0	0	-3	45	244
Contract Inflation	26	60	0	155	0	0	6	0	0	0	0	0	247
Debt Management Expenses	0	0	0	0	0	0	0	0	0	0	0	80	80
DoLS Assessments	111	0	0	0	0	0	0	0	0	0	0	0	111
DSG Deficit Financing	0	0	0	0	0	0	0	0	0	0	0	430	430
Grant Funding Changes	8,966	11,880	-175	-368	31	0	0	-7	0	0	-2	-2,525	17,800
Halton People into Jobs	0	0	0	0	0	200	0	0	0	0	0	0	200
Interest Rates	0	0	0	0	0	0	0	0	0	0	0	-1,330	-1,330
Market Supplements	459	0	0	0	0	12	0	0	0	0	0	0	471
MRP	0	0	0	0	0	0	0	0	0	0	0	584	584
NNDR	-15	-3	0	0	174	28	-3	0	6	0	0	0	187
Property Maintenance	100	12	0	0	0	0	0	0	0	0	0	0	112
Rent Allowances	0	0	0	0	0	0	0	200	0	0	0	0	200
Schools Transport	0	0	743	0	0	0	0	0	0	0	0	0	743
Transformation Programme	0	0	0	0	0	0	0	0	0	0	0	2,500	2,500
Other	-3	-146	-27	122	550	-10	-10	27	-2	4	100	39	644
Contingency Changes	0	1,410	0	0	0	0	0	0	0	0	0	2,686	4,096
Proposed Savings (See Appendix E)	-625	-1,238	0	0	-446	0	0	-63	0	0	0	-2,786	-5,158
2026/27 Base Budget	91,121	69,937	13,417	1,883	24,653	2,842	9,507	6,022	375	419	1,344	2,717	224,237
Total Growth from 2025/26 Budget	17,510	16,041	1,426	2	943	348	250	447	179	122	230	3,686	41,184

APPENDIX C

MEDIUM TERM FINANCIAL FORECAST

	2027/28 £000	2028/29 £000	2029/30 £000
Spending			
Previous Year's Budget	224,237	245,817	269,014
Capital Cost of EFS	1,694	2,825	3,737
Interest Cost of EFS	1,808	2,625	3,539
Inflation			
Pay	2,831	2,876	3,756
Prices	5,147	5,332	5,524
Income	-661	-675	-688
Other			
Service Demand Pressures	7,768	9,456	7,721
Loss of Recovery Grant Guarantee	1,767	0	0
Recovery Grant Uplift	-774	-1,242	4,559
Contingency	2,000	2,000	2,000
 Budget Forecast	 245,817	 269,014	 303,649
Resources			
Baseline Business Rates Funding and Top-Up Grant	112,609	113,365	115,632
Council Tax	76,705	80,914	85,801
 Cumulative Funding Gap	 -56,503	 -74,735	 -102,216

APPENDIX D

COMMITTED CAPITAL PROGRAMME 2026/29

SCHEME	2026/27 £000	2027/28 £000	2028/29 £000
Schools Capital Projects	4,221	0	0
Family Hubs and Start for Life	65	66	68
Children's Directorate	4,286	66	68
Disabled Facilities Grant	700	700	700
Stairlifts	1,000	1,000	1,000
Adult's Directorate	1,700	1,700	1,700
Stadium Minor Works	30	30	30
Children's Playground Equipment	65	65	65
Open Spaces Schemes	600	600	600
Runcorn Town Park	280	0	0
Spike Island / Wigg Island	1,592	0	0
Pickerings Pasture Café	19	0	0
Replacement Cremator	20	0	0
Litter Bins	20	20	20
Cemetery Infrastructure Work	683	608	210
Stadium Public Address System	379	0	0
Stadium Steelwork Repairs	600	0	0
Homeless Accommodation Refurbishment	948	0	0
CCTV Infrastructure Works	395	0	0
Equality Act Improvement Works	300	300	300
Property Improvements	200	200	200
Runcorn Town Centre Development	8,613	0	0
Sci-tech Daresbury Project Violet	2,200	0	0
Sci-tech Daresbury CPO	3,000	0	0
Warm Homes Plan	588	588	0
Pride in Place Impact Fund	750	0	0
Street Lighting – Structural Maintenance	1,025	200	200
Street Lighting – Upgrades	528	0	0
Risk Management	120	120	120
Fleet Replacements	4,482	2,500	2,500
Environment & Regen Directorate	27,437	5,231	4,245
IT Rolling Programme	1,200	1,200	1,200
Halton Smart Microgrid	9,870	0	0
Early Land Acquisition Mersey Gateway	80	80	80
Mersey Gateway Handback Land	60	60	60
Chief Executive Directorate	11,210	1,340	1,340
Total Capital Programme	44,833	8,337	7,353

APPENDIX E

BUDGET SAVINGS PROPOSALS 2026/27

Ref.	Proposed Saving Items	2026/27 £'000
	CORPORATE	
CORP1	Reduction in the Central Contingency Budget – the MTFS included a central contingency of £1.5m for unforeseen items and overspends. The proposal is to reduce the contingency to £1m. This provides a marginal increase in financial risk, however, it will be mitigated by continued efforts to ensure councilwide spending remains within budget.	500
CORP2	Supplies and Services Budgets - in 2024/25 Supplies and Services budgets were reduced by 10% for all Council departments, as a two-year reduction. This has therefore been reinstated within the MTFS from 2026/27. However, the proposal is to now make this reduction permanent from 2026/27 onwards. Supplies and Services covers a wide range of budget across different Council departments. Experience over the past two years has been that departments have adjusted spending needs to manage within the reduced budgets, with relatively little impact upon service delivery.	1,546
CORP3	Balance Sheet Review – a review the reserves, balances and provisions held on the balance sheet will be undertaken to identify any which might be released to provide one-off (one-year) savings.	500
	ENVIRONMENT & REGENERATION DIRECTORATE	
ER1	Open Spaces – a review of operations relating to grass cutting.	300
ER2	Community & Greenspaces – a reduction in operational travel time, through a review of available sites across the Borough for staff to have breaks. The estimated saving will be identified once the review has been undertaken.	TBC
ER3	Open Spaces – a review of contract arrangements for the locking of park gates. The estimated full year saving is £80,000 with a part-year saving in 2026/27 due to when contracts expire.	76
ER4	Street Cleansing – a review of suitability of operational vehicles and opportunities to reduce running costs.	40
ER5	Street Cleansing – a review of the leaf sweeping schedule in order to seek operational efficiencies.	30

ER6	Community & Greenspaces – a review of management structures will be undertaken, to model potential structures and identifying budget savings might be achieved. The estimated saving will be identified once the review has been undertaken.	TBC
ER7	Fleet and Logistics Service – consideration will be given to ways in which to rationalise and improve utilisation of fleet assets, through identifying future transport fleet requirements. Savings will be generated from a reduction in capital financing costs.	TBC
ER9	Accommodation Review - review of accommodation requirements across the Council, in order to rationalise accommodation and reduce running costs.	TBC
ER10	External Funding – review of available external funding which could be utilised to re-purpose the core budget funding of existing services.	TBC
ER11	Accelerated Growth - accelerating the timelines to bring to market the development of residential and non-residential developments.	TBC
CHIEF EXECUTIVE'S DIRECTORATE		
CX1	Welfare Rights Service – an amendment to the staffing structure resulting in the deletion of a vacant 0.6fte Welfare Rights Officer post. The post has been vacant for a number of months and through restructuring workloads it is considered the post can now be removed without affecting service delivery.	28
CX2	Housing Benefits – an amendment to the staffing structure resulting in the deletion of a vacant 1.0fte Housing Benefit Officer post. The Service experiences regular turnover of staff resulting in this post being vacant for a number of months. It is considered the post can now be removed without affecting service delivery.	35
ADULTS DIRECTORATE		
ASC1	Adults with Learning Disabilities Model of Care – undertake individual reviews of support services provided to ALD service users. This will include clarifying the commissioning model in respect of supported living, day services, complex care, technology enabled care, and employment services. Work is ongoing to develop the proposal and establish part-year savings for 2026/27 and full year savings thereafter. Arrangements will be put in	TBC

	place to mitigate the impact of any changes for individual service users.	
ASC2	In-House Care Homes – a cost efficiency plan will be implemented. A review of staffing resources is underway to examine recruitment and agency staffing arrangements, which has already achieved cost reductions in the current year and aims to achieve budget savings going forward. A reduction in agency staffing requirements and improvements in permanent staff recruitment, will improve continuity of service for the benefit of service users.	500
ASC3	Community Care – implementation of a budget reduction plan and continuing with cost avoidance measures, which have reduced costs by £2.3m in the current year and aims to achieve budget savings going forward. Work is ongoing to develop the approach and establish part-year savings for 2026/27 and full year savings thereafter, particular with consideration of Care Act responsibilities and the approach to Hospital Discharge Reviews. Arrangements will be put in place to mitigate the impact of any changes for individual service users.	TBC
ASC4	Housing Solutions – a review of the model of provision will be undertaken. Arrangements will be put in place to mitigate the impact of any changes upon service users.	125
ASC5	Adult Social Care Staff Recruitment – reviewing recruitment and retention arrangements in order to continue to reduce the reliance upon agency staffing. This approach has reduced costs by £0.7m in the current year and aims to achieve budget savings going forward.	TBC
ASC7	Prevention and Wellbeing Service – the Transformation Delivery Unit will assist with a review of the service. The potential savings cannot be quantified until after completion of the review. Arrangements will be put in place to mitigate the impact of any changes for individual service users.	0
ASC8	Debt Recovery – work is continuing to reduce the level of client debt arrears (currently £7.8m) and ICB debt arrears (currently £3.6m), which impact upon the Council's cashflow. Therefore, a cashflow saving will be achieved by reducing the level of outstanding arrears. Three Payment Support Workers have been employed over the past year to support service users and their families with reducing their debt arrears.	240
CHILDREN'S DIRECTORATE		
CH1	Targeted Early Help Services and Family Hubs - the LGA will provide support to undertake review of Targeted Early Help Services and Family Hubs to identify opportunities for improvement and efficiencies as well as	0

	prioritisation. The potential savings cannot be quantified until after completion of the review.	
CH2	Children in Care - review of the future demand for children in care numbers and complexity of cases, following implementation of the Children's Improvement Funding investment. The potential savings cannot be quantified until after completion of the review.	0
CH3	18+ Residential Care – review and accelerate plans for children to step down from residential care placements once they turn 18.	1,238
	TOTAL BUDGET SAVINGS PROPOSALS	5,158

Note: those proposals indicated above as “to be confirmed” (TBC) require further development and costing. They will be implemented in-year during 2026/27 and then incorporated within the base budget from 2027/28.

REPORT TO:	Executive Board
DATE:	12 February 2026
REPORTING OFFICER:	Director of Finance
PORTFOLIO:	Corporate Services
TITLE:	Capital Strategy 2026/27
WARDS:	Borough-wide

1.0 PURPOSE OF REPORT

1.1 To consider the Council's Capital Strategy for 2026/27 and recommend its approval by Council.

2.0 RECOMMENDATION: That Council be recommended to approve the 2026/27 Capital Strategy, as presented in the Appendix.

3.0 SUPPORTING INFORMATION

3.1 The Prudential and Treasury Management Code of Practice requires that all councils prepare annually a Capital Strategy, which will provide the following:

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

3.2 The aim of the Capital Strategy is to ensure that the Council understands the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

3.3 The Capital Strategy should be read in conjunction with the Treasury Management Strategy Statement, found elsewhere on the Agenda, which details the expected activities of the treasury management function and incorporates the Annual Investment Strategy and the Minimum Revenue Provision (MRP) policy for 2026/27.

4.0 POLICY IMPLICATIONS

4.1 The successful delivery of the Capital Strategy will assist the Council in planning and funding its capital expenditure over the next three years, enabling the Council to use capital expenditure to assist in delivering the Council's priorities and managing the revenue cost implications.

5.0 FINANCIAL IMPLICATIONS

5.1 There are a number of financial implications discussed, the current capital programme and how it is financed is shown in 2.3, and details of the Minimum Revenue Provision (MRP), the revenue cost to the capital schemes, is shown in 4.1.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence
- 6.2 Building a Strong, Sustainable Local Economy
- 6.3 Supporting Children, Young People and Families
- 6.4 Tackling Inequality and Helping Those Who Are Most In Need
- 6.5 Working Towards a Greener Future
- 6.6 Valuing and Appreciating Halton and Our Community

There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities.

7.0 RISK ANALYSIS

7.1 This report, along with the Treasury Management Strategy ensure that the Council operates within the guidelines set out in the Prudential Code. The aim at all times is to operate in an environment where risks are clearly identified and managed.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
Working Papers	Financial Management	Matt Guest
CIPFA TM Code	Halton Stadium	
CIPFA Prudential Code		

HALTON BOROUGH COUNCIL

CAPITAL STRATEGY

2026/27

**Revenues and Financial Management Division
Finance Department
January 2026**

CAPITAL STRATEGY STATEMENT 2026/27

1 Background

1.1 The Capital Strategy gives a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of local public services along with an overview of how associated risk is managed and the implications for future financial sustainability. It is written in an accessible style to assist understanding of these, sometimes technical, areas.

2 Capital Expenditure and Financing

2.1 Capital expenditure is where the Council spends money on assets, such as property or vehicles that will be used for more than one year. In local government this includes spending on assets owned by other bodies, and loans and grants to other bodies enabling them to buy assets. The Council has some limited discretion as to what is treated as capital expenditure, for example assets costing below £35,000 are not capitalised and are charged to revenue in year. Further detail on how the Council differentiates between revenue and capital spend is shown in the Capital Guidance included at Appendix 1.

2.2 All capital expenditure must be financed, either from external sources (Government grants and other contributions), the Council's own resources (revenue, reserves or capital receipts) or debt (borrowing, leasing or Private Finance Initiative).

2.3 Capital expenditure and financing for 2024/25 is shown below, along with estimates for 2025/26 and the following three years:

Table 1 – Capital Expenditure and Funding

	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Expenditure:					
Adult Services	3,570	4,125	1,900	1,700	1,700
Childrens Services	2,540	5,882	4,287	66	68
Public Health	-	-	-	-	-
Enviornment and Regeneration	36,153	51,650	27,577	5,371	4,385
Chief Executive	4,254	5,422	11,070	1,700	700
Exceptional Financial Support	10,000	30,666	33,872	56,503	74,735
	56,517	97,745	78,706	65,340	81,588
Financed By:					
Capital receipts	(3,240)	(3,116)	(400)	(400)	(400)
Capital grants	(29,176)	(52,526)	(22,610)	(2,954)	(2,368)
Revenue	(64)	(205)	(395)	-	-
Net financing need for the year	24,037	41,898	55,301	61,986	78,820

3 Governance

3.1 The Council maintains a three-year rolling programme of capital schemes (The Capital Programme). A summary of the three-year Capital Programme is included in the Budget Report approved annually by Council. In addition a more detailed capital programme report is approved in June of each year, this contains detail of all known grant funded capital projects.

3.2 In line with Finance Standing Orders specific capital schemes are reported throughout the year to Executive Board with a recommendation for Council to subsequently approve. Changes to the Capital Programme during the year are reported every other month to Council.

3.3 Capital project managers must complete a capital project form (Appendix 2) giving details of the financial impact of their capital schemes. The form will be completed in conjunction with Financial Management and will help to evaluate whether capital schemes are fully, correctly and effectively funded, that consideration has been given to contingency costs within the project and known future revenue costs are fully budgeted for. The project form should be included with reports to Executive Board by way of evidencing that the financial implications of schemes have been fully addressed.

4 Repayment of Borrowing:

4.1 Debt is only a temporary source of finance, since loans and leases must be repaid. This is therefore replaced over time by other financing, usually from revenue which is known as the Minimum Revenue Provision (MRP). Planned MRP payments are shown in the table below:

Table 2 – Minimum Revenue Provision

	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Minimum Revenue Provision					
General Fund	3,070	4,586	6,910	10,059	13,364
Leases and PFI Schemes	799	800	901	1,015	973
Mersey Gateway unitary charge	9,439	10,640	10,996	11,177	12,114
Net financing need for the year	13,308	16,026	18,807	22,251	26,451

4.2 The table above includes MRP payable for finance leases, PFI schemes and the Mersey Gateway unitary charge. For accounting purposes these schemes are classed as borrowing and the annual payments are split between an interest charge and repayment of borrowing, which is shown as MRP above. It should be noted that leases, PFI schemes and Mersey Gateway unitary repayments have no impact on the Council's General Fund.

The Council's MRP statement is included as an appendix to the Treasury Management Strategy which should be read in conjunction with this report.

5 Outstanding Debt – Capital Financing Requirement

5.1 The Council's cumulative outstanding amount of debt finance is measured by the capital financing requirement (CFR). This increases with new debt-financed capital expenditure and reduces with MRP. The table below shows the Council's Capital Financing Requirement for 2023/24 and how this is expected to change in 2024/25 and over the following three years.

Table 3 – Capital Financing Requirement

	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Financing Requirement	669,636	694,944	730,858	769,499	821,572
Movement in CFR due to:					
Net financing need for the year	24,037	41,898	55,301	61,486	79,320
PFI / Finance Leases	48,801	-	-	-	-
Use of Reserves to reduce MRP liability	(558)	(564)	(580)	(594)	(796)
Less Minimum Revenue Provision	(13,308)	(16,026)	(18,807)	(22,251)	(26,451)
Increase / (Decrease) in CFR	58,972	25,308	35,914	38,641	52,073

6 Asset Management

6.1 To ensure that capital assets continue to be of long-term use, the Council has an asset management plan in place. This summarises how the Council manages its land and property assets and sets out the Council's strategy to ensure that these assets can make the maximum contribution to achieving the aims and the objectives of the organisation.

6.2 The Council's Asset Management Plan comprises a number of sections including the accommodation plans; assets disposal plan and maintenance programme which are presented to the Asset Management Working Group, on a quarterly basis.

7 Asset Disposals

7.1 When a capital asset is no longer needed, it may be sold so that the proceeds, known as capital receipts, can be spent on new assets or the repayment of debt relating to the asset sold. The level of the Council's capital receipts reserve, the expected sales and planned expenditure is shown in the table below:

Table 4 – Capital Receipts Reserve

	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Receipts - 1st April	(4,978)	(2,217)	(46)	(896)	(1,371)
Asset Sales	(1,037)	(1,509)	(1,830)	(1,469)	(1,171)
Use of Capital Receipts					
- New Capital Expenditure	3,240	3,116	400	400	400
- Repayment of debt	558	564	580	594	796
Capital Receipts - 31st March	(2,217)	(46)	(896)	(1,371)	(1,346)

8 Treasury Management

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

8.2 The Treasury Management Strategy, elsewhere on the Agenda, details all aspects of the Treasury Management function and the associated risks as detailed below.

- Borrowing strategy
- Investment strategy
- Capital Financing Requirement
- Capital Prudential Indicators
- Treasury Indicators – Operational Boundary and Authorised Limit
- Prospects for interest rates
- MRP Policy

9 Knowledge and Skills

9.1 The Council employs professionally qualified and experienced staff in senior positions with responsibility for making capital expenditure, borrowing and investment decisions:

- The Director of Finance is a CIPFA qualified accountant with over 35 years' experience in local government finance
- The Operational Director – Economy, Enterprise and Property has over 20 years' experience in Regeneration
- The Treasury Manager is a CIMA qualified accountant with over 20 years' experience in local government finance and treasury management.
- The Council ensures all staff receive appropriate training for their roles including formal training and courses to support their development.
- The Council currently employs MUFG to provide treasury management services in order to access specialist skills, advice and resources

APPENDIX 1

CAPITAL GUIDANCE

1. Background & Purpose

- 1.1 The difference between capital and revenue expenditure is by no means simple to establish. In recent years it has become even more difficult, with the increasingly multi-funded and complex nature of many of the Council's services.
- 1.2 There is now an increased focus on the treatment of capital and revenue expenditure from Government and other funding bodies, along with the external auditor who have previously identified and reported upon capital transactions which had been incorrectly categorised. It is therefore essential to ensure the correct accounting treatment of capital and revenue transactions.
- 1.3 This Guidance is intended to clarify the difference between capital and revenue expenditure. It will also assist those involved in managing capital projects or processing capital transactions, to ensure the correct approval, accounting treatment, coding, monitoring, control and funding of capital expenditure.

2. Introduction

- 2.1 Capital expenditure is fundamentally different in its nature, funding and methods of control from revenue expenditure. It is therefore important that expenditure is correctly treated in terms of whether it constitutes capital or revenue expenditure and is correctly coded as such within the Agresso system. In addition, both revenue and capital expenditure must be accounted for correctly in order to comply with statutory accounting regulations.

3. Capital Definition

- 3.1 All costs must be treated as revenue expenditure, unless it is correct and proper to treat them as capital expenditure.
- 3.2 Capital expenditure is defined as expenditure on the acquisition of an asset (eg. land, property, plant, equipment, vehicles) or expenditure which adds to (rather than merely maintains) the value of an existing asset, or considerably extends the life of the asset. The asset must also provide benefit to the Council for more than one year.
- 3.3 For example, the construction of a Council office building will be treated as capital expenditure. Whereas, the on-going annual running costs for that building (eg. staffing, heating, lighting, contracts, supplies) will be treated as revenue expenditure.

4. What Constitutes Capital Expenditure?

- 4.1 In order to be included in the Council's Capital Programme, capital schemes must have a total estimated cost of £35,000. Schemes having a total cost of less than these values must be treated as revenue expenditure.
- 4.2 Directly attributable costs incurred after a capital scheme has been formally approved in detail by Council, should be treated as capital expenditure.

- 4.3 Preparatory or feasibility costs incurred "prior" to the formal approval of a capital scheme must initially be treated as revenue expenditure, as these costs may prove abortive if the scheme does not ultimately go ahead and so may not ultimately result in the creation of an asset. However, once the scheme has been formally approved and will therefore proceed, the related preparatory or feasibility costs may be treated as part of the capital scheme costs.
- 4.4 The cost of providing an extension to a building should be treated as capital expenditure, as it is likely to increase the value of the building.
- 4.5 Major structural maintenance costs such as re-roofing, re-wiring, re-plumbing, boiler replacement, full window replacement etc., which are considered to considerably extend the life of a property, should also be treated as capital expenditure.
- 4.6 However, day-to-day building maintenance and repair costs such as roof repairs, electrical and plumbing repairs, decorating, building and window repairs must be treated as revenue expenditure.
- 4.7 Individual expenditure transactions of less than £1,000 should usually be treated as revenue expenditure, unless they form part of a larger capital cost which meets the capital definition eg. the balance of capital contract payments, monthly recharges of capital fees, invoices for specific elements of capital works.
- 4.8 Professional fees in respect of Valuers, Highway Engineers, Landscape Architects, and Regeneration staff are considered to add value to the assets they deal with and may therefore be charged to the relevant capital schemes. However, it is important to ensure that sufficient capital allocation exists to fund these costs. All other staffing costs must be treated as revenue expenditure.
- 4.9 Project support and implementation costs such as room hire, printing, hospitality, training, advertising, publicity etc. must be treated as revenue expenditure.
- 4.10 Expenditure on the initial, one-off purchase of computer software may be capitalised as an intangible asset. However, the on-going cost of annual software licences, support contracts, implementation consultancy and system training must be treated as revenue expenditure.
- 4.11 Where capital schemes are part or fully externally funded, the definition of what constitutes capital expenditure applied by the external funding body may differ to that presented in this Guidance and therefore the requirements of the external funding body should take precedence.

5. The Council's Capital Programme

Scheme Approval

- 5.1 The Council maintains a three year rolling programme of capital schemes (The Capital Programme). A summary of the three year Capital Programme is included in the Budget Report approved annually by Council. In addition a more detailed capital programme report is approved by Executive Board in June of each year, this contains detail of all known grant funded capital projects. In line with Finance Standing Orders specific capital schemes are reported throughout the year to Executive Board with a recommendation for Council to subsequently approve. Proposed new capital starts will be considered and prioritised in the light of the Council's Medium Term Financial Strategy, the Asset Management Plan, and delivery of the Council's corporate priorities.

5.2 Reports seeking approval for individual capital schemes should include the following financial information;

- (i) the gross cost of each scheme before any external contributions, reimbursements, or capital grants;
- (ii) the estimated cashflows over the life of the scheme;
- (iii) the expected revenue expenditure consequences of the scheme and how these will be funded;
- (iv) details of any specific funding attributable to the scheme such as from capital grants, external contributions and other reimbursements.

5.3 The Director of Finance will ensure that the estimated capital financing costs of the approved Capital Programme are incorporated within the annually set revenue budget.

5.4 Once a detailed scheme has been formally approved the designated Project Manager should contact the Revenues and Financial Management Division, providing details of the approval, in order for the appropriate capital accounting codes to be set-up to enable orders to be raised and expenditure incurred against the scheme.

Variations to the Capital Programme

5.5 Variations to the Capital Programme may be addressed by transfers (virements) between capital schemes within the Programme. This must be with the written approval of the Director of Finance, and may only be up to 10% on schemes costing less than £5m or up to £500,000 on schemes costing more than £5m, as set out in the Council's Standing Orders Relating to Finance.

5.6 Any variations in excess of £500,000 must be reported for approval by Council. The report should include the reasons for the variation, details of how the variation might be contained or mitigated, revised cost estimates profiled over the life of the scheme, and the impact upon the scheme of the potential cost overrun.

Year-end Carry Forward / Slippage

5.7 Where total expenditure by year-end is less than the total capital allocation approved for a particular capital scheme, due to delays, slippage, or other exceptional circumstances, the Director of Finance may choose to approve the carry forward of allocation into the following financial year. All applications for carry forward, including full details of the circumstances, must be made in writing to the Director of Finance by 31st March each year.

6. Funding the Capital Programme

6.1 Capital expenditure may be funded from a variety of sources including capital receipts, capital grants, prudential borrowing, and revenue contributions. The Director of Finance shall arrange for the financing of the Capital Programme as considered appropriate.

Capital Receipts

6.2 Where capital assets are sold the resulting income is termed capital receipts. Capital receipts can be used to fund additional capital expenditure or to repay outstanding capital financing debt, but they cannot be used for revenue purposes.

Capital Grants

- 6.3 Capital grants are provided with the specific purpose of funding capital expenditure. This will be stated within the grant conditions and therefore they cannot be used for revenue purposes.
- 6.4 Where funding agencies indicate that capital grants may be utilised for expenditure which does not meet the capital definition or constitute capital expenditure as per Sections 3 and 4 above, then the funding agency should be asked to re-assign part of the capital grant as a revenue grant.

Prudential Borrowing

- 6.5 The Council is able to borrow funds from approved external institutions. However, this must be in accordance with the Prudential Borrowing Code of Practice (The Prudential Code).
- 6.6 The fundamental requirements for compliance with the Prudential Code is that the Council must be able to demonstrate that its borrowing is prudent, affordable and sustainable ie. that it is able to repay the annual financing costs (principal and interest) over the life of the loan.

Revenue Contributions

- 6.7 The Council may decide to make a contribution from the revenue budget to assist with funding a capital scheme. It is “not” however possible to use capital funding for the purposes of meeting revenue expenditure.

External Contributions and Reimbursements

- 6.8 External contributions or reimbursements from partner organisations or other bodies may be received towards the funding of capital schemes.
- 6.9 Where capital schemes are part or fully funded from external funding sources, the “gross” rather than “net” cost of the scheme must be included within the Council’s Capital Programme. All approval limits etc. will then apply to the gross expenditure total for the scheme.
- 6.10 Any external funding should be claimed regularly and as early as possible, in order to minimise the cash flow costs associated with schemes.
- 6.11 Where funding organisations indicate that their contribution may be utilised for expenditure which does not meet the capital definition or constitute capital expenditure as per Sections 3 and 4 above, then the funding organisation should be asked to re-assign part of their contribution as revenue funding.

7. Capital Expenditure Controls

- 7.1 Full narrative descriptions must be input on the Agrezzo system in respect of all capital transactions, to support their correct accounting treatment and to assist with reporting.
- 7.2 In order to ensure that all capital expenditure is correctly treated within the accounts, the Revenues and Financial Management Division will periodically check that all transactions charged to capital schemes meet the definition of capital expenditure outlined above.
- 7.3 Where transactions are identified which do not meet the capital expenditure definition they will be transferred to the revenue account.
- 7.4 All capital expenditure must be incurred in accordance with the Council’s Procurement Standing Orders.

8. Capital Monitoring and Reporting Requirements

- 8.1 Comments should be sought from the Director of Finance on all draft reports to Management Team or Members regarding capital proposals, spending and funding.
- 8.2 It is the responsibility of each designated Capital Project Manager to monitor expenditure for their schemes, in order to ensure they remain within the approved Capital Programme allocations.
- 8.3 Where expenditure is anticipated to exceed allocation, Capital Project Managers should liaise with their Finance Officer at the earliest opportunity, in order to agree the corrective action required to bring the scheme back in line with the Capital Programme.
- 8.4 Capital Project Managers are required to provide the Revenues and Financial Management Division with estimated bi-monthly expenditure profiles for each of their capital schemes, by 31 May each year. Any significant revisions to the profiles should also be notified to the Revenues and Financial Management Division during the year. The profiles will be used to monitor the Capital Programme and to provide bi-monthly Councilwide reports to Executive Board
- 8.5 The Revenues and Financial Management Division will provide access to appropriate financial reports, to assist Capital Project Managers with monitoring expenditure for each of their capital schemes.

9. Accounting for Capital Expenditure

- 9.1 Where capital expenditure does not increase the value of an asset or considerably extend its life, then at year-end the expenditure will be deemed "impaired" and certified as such by a Valuer. The impaired expenditure will then be charged against the Council's revenue budget.
- 9.2 The Council operates a three year rolling programme of land and property re-valuations, whereby a third of the land and property assets are re-valued each year. Changes in valuation arising from this exercise are then reflected in the value of assets held on the Council's balance sheet at year-end.
- 9.3 Changes in the valuation of assets are required by accounting regulations to be recorded and maintained as a historic record for each individual asset. This is to enable revaluations and impairments to be identified and accounted for on an individual asset basis.

APPENDIX 2

Capital Project Financial Assessment Form

Division	
Responsible Officer	
Project Name	
Brief Description of project	
Intended purpose of scheme (eg regeneration, operational, investment, maintenance of asset)	
Outcomes hoped to be achieved	
Projected total cost	
How funded (eg grant, S106, capital receipts, borrowing, revenue, other)	
Value of contingency within project costs	
Ongoing annual revenue costs	
Estimated Life of asset (in years)	
Projected start date	
Projected end date	
Sensitivity analysis (for invest to save schemes)	

Notes for completion of form

Responsible Officer	This should be the name of the officer responsible for implementing the project.
Brief description of project	Describe what the capital monies will be spent on e.g. building new commercial property to be rented out to bring in income, purchase nursing home, prepare land for sale etc.
Outcomes hoped to be achieved	describe the reason for the scheme e.g. to retain nursing beds, to generate future revenue savings, to prolong life of existing asset etc.
Projected cost	This should be the total estimated cost to complete the capital project including capitalised salary costs, landscaping the area after completion (if required) and should include a contingency for unexpected costs.
How funded	For each different funding stream state exactly where the funding is coming from and how much e.g. for grants state which grant, for S106 monies state the agreement number, if borrowing state how the borrowing is to be repaid (i.e. cost centre savings will be coming from and over what period), if revenue state cost centre, if other state exactly where funds are coming from i.e area forum (state cost centre), developer - state who. Note that the total of 'how funded' should equal the 'projected cost'.
Ongoing annual revenue costs	e.g if purchasing a nursing home what would be the annual net cost of running the home, if building a new building what would be the costs of utilities, repairs etc.
Estimated life of asset	How long do you think the asset will last. E.g a vehicle may be 5yrs or may be 7 yrs, a building in good repair may be 60yrs. For a capital project to develop land for resale this may not be applicable.
Projected start & end date	When is it proposed the project will commence and if everything goes to plan when is the project expected to be complete so that the building can be used, the land can be sold, savings can be achieved etc.
Sensitivity analysis	This is required only for those schemes where the purpose of the scheme is to generate future income and may require input from your finance officer. You should state how long it would take for the scheme to break given the assumptions you have made, and how long it would take for the scheme to break given if those assumptions were different. Eg. if the scheme was to generate future income from solar energy and you have assumed future income will increase @ 3% per year how long would it take to break even if the increase was only 2% per year, or if it was 4% per year.

REPORT TO:	Executive Board
DATE:	12 February 2026
REPORTING OFFICER:	Director of Finance
PORTFOLIO:	Corporate Services
SUBJECT:	Treasury Management Strategy Statement 2026/27
WARD(S)	Borough-wide

1.0 PURPOSE OF THE REPORT

1.1 To consider the Treasury Management Strategy Statement which incorporates the Annual Investment Strategy (AIS) and the Minimum Revenue Provision (MRP) Strategy for 2026/27.

2.0 RECOMMENDED:

That Council be recommended to adopt the policies, strategies, statements, prudential and treasury indicators outlined in the report.

3.0 SUPPORTING INFORMATION

3.1 This Treasury Management Strategy Statement (TMSS) details the expected activities of the treasury function in the forthcoming financial year (2026/27). Its production and submission to Council is a requirement of the CIPFA Prudential Code and the CIPFA Treasury Management Code.

3.2 The Local Government Act 2003 requires the Council to 'have regard to' the Prudential Code and to set Prudential Indicators for the next three years to ensure that the Council's capital investment plans are affordable, prudent and sustainable.

3.3 The Act requires the Council to set out its treasury strategy for borrowing and to prepare an Annual Investment Strategy; this sets out the Council's policies for managing its investments and for giving priority to the security and liquidity of those investments.

3.4 Government guidance notes state that authorities can combine the Treasury Strategy Statement and Annual Investment Strategy into

one report. The Council has adopted this approach, and the Annual Investment Strategy is therefore included as section 4.

3.5 The Council is also required to produce a Minimum Revenue Provision (MRP) Policy Statement. There is a formal statement for approval detailed in paragraph 2.3 and the full policy is shown in Appendix A

4.0 POLICY IMPLICATIONS

4.1 The successful delivery of the Strategy will assist the Council in meeting its budget commitments.

5.0 FINANCIAL IMPLICATIONS

5.1 Treasury Management can have a major impact on the financial position of the Council. The strategy enables the Council to maximise its financial yield whilst keeping within the principals of security and liquidity as set out in the prudential code.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence**
- 6.2 Building a Strong, Sustainable Local Economy**
- 6.3 Supporting Children, Young People and Families**
- 6.4 Tackling Inequality and Helping Those Who Are Most In Need**
- 6.5 Working Towards a Greener Future**
- 6.6 Valuing and Appreciating Halton and Our Community**

There are no direct implications, however, the revenue budget and capital programme support the delivery and achievement of all the Council's priorities above.

7.0 RISK ANALYSIS

7.1 The Council operates its treasury management activity within the approved code of practice and supporting documents. The aim at all times is to operate in an environment where risk is clearly identified

and managed. This strategy sets out clear objectives within these guidelines.

7.2 Regular monitoring is undertaken during the year and reported on a quarterly basis to the Executive Board.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 None

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 The Treasury Management Code states The Council should consider the Environmental, Social and Governance (ESG) impacts when considering their counterparties, but this is secondary to the fundamental principals of Security, Liquidity and Yield when considering counterparties.

**10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF
THE LOCAL GOVERNMENT ACT 1972**

Document	Place of Inspection	Contact Officer
Working Papers	Financial Management	Matt Guest
CIPFA TM Code	Halton Stadium	
CIPFA Prudential Code		

HALTON BOROUGH COUNCIL

**TREASURY MANAGEMENT STRATEGY
STATEMENT**

2026/27

**Revenues and Financial Management Division
Finance Department
January 2026**

TREASURY MANAGEMENT STRATEGY STATEMENT 2026/27

1 INTRODUCTION

1.1 Background

The Council is required to operate a balanced 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 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 the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short term loans, or using longer term cash flow surpluses. On occasion any debt previously drawn may be restructured to meet Council 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 authority’s investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.”

1.2 Reporting requirements

Capital Strategy

The CIPFA 2021 Prudential and Treasury Management Codes requires 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 this capital strategy is to ensure that Council fully understand the overall long-term policy objectives and resulting capital strategy requirements, governance procedures and risk appetite.

Treasury Management Reporting

Council is required to receive and approve the following reports each year, which incorporate a variety of policies, estimates and actuals.

Prudential and treasury indicators and treasury strategy (this report) - which 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 investment and borrowing are organised, including treasury indicators
- An investment strategy – the parameters of how investments are to be managed

A mid-year treasury management report – This will update members with the progress of the capital position, amending prudential indicators as necessary, and whether any policies require revision.

An annual treasury report – This 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 Council. This role is undertaken by the Executive Board.

Quarterly Reports - In addition to the three major reports detailed above, quarterly reporting (end of June/end of December) is also required. However, these additional reports do not have to be reported to Full Council but do require to be adequately scrutinised. This role is undertaken by Executive Board and Audit and Governance Board and 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 plans and the 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
- Policy on use of external service providers

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

1.4 Training

The CIPFA 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. Training was last undertaken by Members in November 2025. The training needs of treasury management officers are periodically reviewed.

1.5 Treasury management consultants

The Council uses MUFG Corporate Markets (formally Link Asset Services) 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 our external service providers.

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

2 THE CAPITAL PRUDENTIAL INDICATORS 2026/27 – 2028/29

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

2.1 Capital Expenditure

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.

Table 1 shows planned capital spend by directorate and summarises how these plans are being financed by capital or revenue resources, any shortfall of resources results in the need to borrow.

Table 1 – Capital Expenditure

	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Expenditure:					
Adult Services	3,570	4,125	1,900	1,700	1,700
Childrens Services	2,540	5,882	4,287	66	68
Public Health	-				
Enviornment and Regeneration	36,153	51,650	27,577	5,371	4,385
Chief Executive	4,254	5,422	11,070	1,200	1,200
Exceptional Financial Support	10,000	30,666	33,872	56,503	74,735
	56,517	97,745	78,706	64,840	82,088
Financed By:					
Capital receipts	(3,240)	(3,116)	(400)	(400)	(400)
Capital grants	(29,176)	(52,526)	(22,610)	(2,954)	(2,368)
Revenue	(64)	(205)	(395)	-	-
Net financing need for the year	24,037	41,898	55,301	61,486	79,320

The above financing need excludes other long-term liabilities such as PFI and leasing arrangements which already include borrowing instruments.

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 underlying borrowing need. Any capital expenditure above, which has not immediately been paid for 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 borrowing need in line with the life of each asset, 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 scheme include a borrowing facility and so the Council is not required to separately borrow for these schemes.

Table 2 – Capital Financing Requirement

	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Financing Requirement	669,636	694,944	730,858	769,499	821,572
Movement in CFR due to:					
Net financing need for the year	24,037	41,898	55,301	61,486	79,320
PFI / finance leases	48,801	-	-	-	-
Use of Reserves to reduce MRP liability	(558)	(564)	(580)	(594)	(796)
Less Minimum Revenue Provision	(13,308)	(16,026)	(18,807)	(22,251)	(26,451)
Increase / (Decrease) in CFR	58,972	25,308	35,914	38,641	52,073

2.3 Minimum revenue provision (MRP) statement

The Council is required to pay off an element of the accumulated General Fund capital spend each year (the CFR) through a revenue charge called the Minimum Revenue Provision (MRP).

MHCLG regulations require Council to approve an MRP Statement in advance of each year. A variety of options are provided to councils, so long as there is a prudent provision. The full statement is detailed in Appendix A.

The Council is recommended to approve the following MRP Statement.

For capital expenditure incurred before 1 April 2008 the MRP policy will be to follow Option 1 (regulatory method), which will be charged on a 2% straight line basis.

For all unsupported borrowing since 1 April 2008, the MRP policy will be Option 3 (Asset Life Method) and is based on the estimated life of the assets. This will usually be charged using the equal instalment method, but the annuity method may also be used.

One exception to the above is expenditure that the Council has incurred on the construction of the Mersey Gateway Bridge. As this debt will be repaid from future toll income the Council will not charge any MRP on this expenditure until the income is received. When received, MRP payments will be matched with income received thus having little impact on the Council's revenue budget.

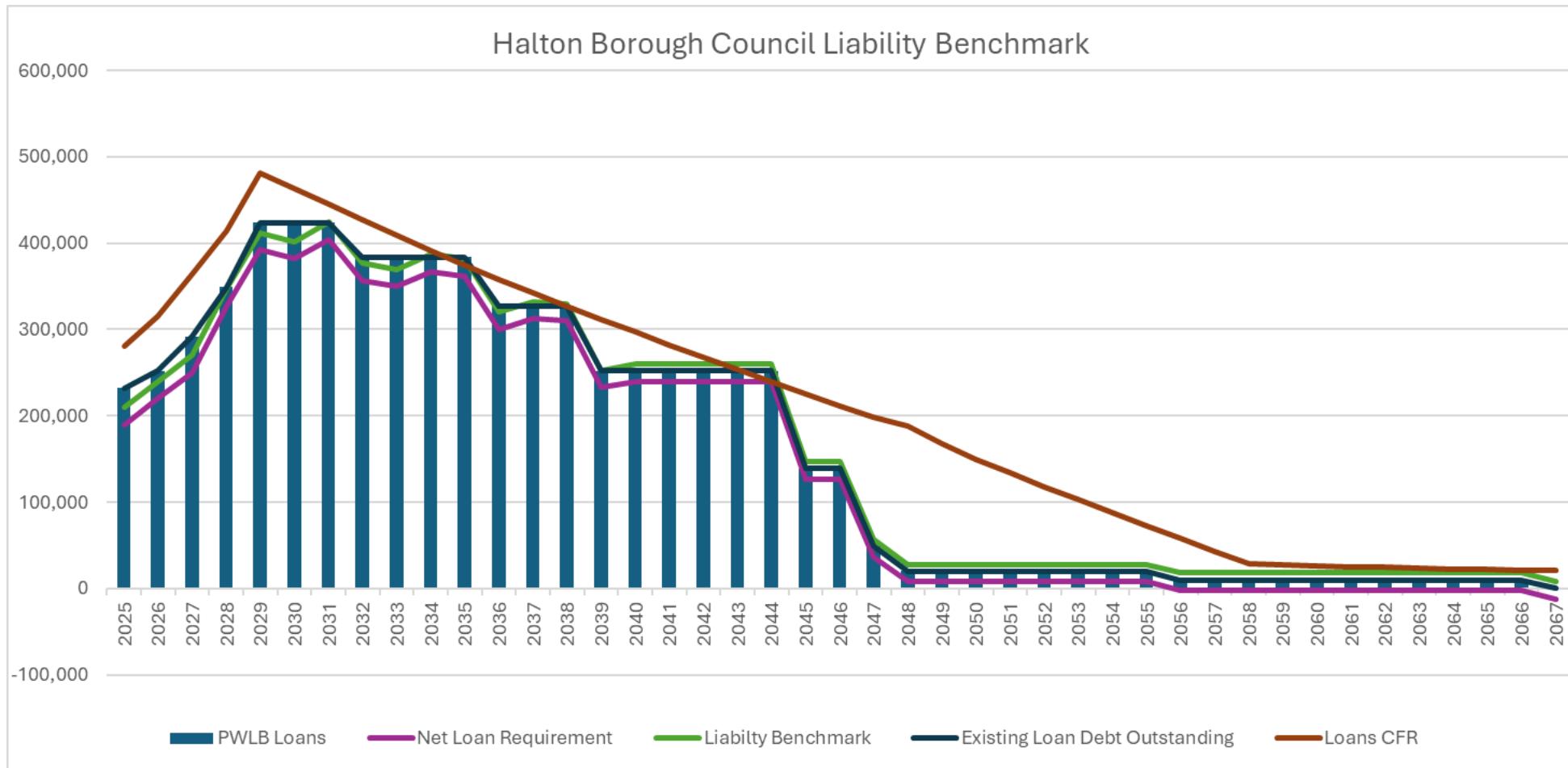
The MRP relating to PFI schemes, finance leases and Mersey Gateway unitary charge payments will be based on the annual lease payment, and will have no direct impact on the Council's revenue budget.

2.4 Liability Benchmark

The Authority is required to estimate and measure the Liability Benchmark for the forthcoming financial year and the following two financial years, as a minimum, but has decided to show the full debt maturity profile, up to 31st March 2067.

There are four components to the Liability Benchmark: -

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.



2.5 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.

2.6 Ratio of financing costs to net revenue stream

This indicator identifies the trend in the cost of capital (borrowing net of investment income) against the net revenue stream.

Table 3 – Ratio of financing costs to net revenue stream

Ratio of finance costs to net revenue stream	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Council's net budget	149,496	153,667	190,364	189,314	194,279
Finance Costs					
Net interest costs	2,610	5,117	6,844	8,666	11,305
Minimum Revenue Provision	3,070	4,586	6,910	10,059	13,364
	5,680	9,703	13,754	18,725	24,669
	3.8%	6.3%	7.2%	9.9%	12.7%

MRP and Interest cost relating to PFI schemes and finance leases have been excluded from the figures above as they have no impact on the revenue budget.

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. 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 March 2025 and the position as at 31 December 2025 are shown in Table 4 for borrowing and investments.

Table 4 – Current Portfolio Position

	31st March 2025		31st December 2025	
	£000	%	£000	%
Treasury Investments				
UK banks and building societies	213	0%	11,192	12%
Non-UK banks	-	0%	20,000	22%
Local authorities	42,000	67%	42,000	46%
Money market funds	10,500	17%	8,200	9%
Property funds	10,000	16%	10,000	11%
Total	62,713	100%	91,392	100%
Treasury External Borrowing				
Local authorities	(10,000)	4%	(40,000)	16%
Public Works Loans Board (PWLB)	(222,000)	96%	(212,000)	84%
Other long term borrowing	-	0%	-	0%
Total	(232,000)	100%	(252,000)	100%
Net treasury investments / (borrowing)	(169,287)		(160,608)	

The Council's treasury portfolio position at 31 March 2025, with forward projections are summarised in Table 5. The table shows the actual external debt (the treasury management operations), against the underlying capital borrowing need (the Capital Financing Requirement - CFR), highlighting any over or under borrowing.

Table 5 – External debt

External debt	2024/25 Actual £000	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Borrowing					
Debt at 1 April	207,000	232,000	252,000	292,000	349,000
Expected change in debt	25,000	20,000	40,000	57,000	75,000
Debt at 31 March	232,000	252,000	292,000	349,000	424,000
Other long-term liabilities					
Debt at 1 April	394,215	383,976	372,536	360,639	348,447
Expected change in debt	(10,239)	(11,440)	(11,897)	(12,192)	(13,086)
Debt at 31 March	383,976	372,536	360,639	348,447	335,361
Total external debt at 31 March	615,976	624,536	652,639	697,447	759,361
Capital Financing Requirement	669,636	694,944	730,858	769,499	821,572
Under / (over) borrowing	53,660	70,408	78,219	72,052	62,211

Within the prudential indicators there are a number of 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 purposes.

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. Please note that £20m cash flow borrowing has been added in addition to the estimated debt levels as shown below.

Table 6 – Operational Boundary

Operational boundary	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Debt	272,000	312,000	369,000	444,000
Other long term liabilities	372,536	360,639	348,447	335,361
Operational boundary	644,536	672,639	717,447	779,361
Total external debt at 31 March	624,536	652,639	697,447	759,361
Estimated headroom	20,000	20,000	20,000	20,000

The authorised limit for external debt

A further key prudential indicator represents a control on the maximum level of borrowing. This represents a limit beyond which external debt is prohibited. 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 councils' plans, or those of a specific council, although this power has not yet been exercised.

Table 7 – Authorised Limit

Authorised limit	2025/26 Estimate £000	2026/27 Estimate £000	2027/28 Estimate £000	2028/29 Estimate £000
Capital Financing Requirement	694,944	730,858	769,499	821,572
Contingency	20,000	20,000	20,000	20,000
Total	714,944	750,858	789,499	841,572
Total external debt at 31 March	624,536	652,639	697,447	759,361
Estimated headroom	90,408	98,219	92,052	82,211

3.3 Prospects for Interest Rates

The Council has appointed MUFG Corporate Markets (formally Link Asset Services) as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. Table 8 and supporting narrative gives their central view:

Table 8 – Interest rate forecast

	Bank rate %	PWLB borrowing rates %			
		(including certainty rate adjustment)			
		5 year	10 year	25 year	50 year
Mar-26	3.75	4.6	5.2	5.8	5.6
Jun-26	3.50	4.5	5.0	5.7	5.5
Sep-26	3.50	4.3	4.9	5.6	5.4
Dec-26	3.25	4.2	4.8	5.5	5.3
Mar-27	3.25	4.1	4.8	5.5	5.3
Jun-27	3.25	4.1	4.7	5.4	5.2
Sep-27	3.25	4.1	4.7	5.3	5.1
Dec-27	3.25	4.1	4.7	5.3	5.1
Mar-28	3.25	4.1	4.7	5.3	5.1
Jun-28	3.25	4.1	4.6	5.2	5.0
Sep-28	3.25	4.1	4.6	5.2	5.1
Dec-28	3.25	4.1	4.6	5.2	5.0

Interest Rates

Interest rates have dropped three times during the 2025/26 financial year. Dropping from 4.5% to 4.25% in May 25, down to 4.0% in August 25, then to 3.75% in December 25.

As shown in the forecast table above, the Bank Rate is expected to drop to 3.5% in June 26, and then it is predicted to stay flat at 3.25%. Further detail on interest rate forecasts are given below.

Forecasts for Bank Rate

The forecast reflects a view that although rates would continue on a “gradual downward path” but will depend on MPC members who will want to assess incoming evidence on labour market activity and wage growth. 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”.

Because of this 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.

Gilt yields / PWLB Rates

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

Investment and borrowing rates

- **Investment returns.**

Short term investment returns (up to three months) are expected to fall from 4.7% in 2025/26, to 3.50% in 2026/27, remaining at this level during 2027/28.

- **Borrowing for capital expenditure**

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

3.4 Borrowing Strategy

The Council is still maintaining an under-borrowed position, meaning 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 have been utilised instead, but further borrowing will need to be utilised in the coming months and years.

Due to the cost of funding the capital programme, and funding Exceptional Financial Support, the Council has borrowed £80m in short term loans over the last twelve months, £50m from PWLB and £30m from other Local Authorities. We expect to replace this borrowing during 26/27, as well as borrowing an additional £65m. This will be taken from other Local Authorities if rates continue to be lower than those from the PWLB. But caution will be adopted with the 2026/27 treasury operations and the Director Finance will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances.

Due to the current cash need of the Council, it would not be possible to postpone borrowing due to economic conditions, but will use the duration of the borrowing to reduce the risk of falling or rising short or long-term rates accordingly.

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.

3.6 Debt Rescheduling

There are currently no plans to reschedule any of the Council's current borrowing.

4 ANNUAL INVESTMENT STRATEGY

4.1 Investment Policy

The Council's investment policy has regard to the following:

- DLUHC'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, liquidity second, then yield.

The above guidance from the MHCLG and CIPFA place 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 banking sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.
4. The Council has defined the list of **types of investment instruments** that the treasury management team are authorised to use. These are split into specified and non-specified investments, as detailed below:

Specified investments

These are sterling denominated with maturities up to a maximum of 1 year and include the following:

- Debt Management Agency deposit facility
- UK Government gilts
- Bonds issued by an institution guaranteed by the UK Government
- Term deposits – UK Government
- Term deposits – other local authorities
- Term deposits - banks and building societies
- Certificates of deposit with banks and building societies

- Money market funds (rated AAA)

Non-specified investments

These are investments that do not meet the specified investment criteria. A variety of investment instruments can be used, subject to the credit quality of the institution:

- Term deposits – UK Government (maturities over 1 year)
- Term deposits – Other local authorities (maturities over 1 year)
- Term deposits – Banks and building societies (maturities over 1 year)
- Certificates of deposit with banks and building societies (maturities over 1 year)
- Property funds

5. Non-specified investments limit. The Council has determined that it will limit the maximum total exposure to non-specified investments as being 40% of the total investment portfolio at the time of investing.
6. Lending limits, (amounts and maturity), for each counterparty will be set through applying the creditworthiness policy detailed in 4.2, and the Counterparty Limits detailed in 4.4.
7. The Council will set a limit for the amount of its investments which are invested for longer than 1 year, (see paragraph 4.4).
8. Investments will only be placed with counterparties from countries with a specified minimum sovereign rating, (see paragraph 4.3).
9. The 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 authority in the context of the expected level of cash balances and need for liquidity throughout the year.
10. All investments will be denominated in sterling.
11. The Council will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund (IFRS9). Though it should be noted that there is currently a temporary statutory override to allow English local authorities time to adjust their portfolio of all pooled investments and to delay implementation of IFRS 9. This was originally for five years and has since been extended until 31/03/29.

4.2 Creditworthiness Policy

Council applies the creditworthiness service provided by 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

and Poor's. The credit ratings of counterparties are supplemented with the following overlays:

- credit watches and credit outlooks from credit ratings agencies
- CDS spreads to give early warning of likely changes in credit ratings
- Sovereign ratings to select counterparties from only the most creditworthy countries

This modelling approach combines credit ratings, credit watches and credit outlooks in a weighted scoring system which is then combined with an overlay of CDS spreads for which the end product 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
• Purple	2 years
• Blue	1 year (only applies to nationalised and part nationalised UK Banks)
• Orange	1 year
• Red	6 months
• Green	100 days
• No Colour	May not be used

Typically, the minimum credit ratings criteria the Council use will be a Short Term rating (Fitch or equivalents) of F1 and a Long Term rating of BBB. 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 whenever new lending takes place. The Council is alerted to changes to ratings of all three agencies through its use of 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 the Council will be advised of information in movements in credit default swap spreads against the iTraxx benchmark and other market data on a weekly basis. Extreme market movements may result in downgrade of an institution or removal from the Council's lending list.

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

4.3 Country Limits

Other than the United Kingdom, the Council has determined that it will only use approved counterparties from countries with a minimum sovereign credit rating of AAA from Fitch or equivalent.

4.4 Counterparty Limits for 2026/27

The Council has set the following counterparty limits for 2026/27 and will invest in line with the creditworthiness policy detailed in 4.2.

Table 11 – Counterparty limits

	Maximum limit per institution £m
UK Government	40
UK banks/building societies with:	
- Minimum rating of AAA	30
- Minimum rating of AA	25
- Minimum rating of A	20
- Minimum rating of BBB	10
Foreign banks in countries with a sovereign rating of AAA and:	
- Minimum rating of AAA	25
- Minimum rating of AA	20
- Minimum rating of A	10
Money market funds	
- Minimum rating of AAA	20
Local authorities	40
Property fund	10
Note: No more than 25% of the total portfolio will be placed with one institution at the time of investing, except where balances are held for cash-flow purposes	

4.5 Investment strategy

Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing for longer periods. The current shape of the yield curve suggests that the risks are relatively balanced between Bank Rate staying higher for longer, if inflation picks up markedly through 2025 post the 30 October 2024 Budget, or it may be cut quicker than expected if the economy stagnates. The economy only grew 0.1% in Q3 2024, but the CPI measure of inflation is now markedly above the 2% target

rate set by the Bank of England's Monetary Policy Committee two to three years forward.

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 return expectations

Base Rate forecasts for financial year ends (March) are shown below:

- 2025/26 4.10%
- 2026/27 3.70%
- 2027/28 3.50%
- 2028/29 3.50%

Investment treasury indicator and limit – Total principal funds invested for greater than 1 year

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.

Table 12 – Maximum principal sums invested over 365 days

Upper limit for principal sums invested for longer than 1 year	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
Upper limit of principal sums invested for longer than 1 year	40,000	40,000	40,000	40,000
Current investments in excess of 1 years outstanding at year-end'	22,000	17,000	5,000	-

4.6 Investment rate benchmarking

The Council will use an investment benchmark produced by MUFG to assess the investment performance of its investment portfolio of 7 days, 1, 3, 6, 12 months.

4.7 End of year investment report

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

Minimum Revenue Provision

Capital expenditure is generally expenditure on assets which have a life expectancy of more than one year e.g. buildings, vehicles, machinery etc. It would be impractical to charge the entirety of such expenditure to revenue in the year in which it was incurred therefore such expenditure is spread over several years in order to try to match the years over which such assets benefit the local community through their useful life. The manner of spreading these costs is through an annual Minimum Revenue Provision, which was previously determined under Regulation, and will in future be determined under Guidance.

Statutory duty

Statutory Instrument 2008 no. 414 s4 lays down that:

- "A local authority shall determine for the current financial year an amount of minimum revenue provision that it considers to be prudent."
- The above is a substitution for the previous requirement to comply with regulation 28 in S.I. 2003 no. 3146 (as amended).
- There is no requirement to charge MRP where the Capital Financing Requirement is nil or negative at the end of the preceding financial year.
- The share of Housing Revenue Account CFR is not subject to an MRP charge.

Government Guidance

Along with the above duty, the Government issued guidance which came into force on 31st March 2008 which requires that a Statement on the Council's policy for its annual MRP should be submitted to the full Council for approval before the start of the financial year to which the provision will relate. This guidance was updated in February 2018.

The Council is legally obliged to "have regard" to the guidance, which is intended to enable a more flexible approach to assessing the amount of annual provision than was required under the previous statutory requirements. The guidance offers four main options under which MRP could be made, with an overriding recommendation that the Council should make prudent provision to redeem its debt liability over a period which is reasonably commensurate with that over which the capital expenditure is estimated to provide benefits. The requirement to 'have regard' to the guidance therefore means that: -

1. although four main options are recommended in the guidance, there is no intention to be prescriptive by making these the only methods of charge under which a local authority may consider its MRP to be prudent.
2. it is the responsibility of each authority to decide upon the most appropriate method of making a prudent provision, after having had regard to the guidance.

Option 1: Regulatory Method

Under the previous MRP regulations, MRP was set at a uniform rate of 4% of the adjusted CFR (i.e. adjusted for “Adjustment A”) on a reducing balance method (which in effect meant that MRP charges would stretch into infinity). From the 2016/17 financial year the Council changed this to a 2% straight line as the new method:

- will aid forecasting as option 1 MRP will remain unchanged each year and enable the Council to link additional MRP costs to specific assets
- will ensure that option 1 MRP is paid off by 2065. If the reducing balance method was used, there would still be a balance of £5.4m by this date

Option 2: Capital Financing Requirement Method

This is a variation on option 1 which is based upon a charge of 4% of the aggregate CFR without any adjustment for Adjustment A, or certain other factors which were brought into account under the previous statutory MRP calculation. The CFR is the measure of an authority’s outstanding debt liability as depicted by their balance sheet.

Option 3: Asset Life Method

This method may be applied to most new capital expenditure, including where desired that which may alternatively continue to be treated under options 1 or 2.

Under this option, it is intended that MRP should be spread over the estimated useful life of either an asset created, or other purpose of the expenditure. There are two useful advantages of this option: -

- longer life assets e.g. freehold land can be charged over a longer period than would arise under options 1 and 2
- no MRP charges need to be made until the financial year after that in which an item of capital expenditure is fully incurred and, in the case of a new asset, comes into service use (this is often referred to as being an ‘MRP holiday’). This is not available under options 1 and 2

There are two methods of calculating charges under option 3: -

- a. equal instalment method – equal annual instalments
- b. annuity method – annual payments gradually increase during the life of the asset

Option 4: Depreciation Method

Under this option, MRP charges are to be linked to the useful life of each type of asset using the standard accounting rules for depreciation (but with some exceptions) i.e. this is a more complex approach than option 3.

The same conditions apply regarding the date of completion of the new expenditure as apply under option 3.

Date of implementation

The previous statutory MRP requirements ceased to have effect after the 2006/07 financial year. Transitional arrangements included within the guidance no longer apply for

the MRP charge for 2009/10 onwards. Therefore, options 1 and 2 should only be used for Supported Capital Expenditure (SCE). Authorities are however reminded that the MHCLG document remains as guidance and authorities may consider alternative individual MRP approaches, as long as they are consistent with the statutory duty to make a prudent revenue provision.

Strategy Adopted for 2026/27 and future years

In order to determine its MRP for 2026/27 and taking into consideration the available options the Council has applied the following strategy:

- For all capital expenditure incurred before 2009/10 and for all capital expenditure funded via supported borrowing MRP to be calculated using Option 1 – The Regulatory Method, calculated using a 2% straight-line charge.
- For all capital expenditure incurred from 2009/10 financed by prudential borrowing MRP to be calculated using Option 3 the Asset Life Method, with the MRP Holiday option being utilised for assets yet to come into service use.
- For Mersey Gateway expenditure the options above will not be used. The MRP Holiday option will be utilised until the Council receives toll income to repay outstanding capital expenditure. MRP payments will then be matched with income received.
- For credit arrangements such as on-balance sheet leasing arrangements (finance leases), the MRP charge will be equal to the principal element of the annual rental.
- For on balance sheet PFI contracts MRP charge will be equal to the principal element of the annual rental.
- For the unitary payments for the Mersey Gateway, the MRP charge will equal the principal repayment elements of the payments made.
- For assets that have an outstanding balance in the Capital Adjustment Account at the time of disposal, the Council have the option of using the capital receipts raised from the sale to repay the balance. Although this will not affect the MRP charge in year (this will be a direct charge from Capital Receipts Reserve to the Capital Adjustment Account) this will reduce an MRP charge for future years. Please note:
 - If the sale of the asset does not raise sufficient receipts to repay the outstanding balance the council has the option to use the Capital Receipts Reserve to make the charge.
 - If the Council choose not to use the methods detailed above, the MRP should be repaid over a period that is considered prudent.

REPORT TO: Executive Board

DATE: 12 February 2026

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: Review of Councilwide Fees and Charges

WARDS: Borough Wide

1.0 PURPOSE OF THE REPORT

- 1.1 In conjunction with the annual budget review, it is proposed to charge the fee rates for services in accordance with the schedules shown in Appendices A, B and C. This report presents the proposed fees and charges for 2026/27 for services provided by the Council's Directorates.

2.0 RECOMMENDATION: That;

- (i) The proposed fees and charges for 2026/27 as set out in Appendix A and for 2027/28 as set out in Appendices B and C, be approved;

3.0 SUPPORTING INFORMATION

- 3.1 The review of fees and charges has been carried out as part of the budget preparations for 2026/27.
- 3.2 The general aim in setting fees and charges is to ensure the Council fully recovers the cost incurred in providing a service. Establishing the cost base for providing a service draws upon the past year and forecast increases for next year, however, this has become more difficult given the impact of inflation uncertainty, wage increases and the unpredictable nature of utility costs.
- 3.3 Recovering the full cost of services throughout the year is also dependent on a number of other factors outside the agreed charge, including:
 - Demand – this will change year on year and could be determined by a number of drivers such as weather, economy, regional and national events, demographics etc. Demand had further been complicated over the last three years due to the impact of Covid and increases in the cost of living.
 - Competition – there are a number of services the Council provides, for which there is a strong competitive market. Costs within the private sector are generally lower than in the public sector, for example employee terms and conditions.
 - Statutory Elements – some charges are outside the control of the Council with there being no discretion as to what can be charged.

- 3.4 Fees and charges budgeted income targets for the new financial year, have been set by the inflation level highlighted in the Medium Term Financial Strategy, at an increase of 3% on 2025/26 budgeted targets.
- 3.5 As part of the in-year budget monitoring process, actual income from fees and charges is regularly reviewed against budgeted income. Supporting narrative will be provided within monitoring reports to highlight areas where the Council has not fully recovered the cost of providing a service.
- 3.6 All proposed charges are exclusive of VAT. Where applicable, VAT will be added to the charges set out in the Appendices.
- 3.7 The schedule in the Appendices includes guidance on the charge being a discretionary or statutory fee. Statutory fees may result in changes throughout the year and therefore the relevant fees will be amended accordingly.

4.0 POLICY IMPLICATIONS

- 4.1 The effects of the proposed changes to fees and charges have been incorporated where possible into budgets for 2026/27. As per the Medium Term Financial Strategy budgeted income for 2026/27 has been increased by 3%, except where additional increases have been proposed as saving items, statutory fee increases apply, or where income targets have been reduced to reflect the actual recovery rate. Individual fees and charges have been reviewed and increases proposed by service managers which also reflect the particular circumstances of each area.

5.0 FINANCIAL IMPLICATIONS

- 5.1 The financial implications are as presented in the report and appendices.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

- 6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence**
- 6.2 Building a Strong, Sustainable Local Economy**
- 6.3 Supporting Children, Young People and Families**
- 6.4 Tackling Inequality and Helping Those Who Are Most In Need**
- 6.5 Working Towards a Greener Future**
- 6.6 Valuing and Appreciating Halton and Our Community**

There are no direct implications, however, the revenue budget supports the delivery and achievement of all the Council's priorities above.

7.0 RISK ANALYSIS

- 7.1 In order to avoid the risk of fees and charges not being paid and debt accruing, the fees and charges should be received before the service is provided wherever possible.
- 7.2 The Council's budget assumes an increase in fees and charges income in line with those proposed in the Medium Term Financial Strategy. If increases are not approved it may lead to a shortfall in budgeted income targets.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 There are no Equality and Diversity implications arising as a result of the proposed action.

9.0 CLIMATE CHANGE IMPLICATIONS

- 9.1 None

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

- 10.1 There are no background papers under the meaning of the Act.

LICENCE FEES

Hackney Carriage & Private Hire Charges Single Status Driver			
First Grant (max 3 year licence)	210.00	210.00	D
First Grant - inc DBS (max 3 year licence)	259.50	259.50	D
Renewal (max 3 year licence)	192.00	192.00	D
Renewal - inc DBS (max 3 year licence)	241.50	241.50	D
Replacement Badges	13.20	13.50	D
Hackney Carriage & Private Hire Charges Vehicle Licence			
Grant and Renewals 1 Year – Hackney Carriage ++ ##	246.50	246.50	D
Note: £21.50 added for to recover the costs of the Hackney Carriage Vehicle unmet demand survey			
Grant and Renewals 1 Year – Private Hire ++ ##	248.50	248.50	D
Transfer of Existing Vehicle Licence	31.00	31.00	D
Temporary Transfer Fees (Licence issued for a maximum of 2 months)	97.50	97.50	D
Replacement Vehicle Plate (each)	19.70	19.70	D
Replacement Bracket (each)	19.70	19.70	D
Replacement Doors Stickers Private Hire (Pair)	26.00	26.00	D
Replacement Internal plate	13.20	13.20	D
Change to Personalised Number Plate	57.60	57.60	D
Private Hire Operator Licence:	300.00	300.00	D
Private Hire Operator Licence (5 years)	600.00	600.00	D
Hackney Carriage & Private Hire Charges Lowerhouse Lane Depot Fees			
Hackney Carriage and Private Hire - Vehicle Test Fee	63.00	65.00	D
Hackney Carriage and Private Hire - Vehicle Re-test Fee	25.25	26.00	D
Hackney Carriage and Private Hire - Vehicle Test Un-notified Cancellation Fee	24.25	25.00	D
Notes			
Hackney Carriage and Private Hire - ++Includes Taximeter Sealing Fee			
Owners of Private Hire Vehicles that are not equipped with meters may apply for the meter charge to be discounted from the annual licence fee ## Unless part of a single transaction involving a simultaneous grant in which case £30.50			
Street Trading			
First Grant & Renewal	426.00	426.00	D
Additional Vehicles (Per Vehicle)	212.00	212.00	D
"Static" First Grant	491.00	491.00	D
Change of Vehicle	34.20	34.20	D
Daily Fee for Temporary Extension of Existing Consent (max 5 days per year)	72.50	72.50	D
Daily Fee for Temporary Consent (max 5 days per year)	110.00	110.00	D
Hawkers etc. Cheshire County Council Act	253.00	253.00	D
Sex Establishments*	1,558.00	1,558.00	D
Scrap Metal Dealers	212.00	212.00	D
Notes			
* The expression "Sex Establishment" includes Sex Entertainment Venues, Sex Cinemas and Sex Shops			
LOCAL LAND CHARGES (Search Fees)			
Form CON29R	104.00	114.40	D
Official Search (CON29) -	104.00	114.40	D
Each additional (CON29) parcel***	104.00	114.40	D
CON29O Optional Enquiries (per person, per parcel)	15.73	17.30	D
Each Additional Enquiry	33.88	37.27	D
Notes			
***Parcel of land means land (including a building or part of a building) which is separately occupied or separately rated, in separate ownership. For the purposes of this definition an owner is a person who (in his own right or as a trustee for another person) is entitled to receive the rack rent of land, or, where the land is not a rack rent, would be so entitled if it were so let.			
Multiple Parcels Search - Capped Price	3,630.00	3,993.00	D

LICENCE FEES Continued

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Section 106 Agreement			
Standard Agreement (1 or 2 obligations - not including Affordable Housing/BNG)*	-	1,800.00	D
Complex Agreement (3 or more obligations and/or affordable Housing/BNG)*	-	3,000.00	D
Deed of Variation**	-	1,000.00	D
*type of agreement to be determined by Legal Services following full instructions			
**fee depends on complexity, to be confirmed by Legal Services following full instructions			
Section 278 Agreement			
Standard Agreement*	-	1,500.00	D
Complex Agreement*	-	2,000.00	D
*type of agreement to be determined by Legal Services following full instructions			
Section 38 Agreement			
Standard Agreement*	-	1,500.00	D
Moderately Complex Agreement*	-	1,800.00	D
Highly Complex Agreement*	-	2,500.00	D
*type of agreement to be determined by Legal Services following full instructions			

HIGHWAYS

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Road Traffic Regulation Act 1984			
Temporary Order at request of a third party	2,670.00	2,750.00	D
Temporary Order at request of non-commercial organisations – Section 16A plus actual cost of advertising	182.00	195.00	D
Temporary Closure Notice (incl emergency) at request of a third party	460.00	500.00	D
Diversionary Notice at request of a third party	390.00	425.00	D
Highways Act 1980			
Applying to the Magistrates Court for an Order to stop up or divert a highway - Permanent closure (Excluding appeal costs). Also applies to closures/diversions under Town & Country Planning Act 1990	980.00	1,010.00	
Issuing of Scaffolding/Hoarding permit	127.00	132.00	D
Issuing of Scaffolding/Hoarding permit (Additional week or part thereof)	50.00	52.00	D
Issuing of Skip Permit – Initial Fee (up to 14 days)	50.00	52.00	D
Skip Permit – Additional periods (each additional 14 days)	50.00	52.00	D
Skip found without a licence (plus current permit fee)	146.00	150.00	D
Removal of unauthorised skip	At cost plus 15% admin fee	At cost plus 15% admin fee	D
Temporary Deposit of materials on the Highway - up to 10 days	50.00	52.00	D
Issuing of Cherry Picker/Mobile Platform permit (Initial week)	160.00	150.00	D
Issuing of Cherry picker/Mobile Platform permit (Additional week or part thereof)	160.00	165.00	D
Issuing of permits to erect structures/equipment over or under the highway (Minimum £400)	At cost plus 15% admin fee	At cost plus 15% admin fee	D
Construction of vehicular crossings on footways	As agreed by the Executive Director	As agreed by the Executive Director	D
NOTE: If construction of road foundation commences before agreement is in place, then an additional duplicate and equal minimum charge will be payable	3,100.00	3,200.00	D
PLUS Legal Agreement fee as detailed below			
(a) Basic Agreement	970.00	1,000.00	D
(b) Agreement Moderately Complex	1,620.00	1,670.00	D
(c) Highly Complex Agreement	2,580.00	2,660.00	D
NOTE: The Council will determine the appropriate agreement			
Alfresco Dining Areas Licence	122.00	126.00	D
'A' Board Licence – Per Annum	73.00	75.00	D
Shop Displays Licence – Per Annum	162.00	167.00	D
Other Part VIIa e.g. Promotions & Leisure – Commercial Organisations. (Applications made within 7 working days of the event will incur an additional administration fee of £140.00)	230.00	238.00	D
Other Part VIIa e.g. Promotions & Leisure – Non-Commercial Organisations	As agreed by the Executive Director	As agreed by the Executive Director	D
Minor Highways Works Permits including S184	1,940.00 plus refundable cash bond	1,940.00 plus refundable cash bond	D
NOTE: The refundable cash bond is the value of the works as determined by the Council			

HIGHWAYS...continued

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Highways Act 1980 continued			
Clearance of Accident Debris/Unauthorised obstructions on the Highway	At Cost plus 15% Admin Fee	At Cost plus 15% Admin Fee	D
Structural checking and technical approval of highways structures	As agreed by the Executive Director	As agreed by the Executive Director	D
Relocation of Lighting Column at Request of Third Party			
Commercial Organisations	At Cost plus 15% Admin Fee	At Cost plus 15% Admin Fee	D
Non-commercial organisations	770.00	1,000.00	D
Highway Searches			
Letter and plan showing adopted highway	70.00	72.00	D
Additional questions	22.50	23.00	D
Signing			
Design and Erection of a Traffic Sign(s) at the request of a third party	At Cost plus 15% Admin Fee	At Cost plus 15% Admin Fee	D
Initial Assessment of Application for Tourism Signs	190.00	196.00	D
Provision of H Bar Road Markings	130.00	134.00	D
Authorisation of Temporary Direction Signs (Normally for Housing Developments and Temporary Events)	200.00	206.00	D
Provision of Disabled Persons Parking Space (subject to meeting criteria)	No charge subject to meeting criteria		D
Supply of Information on Operation of Traffic Signals	300.00	309.00	D
Switching Off/On Traffic Signals and Bagging Over heads during normal working hours (08.00 - 19.00; Monday - Saturday (excluding bank holidays)) –	760.00	783.00	D
Switching Off/On Traffic Signals and Bagging Over outside normal working hours -	885.00	912.00	D
Bagging over traffic signal head	25.00	26.00	D
Bagging over pedestrian push button / demand unit	12.50	13.00	D
Temporary Portable Traffic Signals (Multi Phase) (Administration Fee)	212.00	218.00	D
Street Name and Numbering			
Up to 2 Dwellings	54.65	56.29	D
Between 3 and 10 dwellings	268.41	276.46	D
Schemes Over 10 dwellings	502.81	517.89	D
Re-numbering of properties where original numbering has already been confirmed	68.01	70.05	D
Road Safety			
Supply of Accident Data (per road/junction for up to 3 years)	225.00	232.00	D
Road Safety Courses	As agreed by the Executive Director	As agreed by the Executive Director	D

HIGHWAYS...continued

		2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Traffic Data				
Supply of Automatic Traffic Count Data		197.00	203.00	D
Closure of Bus Stop for Roadworks				
Closure of Bus Stop for Roadworks (per stop)		242.00	264.00	D
Commissioning of Temporary Stop (per stop)		242.00	264.00	D
Bus Stop Closure Notice and Notice to the Public (per stop)		130.00	142.00	D
Section 50 - Street Works Income (i) All Apparatus				
Minor Works		530.00	545.00	D
Standard Works		1,050.00	1,080.00	D
Major Works		2,100.00	2,170.00	D
Flood and Water Management Act 2010				
Ordinary Watercourse Consents - Sections 23 and 24 of the Land Drainage Act 1991		55.00	55.00	S

PLANNING

PRE APPLICATION PLANNING FEE SCHEDULE Charges for pre application are applied prior to planning requests being submitted to the Council. Planning application fees are set nationally.

Development Category	Charging Rates 2026/27
Category A – Householder Development See also notes: (1), (2)	<ul style="list-style-type: none"> £130 – unaccompanied visit and formal response to request. Meetings can be arranged by agreement with the Case Officer at a cost of £100 per hour per Officer.
Category B – Minor Development See also notes: (1), (2)	<ul style="list-style-type: none"> £310 to cover one unaccompanied site visit and formal response to request. Meetings can be arranged by agreement with the Case Officer at a cost of £100 per hour per Officer. Hourly rate thereafter –This could involve officers from various Departments including e.g Environmental Health, Legal, Highways, Open Spaces etc.
Category C – Intermediate Development See also notes: (1), (2),	<ul style="list-style-type: none"> £620 to cover one site visit, formal response to request and one meeting. Hourly rate thereafter –This could involve officers from various Departments including e.g Environmental Health, Legal, Highways, Open Spaces etc.
Category D – Small Scale Development See also notes: (1), (2),	<ul style="list-style-type: none"> £1500 to cover one site visit, formal response to request and up to two meetings. Hourly rate thereafter –This could involve officers from various Departments including e.g Environmental Health, Legal, Highways, Open Spaces etc.
Category E – Significant Development See also notes: (1), (2),	<ul style="list-style-type: none"> £2500 to cover one site visit, formal response to request and up to two meetings. Hourly rate thereafter –This could involve officers from various Departments including e.g Environmental Health, Legal, Highways, Open Spaces etc.
Category F – Large Scale Development See also notes: (1), (2),	<ul style="list-style-type: none"> £3000 for schemes of 50 houses plus an additional fee of £100 per house over 50 houses to a maximum fee of £30,000. Fee covers one site visit, formal response to request and up to two meetings. Hourly rate thereafter –This could involve officers from various Departments including e.g Environmental Health, Legal, Highways, Open Spaces etc
Notes:	
<p>(1) Current hourly rate is £100 per hour for all Officers.</p> <p>Householder (Category A) meetings and Minor Development (Category B) meetings, where requested, are with the Case Officer. Additional officers at hourly rate.</p> <p>Meetings included in Categories C to F include the Case Officer and a Highways Officer. Additional officers will be charged at an hourly rate.</p> <p>(2) Green Belt/Conservation Areas/Listed Buildings: Proposals involving one or more of these categories will incur additional fees due to the additional considerations involved. Additional fees for Category A £100, Category B £150, Category C £250, Category D £350, Category E £500, Category F £1000</p>	

ADULT SOCIAL CARE

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Maximum Charges for Community Based Care				
Domiciliary Care (per hour) – Note – Full cost recovery applies if above threshold level	Full cost recovery as per charge by care provider	Full cost recovery as per charge by care provider		S
Residential Care – Note – Full cost recovery applies if above threshold level	Full cost recovery as per charge by care provider	Full cost recovery as per charge by care provider		S
Day Care (per session)	20.70	21.32		D
Family Placement (per session)	20.70	21.32		D
Key Safe	69.45	71.53		D
Transport (per journey)	4.06	4.18		D
Meals in the Community				
Family Placement Breakfast	2.71	2.79		D
Family Placement Lunch	3.20	3.30		D
Family Placement Tea	2.95	3.04		D
Charges Community Based Services				
Pitch Charges (weekly) Riverview Gypsy Site 21 pitches @	76.35	78.64		D
Pitch Charges (weekly) Riverview Gypsy Site 1 pitch @	89.50	92.19		D
Water & Sewerage (weekly) - Riverview Gypsy Site	21.10	21.73		D
Combined Pitch and Water/Sewerage Charge – Canalside Traveller Site	102.90	105.99		D
Pitch Charges (daily) - Transit Site	17.05	17.56		D
Charges to Other Local Authorities				
Older People in Residential Intermediate Care (per week)	866.50	892.50		D
Adults in Supported Accommodation (per week) Bredon	750.90	773.43		D
Day Care - Older People (per session)	60.00	61.80		D
Day Care - Adults with Learning Disability (per session)	106.45	109.64		D
Day Care - Adults with Physical/Sensory Disability (per session)	123.25	126.95		D
Appointee/Deputyship Charges*				
Securing Property	125.00	150.00		D
Storage of Wills (annual cost)	30.00	30.00		D
Charging structure for the Appointeeship Service:				
Appointeeship clients (residential) per annum	650.00	650.00		D
Appointeeship clients (community based) per annum.	832.00	832.00		D
Deputyship clients	charged in accordance with the fees set by the Office of the Public Guardian	charged in accordance with the fees set by the Office of the Public Guardian		S
Duchy of Lancaster Referrals (where people have died intestate)	Actual cost	Actual cost		S
Applications to the Court of Protection	Actual cost	Actual cost		S
Administration charge following a client leaving the Appointeeship service.	300.00	300.00		D
Funeral Arrangements	375.00	360.00		D
Same day payment of personal allowances	5.00	5.00		D

ADULT SOCIAL CARE....continued

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Community Wardens/Lifeline Charges			
Single Occupancy – per person charge			
Level 1 Call centre monitoring plus community warden reactive response. (Assessment and support plan, review within the first 6 weeks and then 6 monthly, unless further review is indicated.)	10.20	10.51	D
Level 2 Call centre monitoring plus reactive callout. Community warden visits up to two weekly, according to assessed need and support planning.	16.35	16.84	D
Houses of Multiple Occupation	5.45	5.61	D
Fees for Licensing Residential Park Home Sites			
New License Application: 1-5 Pitches	610.65	628.97	D
New License Application: 6-15 Pitches	657.60	677.33	D
New License Application: 16-45 Pitches	704.60	725.74	D
New License Application: >46 Pitches	751.55	774.10	D
Transfer of Existing License: 1-5 Pitches	152.65	157.23	D
Transfer of Existing License: 6-15 Pitches	152.65	157.23	D
Transfer of Existing License: 16-45 Pitches	152.65	157.23	D
Transfer of Existing License: >46 Pitches	152.65	157.23	D
Application to vary a Site License: 1-5 Pitches	252.45	260.02	D
Application to vary a Site License: 6-15 Pitches	317.10	326.61	D
Application to vary a Site License: 16-45 Pitches	375.80	387.07	D
Application to vary a Site License: >46 Pitches	440.35	453.56	D
Annual License Fee: 1-5 Pitches	99.85	102.85	D
Annual License Fee: 6-15 Pitches	129.20	133.08	D
Annual License Fee: 16-45 Pitches	199.60	205.59	D
Annual License Fee: >46 Pitches	393.40	405.20	D
Deposit of Site Rules: 1-5 Pitches	37.85	38.99	D
Deposit of Site Rules: 6-15 Pitches	37.85	38.99	D
Deposit of Site Rules: 16-45 Pitches	37.85	38.99	D
Deposit of Site Rules: >46 Pitches	37.85	38.99	D

CHILDREN'S SOCIAL CARE

			Statutory / Discretionary Charge (S/D)
	2025/26	2026/27	
Halton Lodge Children's Centre			
Meeting Room – Voluntary Group Hourly Rate	8.90	9.17	D
Meeting Room – Voluntary Group Daily Rate	47.49	48.91	D
Meeting Room – Private Group Hourly Rate	11.55	11.90	D
Meeting Room – Private Group Daily Rate	66.25	68.24	D
Training Room 1&2 – Voluntary Group Hourly Rate	8.90	9.17	D
Training Room 1&2 – Voluntary Group Daily Rate	47.49	48.91	D
Training Room 1&2 – Private Group Hourly Rate	11.55	11.90	D
Training Room 1&2 – Private Group Daily Rate	66.25	68.24	D
Training Room 1 – Voluntary Group Hourly Rate	4.77	4.91	D
Training Room 1 – Voluntary Group Daily Rate	19.50	20.09	D
Training Room 1 – Private Group Hourly Rate	7.53	7.76	D
Training Room 1 – Private Group Daily Rate	38.05	39.19	D
Training Room 2 – Voluntary Group Hourly Rate	4.77	4.91	D
Training Room 2 – Voluntary Group Daily Rate	19.50	20.09	D
Training Room 2 – Private Group Hourly Rate	7.53	7.76	D
Training Room 2 – Private Group Daily Rate	38.05	39.19	D
Community Room – Voluntary Group Hourly Rate	6.04	6.22	D
Community Room – Voluntary Group Daily Rate	28.83	29.69	D
Community Room – Private Group Hourly Rate	9.54	9.83	D
Community Room – Private Group Daily Rate	52.89	54.48	D
Quiet Room – Voluntary Group Hourly Rate	3.50	3.61	D
Quiet Room – Voluntary Group Daily Rate	13.46	13.86	D
Quiet Room – Private Group Hourly Rate	7.00	7.21	D
Quiet Room – Private Group Daily Rate	33.60	34.61	D
Halton Brook Children's Centre			
Meeting Room – Voluntary Group Hourly Rate	8.90	9.17	D
Meeting Room – Voluntary Group Daily Rate	47.49	48.91	D
Meeting Room – Private Group Hourly Rate	11.55	11.90	D
Meeting Room – Private Group Daily Rate	66.25	68.24	D
Windmill Hill Children's Centre			
Play Room – Voluntary Group Hourly Rate	11.55	11.90	D
Play Room – Voluntary Group Daily Rate	66.25	68.24	D
Play Room – Private Group Hourly Rate	14.20	14.63	D
Play Room – Private Group Daily Rate	84.91	87.46	D
Training Room – Voluntary Group Hourly Rate	8.90	9.17	D
Training Room – Voluntary Group Daily Rate	47.49	48.91	D
Training Room – Private Group Hourly Rate	11.55	11.90	D
Training Room – Private Group Daily Rate	66.25	68.24	D
Family Room – Voluntary Group Hourly Rate	6.04	6.22	D
Family Room – Voluntary Group Daily Rate	28.83	29.69	D
Family Room – Private Group Hourly Rate	9.54	9.83	D
Family Room – Private Group Daily Rate	52.89	54.48	D

CHILDREN'S SOCIAL CARE....continued

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Brookvale Children's Centre				
Woodhatch Room – Voluntary Group Hourly Rate		11.55	11.90	D
Woodhatch Room – Voluntary Group Daily Rate		66.25	68.24	D
Woodhatch Room – Private Group Hourly Rate		14.20	14.63	D
Woodhatch Room – Private Group Daily Rate		84.91	87.46	D
Wellbrook Room – Voluntary Group Hourly Rate		8.90	9.17	D
Wellbrook Room – Voluntary Group Daily Rate		47.49	48.91	D
Wellbrook Room – Private Group Hourly Rate		11.55	11.90	D
Wellbrook Room – Private Group Daily Rate		66.25	68.24	D
Helston Room – Voluntary Group Hourly Rate		7.00	7.21	D
Helston Room – Voluntary Group Daily Rate		33.60	34.61	D
Helston Room – Private Group Hourly Rate		9.54	9.83	D
Helston Room – Private Group Daily Rate		52.89	54.48	D
Kilncroft Room – Voluntary Group Hourly Rate		5.41	5.57	D
Kilncroft Room – Voluntary Group Daily Rate		24.17	24.90	D
Kilncroft Room – Private Group Hourly Rate		8.16	8.40	D
Kilncroft Room – Private Group Daily Rate		42.72	44.00	D
Portleven Room – Voluntary Group Hourly Rate		5.41	5.57	D
Portleven Room – Voluntary Group Daily Rate		24.17	24.90	D
Portleven Room – Private Group Hourly Rate		8.16	8.40	D
Portleven Room – Private Group Daily Rate		42.72	44.00	D
Clovelly Room – Voluntary Group Hourly Rate		5.41	5.57	D
Clovelly Room – Voluntary Group Daily Rate		24.17	24.90	D
Clovelly Room – Private Group Hourly Rate		8.16	8.40	D
Clovelly Room – Private Group Daily Rate		42.72	44.00	D
Hanover Full Room – Voluntary Group Hourly Rate		11.55	11.90	D
Hanover Full Room – Voluntary Group Daily Rate		66.25	68.24	D
Hanover Full Room – Private Group Hourly Rate		14.20	14.63	D
Hanover Full Room – Private Group Daily Rate		84.91	87.46	D
Hanover Half Room – Voluntary Group Hourly Rate		5.72	5.89	D
Hanover Half Room – Voluntary Group Daily Rate		33.28	34.28	D
Hanover Half Room – Private Group Hourly Rate		8.90	9.17	D
Hanover Half Room – Private Group Daily Rate		42.29	43.56	D
Ditton Library				
Community Room & Kitchen – Voluntary Group Hourly Rate		11.55	11.90	D
Community Room & Kitchen – Voluntary Group Daily Rate		66.25	68.24	D
Community Room & Kitchen – Private Group Hourly Rate		14.20	14.63	D
Community Room & Kitchen – Private Group Daily Rate		84.91	87.46	D
Quiet Room – Voluntary Group Hourly Rate		4.13	4.25	D
Quiet Room – Voluntary Group Daily Rate		14.84	15.29	D
Quiet Room – Private Group Hourly Rate		7.10	7.31	D
Quiet Room – Private Group Daily Rate		33.60	34.61	D
Play Room – Voluntary Group Hourly Rate		7.10	7.31	D
Play Room – Voluntary Group Daily Rate		33.60	34.61	D
Play Room – Private Group Hourly Rate		9.54	9.83	D
Play Room – Private Group Daily Rate		52.05	53.61	D

CHILDREN'S SOCIAL CARE....continued

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Ditton Children's Centre				
Conference Room – Voluntary Group Hourly Rate		8.90	9.17	D
Conference Room – Voluntary Group Daily Rate		47.49	48.91	D
Conference Room – Private Group Hourly Rate		11.55	11.90	D
Conference Room – Private Group Daily Rate		66.25	68.24	D
Community Room – Voluntary Group Hourly Rate		7.00	7.21	D
Community Room – Voluntary Group Daily Rate		33.60	34.61	D
Community Room – Private Group Hourly Rate		9.54	9.83	D
Community Room – Private Group Daily Rate		52.05	53.61	D
Quiet Room – Voluntary Group Hourly Rate		4.13	4.25	D
Quiet Room – Voluntary Group Daily Rate		14.84	15.29	D
Quiet Room – Private Group Hourly Rate		7.10	7.31	D
Quiet Room – Private Group Daily Rate		33.60	34.61	D
Upton Children's Centre				
Meeting Room – Voluntary Group Hourly Rate		6.78	6.98	D
Meeting Room – Voluntary Group Daily Rate		32.97	33.96	D
Meeting Room – Private Group Hourly Rate		9.33	9.61	D
Meeting Room – Private Group Daily Rate		50.99	52.52	D
Play Room – Voluntary Group Hourly Rate		8.69	8.95	D
Play Room – Voluntary Group Daily Rate		46.64	48.04	D
Play Room – Private Group Hourly Rate		11.24	11.58	D
Play Room – Private Group Daily Rate		64.87	66.82	D
Warrington Road Children's Centre				
Buttercup Room – Voluntary Group Hourly Rate		11.55	11.90	D
Buttercup Room – Voluntary Group Daily Rate		66.25	68.24	D
Buttercup Room – Private Group Hourly Rate		14.20	14.63	D
Buttercup Room – Private Group Daily Rate		84.91	87.46	D
Daisy Room – Voluntary Group Hourly Rate		7.10	7.31	D
Daisy Room – Voluntary Group Daily Rate		33.60	34.61	D
Daisy Room – Private Group Hourly Rate		9.54	9.83	D
Daisy Room – Private Group Daily Rate		52.05	53.61	D
Daffodil Room – Voluntary Group Hourly Rate		7.10	7.31	D
Daffodil Room – Voluntary Group Daily Rate		33.60	34.61	D
Daffodil Room – Private Group Hourly Rate		9.54	9.83	D
Daffodil Room – Private Group Daily Rate		52.05	53.61	D
Daisy and Daffodil Room – Voluntary Group Hourly Rate		11.55	11.90	D
Daisy and Daffodil Room – Voluntary Group Daily Rate		66.25	68.24	D
Daisy and Daffodil Room – Private Group Hourly Rate		14.20	14.63	D
Daisy and Daffodil Room – Private Group Daily Rate		84.91	87.46	D
Kitchen – Voluntary Group Hourly Rate		11.55	11.90	D
Kitchen – Voluntary Group Daily Rate		66.25	68.24	D
Kitchen – Private Group Hourly Rate		14.20	14.63	D
Kitchen – Private Group Daily Rate		84.91	87.46	D
Poppy Room – Voluntary Group Hourly Rate		4.13	4.25	D
Poppy Room – Voluntary Group Daily Rate		14.84	15.29	D
Poppy Room – Private Group Hourly Rate		7.10	7.31	D
Poppy Room – Private Group Daily Rate		33.60	34.61	D

CHILDREN'S SOCIAL CARE....continued

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Kingsway Children's Centre			
Community Room – Voluntary Group Hourly Rate	11.55	11.90	D
Community Room – Voluntary Group Daily Rate	66.25	68.24	D
Community Room – Private Group Hourly Rate	14.20	14.63	D
Community Room – Private Group Daily Rate	84.91	87.46	D
Quiet Room – Voluntary Group Hourly Rate	4.13	4.25	D
Quiet Room – Voluntary Group Daily Rate	14.84	15.29	D
Quiet Room – Private Group Hourly Rate	7.10	7.31	D
Quiet Room – Private Group Daily Rate	33.60	34.61	D
Meeting Room – Voluntary Group Hourly Rate	5.41	5.57	D
Meeting Room – Voluntary Group Daily Rate	24.17	24.90	D
Meeting Room – Private Group Hourly Rate	8.16	8.40	D
Meeting Room – Private Group Daily Rate	42.72	44.00	D
For All Above - Equipment Hire TV, OHP, Projector, DVD Player available at an hourly rate of £2.95 each			
For All Above - 25% discount on all block bookings over 10 sessions			

OPEN SPACES

				Statutory / Discretionary Charge (S/D)
	2025/26	2026/27		
Allotments				
Allotment Plot	0.55p m2	0.57p m2	D	
New Tenant Admin Fee (includes £20 refundable cost of key)	51.00	52.50	D	
Memorial Bench	new	1,115.37	D	
Cemeteries and Crematorium Charges				
Purchase of Exclusive Right of Burial (50 year lease):				
Three interments	1,173.00	1,219.92	D	
One or two interments	1,035.30	1,076.71	D	
One Interment - Adult including underground vault/Muslim Burial	new	2,226.71	D	
Cremated remains grave (Holds 4 sets of Ashes)	618.12	642.85	D	
Additional Cost for 25 year lease (to give total 75yrs) applied to items above	900.00	936.00	D	
Non-resident charge for Purchase:				
Three interments	2,346.00	2,439.85	D	
One or two interments	2,070.60	2,153.42	D	
One Interment - Adult including underground vault/Muslim Burial	new	3,589.84	D	
Cremated remains grave (Holds 4 sets of Ashes)	1,236.24	1,285.68	D	
Additional Cost for 25 year lease (to give total 75yrs) applied to items above	1,800.00	1,854.00	D	
Interment Fees (Mon to Thurs 10am to 2pm and Fri 10am to 1:30pm):				
Interment - Adult (to include organs and body parts)	1,239.30	1,288.87	D	
Interment - Under 18	1,239.30	1,288.87	D	
Burial of cremated remains (Mon-Fri)	244.80	254.60	D	
Burial of two cremated caskets at same time or double cremated remains casket (Mon-Fri)	382.50	397.80	D	
Burial of Cremated Remains at Depth - 2 Interment left (6ft depth)	1,106.70	1,150.96	D	
Burial of Cremated Remains at Depth - 3 Interment left (7ft 6" depth)	1,239.30	1,288.87	D	
Non-resident charge for Interment:				
Interment - Adult (to include organs and body parts)	2,478.60	2,577.74	D	
Interment - Under 18	2,478.60	2,577.74	D	
Burial of cremated remains (Mon-Fri)	489.60	509.20	D	
Burial of two cremated caskets at same time or double cremated remains casket (Mon-Fri)	765.00	795.60	D	
Burial of Cremated Remains at Depth - 2 Interment left (6ft depth)	2,213.40	2,301.92	D	
Burial of Cremated Remains at Depth - 3 Interment left (7ft 6" depth)	2,478.60	2,577.74	D	
Cemetery Fees - Other Charges				
Late Arriving Funeral – 10 minutes or more	66.30	100.00	D	
Incorrect coffin size for Cremation or Burial	87.72	100.00	D	
Excessive coffin length for Burial (over 6ft 6")	87.72	100.00	D	
Use of Crematorium Chapel for funeral service	300.00	325.00	D	
Grave search for 1– Only for last 15 years and/or after checking Deceased Online (new charge)	15.00	15.50	D	
Transfer of Exclusive Right of Burial				
Statutory Declaration	125.00	130.00	D	
Transfer of Assignment	110.16	114.57	D	
Transfer with Assent	110.16	114.57	D	
Transfer with Renunciation	110.16	114.57	D	
Transfer with probate	110.16	114.57	D	

OPEN SPACES....continued

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Memorials:				
New Headstone		229.50	238.68	D
New Headstone - Under 18 (Reclaimed from Child Funeral Fund)		229.50	238.68	D
Additional Inscription		65.28	67.89	D
Vase/tablet/book – up to 18" x 12" x 12"		89.76	93.35	D
Inscription to Baby Headstone in Baby Garden		77.52	80.62	D
Memorial Benches (10 year lease)				
Renewal of Existing Bench - For 1 year - At Managers Discretion (new charge)		145.00	153.81	D
Plaque on Recycled Bench (new charge)		145.00	153.81	D
Crematorium Charges				
Cremation charge – Adult (Includes Live Webcast and 28 Day Watch again)		952.86	990.97	D
Cremation charge - Under 18 (Includes Live Webcast and 28 Day Watch again)		952.86	990.97	D
Cremation service Saturday AM only	new	1,400.00		D
Cremation No Service - All Ages		485.52	504.94	D
Extended Service Time in Chapel (30 minutes)		153.00	159.12	D
Cremation charge – after anatomical examination		485.52	504.94	D
Live Webcast and 28 Day Watch again)		45.00	46.80	D
Cremation webcast physical Copy (DVD/Blu-Ray/USB)		61.20	63.65	D
Cremation webcast physical Copy (Video Book) (new charge 24/25)		96.90	99.80	D
Cremation Webcast Physical copy (memory book) (new charge 24/25)		132.60	136.60	D
Use of display screen in Chapel	new	35.00		D
Scattering of Cremated Remains				
Scattering of remains - Following Cremation at Widnes Crematorium - No Appointment.		89.47	61.67	D
Scattering of remains - Following Cremation at Widnes Crematorium - With Appointment.	new	93.05		D
Scattering of remains - With Appointment. Cremation Elsewhere		145.66	151.48	D
Scattering of remains - Without Appointment - Cremation Elsewhere		59.30	61.67	D
Wooden Casket (no name plate)		97.80	101.71	D
Miscellaneous Charges				
Reprinting/ Emailing of Copy Invoice Schedule		31.52	35.00	D
Incomplete Forms for Cremation/Burial (per error)		11.22	20.00	D
Late Cremation/Burial Paperwork - After 10:30am 48 hours before funeral		29.58	31.00	D
Copy of Cremation Certificate (new charge 24/25)		31.62	32.56	D
Replacement - Bio-degradable Box (new charge 24/25)		10.20	10.50	D
Meeting and Locating Grave on Site (new charge 24/25)		25.50	26.26	D
Certified Extract from the Cremation Register		66.30	68.30	D
Storage of cremated remains after 10 working days (cost per calendar month)		30.00	31.20	D
Plaques (10 year lease)				
Bronze plaque (Widnes and Runcorn Cemetery)		335.00	350.00	D
Renewal for further 10 years		160.00	166.40	D
Granite plaque on Planter – Four Seasons, Widnes/ Runcorn Cemetery Sundial		425.00	442.00	D
Renewal for further 10 years		160.00	166.40	D
Book of Remembrance -				
2 line entry		122.40	127.30	D
3 line entry		159.12	165.48	D
4 line entry		194.82	202.61	D
5 line entry		226.44	235.49	D
6 line entry		272.34	283.24	D
7 line entry		301.92	313.99	D
8 line entry		335.58	349.00	D
Flower designs		110.16	114.56	D
Other designs		122.40	127.29	D
Extra line to existing entry		67.32	69.34	D

OPEN SPACES....continued

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Slate Tablets				
Slate Tablet Inscription only - per letter		7.14	7.35	D
Sanctum Vaults:				
10 year lease (includes 1st wooden casket and placement)		799.00	850.00	D
Renewal for further 10 years		350.00	370.00	D
20 year lease (includes wooden casket and placement)		1,150.00	1,220.00	D
Renewal for further 20 years		700.00	740.00	D
Placing 2nd casket of remains – Monday to Friday only		94.00	97.50	D
Opening vault on request		53.04	55.16	D
Design and Lettering				
Lettering (per letter)		5.61	7.00	D
Small design		104.04	110.00	D
Large design (full length of vault)		134.64	140.00	D
Photo tile (portrait – 1 person, Portrait)		189.72	200.00	D
Photo tile (landscape – 2 persons Landscape)		243.78	255.00	D
Outdoor Facility Charges				
Summer Games:				
Adult Bowling Green Card (Annual)		33.00	34.00	D
Couples Bowling Green Card (Annual) (in same household)		56.50	58.00	D
Junior Bowling Green Card (Annual)		16.50	17.00	D
Summer Rugby Adult		694.00	715.00	D
Summer Rugby Juniors		410.00	420.00	D
Winter Games:				
Adult B/B Pitch Hire (Alternate weeks)		694.00	715.00	D
Junior B/B Pitch Hire (Alternate weeks)		410.00	420.00	D
Mini Soccer B/B Hire		317.00	326.00	D
Youth B/B Pitch Hire - no changing rooms (Alternate Weeks)		236.00	243.00	D
Mini Soccer B/B Pitch Hire - no changing rooms (Alternate Weeks)		177.00	182.00	D
Adult Baseball Field (Annual)		683.00	700.00	D
Junior Baseball Field (Annual)		410.00	420.00	D
Adult Casual Pitch		41.00	42.00	D
Junior Casual Pitch		25.50	26.25	D

PUBLIC HEALTH & PUBLIC PROTECTION SERVICES

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Environmental Information			
Basic outstanding Environmental Health search	Free	Free	S
Access to information on Public Register	Free	Free	S
Provision of other environmental information that is not publicly available (per hour)	26.22	27.01	D
Environmental Protection Act			
List of authorised part "B" Processes	53.41	55.01	S
List of authorised part "A" Processes	54.77	56.41	S
Condemned Food Certificates			
Disposal of condemned food following statutory or voluntary process	At cost	At cost	S
Certification of Food Products for Export			
Certificates requiring signature	81.57	84.02	S
Other documents requiring stamp	26.97	27.78	S
National Food Hygiene Rating Scheme			
Request for Re-Inspection	141.04	145.27	S
Kennelling of Dogs			
Reclaiming of Stray Dogs	On Application*	On Application*	S
Collection of Dogs from repossessed premises	101.57	104.62	S
Transportation of non-seized animals i.e. dogs/cats to kennels or other premises	101.57	104.62	S
*As agreed with Strategic Director People or Director of Public Health			
Animal Welfare Licensing of Activities involving Animals (Regulations 2018)			
Pet Shop	266.19	274.17	S
Pet Shop with Dangerous Animals	394.48	406.31	S
Boarding Cats	291.22	299.96	S
Boarding Dogs	291.22	299.96	S
Breeding Dogs	420.05	432.65	S
Hiring Horses	420.05	432.65	S
Home Boarding Dogs	239.60	246.79	S
Dog Day Care	239.60	246.79	S
Exhibition Animals	291.71	300.46	S
EPA Authorisation			
Application	Statutory fee	Statutory fee	S
Renewal	Statutory fee	Statutory fee	S
Health and Safety At Work Act 1974 etc.			
Provision of information obtained under the Act including production of statements and reports as requested (per hour)	26.22	27.01	S
Acupuncture, Tattooing, Ear Piercing and Electrolysis Establishments Registration fee	141.80	146.06	S
Additional Individual Operator Registration	44.87	46.21	S

PUBLIC HEALTH & PUBLIC PROTECTION SERVICES continued

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Housing and Environmental Protection			
Border Agency Accommodation Inspections	94.55	97.39	S
Return of Seized Sound Equipment (Noise Act 1996)	166.88	171.89	S
Housing Enforcement Notices under Section 49 of the Housing Act 2004	237.37	244.49	S
Houses in Multiple Occupation up to and including 5 rooms. 5 year license	625.80	657.09	S
Houses in Multiple Occupation with 6 rooms. 5 year license	670.40	703.92	S
Houses in Multiple Occupation with 7 rooms. 5 year license	714.24	749.96	S
Houses in Multiple Occupation with 8 rooms. 5 year license	758.35	796.27	S
Houses in Multiple Occupation with 9 rooms. 5 year license	802.57	842.70	S
Houses in Multiple Occupation with 9 rooms and over. 5 year license	846.68	889.02	S
Petroleum Consolidation Regulations 2014 Certificate and Licensing	Statutory Fee	Statutory Fee	S
Pest Control Charges			
Commercial Charge for all pests (per hour, minimum 1 hour)	98.00	100.94	D
Academy School Charge:			
Ants	78.10	80.44	D
Fleas	78.10	80.44	D
Wasps	78.10	80.44	D
Cockroaches	78.10	80.44	D
Mice	78.10	80.44	D
Rats	78.10	80.44	D
Journal or Cheque Book School Charge:			
Ants	78.10	80.44	D
Fleas	78.10	80.44	D
Wasps	78.10	80.44	D
Cockroaches	78.10	80.44	D
Mice	78.10	80.44	D
Rats	78.10	80.44	D
Domestic Charges - #:			
Ants	58.00	59.74	D
Fleas	58.00	59.74	D
Wasps	58.00	59.74	D
Cockroaches	58.00	59.74	D
Mice	38.00	39.14	D
Rats	38.00	39.14	S
Regulatory Enforcement and Sanctions Act			
The first 10 hours of advice in a financial year to all businesses	Free	82.40	S
Hourly rate for additional consultancy to primary authority businesses	80.00	82.40	S
Trading Standards Services			
Fireworks			
Trading Standards Explosives Licensing	Statutory fee	Statutory fee	S
Weights and Measures charged per office hour	72.36	74.54	S
Feeding stuffs – Manufacturing (statutory fee)	Statutory fee	Statutory fee	S
Feeding stuffs – Placing on the Market (statutory fee)	Statutory fee	Statutory fee	S

COMMUNITY DEVELOPMENT

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
COMMUNITY CENTRES				
Activities				
Badminton		13.80	14.20	D
Climbing Wall (Adults – per hourly session)		5.40	5.50	D
Climbing Wall (Juniors – per hourly session)		3.30	3.40	D
Climbing Wall (Hire per hour inc. instructor)		67.00	69.00	D
Climbing Wall (Hire per hour with own instructor)		52.00	53.50	D
Community Groups:				
Room Hire – Hall (per hour)		11.50	12.00	D
Room Hire – Small Room (per hour)		5.10	5.30	D
Room Hire – Medium Room (per hour)		6.70	6.90	D
Room Hire – Large Room (per hour)		7.40	7.60	D
Private Groups:				
Room Hire – Hall (per hour)		14.40	15.00	D
Room Hire – Small Room (per hour)		6.00	6.20	D
Room Hire – Medium Room (per hour)		8.00	8.20	D
Room Hire – Large Room (per hour)		9.10	9.50	D
Room Hire – Large Room (per hour) Max 25 people (new charge 2023/24)		11.60	12.00	D
Commercial Groups:				
Room Hire – Hall (per hour)		17.50	18.00	D
Room Hire – Small Room (per hour) Max 4 people		7.90	8.10	D
Room Hire – Medium Room (per hour) Max 10 people		10.30	10.60	D
Room Hire – Large Room (per hour) Max 20 people		12.50	13.00	D
Room Hire – Large Room (per hour) Max 25 people (new charge 2023/24)		12.50	13.00	D
Saturday (per hour) min 3 hours		27.80	28.50	D
Sunday (per hour) min 3 hours		35.90	37.00	D
Performing Rights (of total charge)		2.10	2.20	D
Sportshall at Upton Community Centre (Adults)		40.50	41.50	D
Sportshall at Upton Community Centre (Juniors)		35.50	36.60	D

LIBRARIES

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Reservation Fees				
Items in Stock		Free	Free	D
Items Bought Into Stock		2.75	2.80	D
Items Bought Into Stock – Leisure Card Holders		1.70	1.75	D
Personal Computer Bookings				
Printing (per page) – A4 Black and White		0.15	0.20	D
Printing (per page) – A4 Colour		0.40	0.40	D
Printing (per page) – A4 Black and White – Leisure Card Holders		0.10	0.10	D
Printing (per page) – A4 Colour – Leisure Card Holders		0.25	0.25	D
Printing (per page) - A3 Black and White		0.40	0.45	D
Printing (per page) - A3 Colour		0.80	0.80	D
Printing (per page) - A3 Black and White - Leisure Card Holders		0.30	0.30	D
Printing (per page) - A3 Colour - Leisure Card Holders		0.60	0.60	D
Photocopies				
A4 (per sheet)		0.15	0.20	D
A3 (per sheet)		0.40	0.40	D
Lost Tickets				
Adults		1.60	1.60	D
Children and Leisure Card Holders		1.00	1.00	D
Room Hire				
Meeting Room 2 - Halton Lea (per hour)		19.00	19.50	D
Meeting Room 3 - Halton Lea (per hour)		19.00	19.50	D
Meeting Room 2 & 3 - Halton Lea (per hour)		38.00	39.50	D
Meeting Room 4 - Halton Lea (per hour)		11.00	11.00	D
Meeting Room 5 – Halton Lea (per hour)		19.00	19.00	D
Meeting Room 6 - Halton Lea (per hour)		19.00	19.50	D
Meeting Room 7 - Halton Lea (per hour)		12.50	12.50	D

LEISURE & RECREATION

				Statutory / Discretionary Charge (S/D)
	2025/26	2026/27		
Swimming				
Adult (Halton LC inc Steam/Sauna)	5.80	6.00		D
Under 8's	1.00	1.05		D
Adult (BRC)	5.30	5.50		D
Junior	3.20	3.30		D
Halton Leisure Card (HLC)	3.70	4.00		D
Family Swim (2 x adults & 2 x juniors)	13.00	13.50		D
Splash and Play	5.80	6.00		D
Aquababes	6.50	6.70		D
Private lesson 121	22.00	23.00		D
Private lesson 221	27.50	29.00		D
Child Swim Lesson - 30 min membership	28.50	30.00		D
Child Swim Lesson - 60 min membership	37.00	38.50		D
Adult Swimming Lessons (12)	86.00	90.00		D
Sport Works membership	37.00	38.00		D
Crash Course - 30 min (5 day)	32.00	35.00		D
Crash Course - 30 min (5 day) HLC	New	26.25		
Certificate and badge	2.75	3.00		D
School Swimming Lesson (45 min lesson)	45.00	45.00		D
Runcorn Cycle Club Swim	3.70	4.00		D
Memberships				
Single Membership Gold- Annual Upfront payment £385	34.00	35.00		D
Off Peak Membership Silver - Annual Upfront Payment £275	24.00	25.00		D
HLC Membership - Bronze- Annual Upfront Payment £242	21.00	22.00		D
Gym only membership (BRC)- Annual Upfront Payment £231	20.00	21.00		D
Teen Membership (11 - 17 years)- Annual Upfront Payment £231	20.00	21.00		D
Family Membership - x1 Adult x3 Children (8-17) criteria (registered at same household) - new for 2025/26- Annual Upfront Payment £616	55.00	56.00		D
Family Membership - x1 Adult x3 Children (8-17) criteria (registered at same household) HLC Rate -new for 2025/26- Annual Upfront Payment £396	34.00	36.00		D
Family Membership - x2 Adult x2 Children (8-17) criteria (registered at same household) - new for 2025/26- Annual Upfront Payment £770	70.00	70.00		D
Family Membership - x2 Adult x2 Children (8-17) criteria (registered at same household) HLC Rate -new for 2025/26- Annual Upfront Payment £506	44.00	46.00		D
Day Pass	New	10.00		D
Admin Fee- Gold, silver, Gym only and all family memberships	10.00	10.00		D
Admin Fee- Bronze and Teen memberships	5.00	5.00		D
Activities				
Bowls – room hire – Remove the entry fee and provide a hall hire price with a 25% club discount Off Peak	45.00	46.00		D
Men's 50+ Badminton - discontinued	9.30			D
Badminton Court Hire Off Peak (Per court, 55 mins 9am - 4pm Mon -Fri)	9.30	9.60		D
Badminton Club Hire Peak (Per court, 55 mins)	9.30	10.90		D
Badminton Court Hire (Per court, 55 mins) - Adults up to 4 Players	14.00	14.50		D
Badminton Court Hire (Per court, 55 mins) - Juniors up to 4 players	10.00	10.50		D
Netball Leagues - Hourly rate	55.00	56.50		D
Squash Court Adult - 40 mins	10.50	10.75		D
Squash Court Adult Off Peak - 40mins	New	8.00		D
Squash Court Junior - 40 mins	6.00	6.10		D
Squash x1 Adult x1 Junior - 40 mins	8.25	8.50		D
Casual Fitness	6.50	6.70		D
Casual Fitness Virtual	New	5.00		D
Table Tennis hire (per table. 55 mins) (Adults up to 4 players only)	14.00	14.50		D
Table Tennis hire (per table, 55 mins) (Junior up to 4 players only)	10.00	10.50		D
Table Tennis hire - Off Peak (9am-4pm Mon-Fri) - 55 mins	9.30	9.60		D
Half Hall Booking Halton LC (55 mins)	30.00	31.00		D
Half Hall Booking Halton LC (55 mins) (off peak 9am - 4pm Mon - Fri)	22.50	24.00		D
Full Hall Booking Halton LC (55mins)	60.00	61.00		D
Full Hall Booking Halton LC (55 mins) (off peak 9am - 4pm Mon - Fri)	45.00	46.00		D
Half Hall Booking Halton LC Junior sports activities (55 mins)	25.00	27.00		D
Full Hall Booking Halton LC Junior sports activities (55 mins)	55.00	56.00		D

LEISURE & RECREATION....continued

			Statutory / Discretionary Charge (S/D)
	2025/26	2026/27	
Activities continued			
Swimming Pool (Club)- £15 per lane/per hour	15.00	15.50	D
Swimming Pool (Private)- £20 per lane/per hour	20.00	21.00	D
Exercise Studio	30.00	31.00	D
Community Rooms 1, 2 & 3 (per hour)	20.00	20.50	D
Full Hall Booking Adult BRC	75.00	76.00	D
Half Hall Booking Adult BRC	40.00	41.00	D
Half Hall Booking Junior BRC	30.00	30.75	D
Full Hall Booking Junior BRC	65.00	57.00	D
Gymnasium BRC	22.00	22.50	D
Astro Casual Adult/Junior (Quarter)	32.00	33.00	D
Astro Casual Adult/ Junior (Half)	48.00	49.00	D
Astro Casual Adult/Junior (Full)	90.70	92.00	D
Astro Partner Club (Quarter)	25.60	26.30	D
Astro Partner Club (Half)	38.40	39.50	D
Astro Partner Club (Full)	72.56	74.00	D
Astro Commercial (Quarter)	42.68	44.00	D
Astro Commercial (Half)	64.00	66.00	D
Astro Commercial (Full)	128.00	132.00	D
Parties (BRC) - Multi - Full Hall	180.00	190.00	D
Parties (BRC) Half Hall	150.00	160.00	D
Parties (HLC) - Multi - Full Hall	300.00	320.00	D
Parties (HLC) Half Hall	280.00	300.00	D
Soft Play Off Peak Mon – Fri term times only (Gold member children- half price entry Max 4 Children)	6.00	6.00	D
Soft Play Peak Sat/Sun and school holidays / Bank holidays	7.50	7.50	D
Soft Play – registered childminders/foster carers ID required – max 4 children (term time only) Mon – Fri between 9am-3pm only.	2.60	2.70	D
Soft Play – Foster carers ID required – max 4 children weekends	3.90	3.90	D
Soft Play – tea time 3:30pm – 5:00pm Mon – Fri term time only (food inc)	7.80	7.80	D
Soft Play – exclusive use (up to 30 children) – food included 5pm – 6:45pm midweek and 1:30pm – 3:15pm Sat/Sun -	360.00	360.00	D
Soft Play – part non-exclusive (up to 15 children) – food included - Weekday Rate	150.00	160.00	D
Soft Play – part non-exclusive (up to 15 children) – food included - Weekend Rate	180.00	190.00	D
Halton Leisure Card	5.00	5.20	D
Frank Myler Activity Room	18.00	18.50	D
Frank Myler MUGA - outdoor	18.00	18.50	D
PPL/PRS room uplift for exercise class bookings	2.10	2.20	D

WASTE & ENVIRONMENTAL IMPROVEMENT SERVICES

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
Waste Management			
Charge for a new or replacement wheeled bin	35.50	37.00	D
Charge for the collection of bulky household items (Up to 3 items)	31.00	32.00	D
Charges for the collection of an additional bulky item (To a maximum of 3 additional items)	8.00	8.50	D
Charge for collection of Electrical items, fridges and freezers (per item - max 2 per visit)	17.00	18.00	D
Charge for collection of POPS items (waste that contains a persistent organic pollutant) - per item	17.00	18.00	D
Charge for collection of garden waste (per bin)	50.00	50.00	D
**Charge for collection of an abandoned shopping trolley	68.00	70.00	D
**Charge for storage of an abandoned shopping trolley (per day)	7.00	7.50	D
**Charge for the return of an abandoned shopping trolley to the owner	68.00	70.00	D
**Charge for the disposal of an abandoned shopping trolley	68.00	70.00	D

STADIUM and CATERING

				Statutory / Discretionary Charge (S/D)
		2025/26	2026/27	
Room Hire				
Bridge Full Day Room & AV Package		500.00	500.00	D
Bridge Half Day & AV Package		250.00	250.00	D
Karalius Full Day & AV Package		350.00	350.00	D
Karalius Half Day		175.00	175.00	D
Single Box		95.00	95.00	D
Double Box Full Day		150.00	150.00	D
Double Box Half Day		75.00	75.00	D
Triple Box Full Day		200.00	200.00	D
Triple Box Half Day		100.00	100.00	D
Indoor Marquee		new	2,000.00	D
Outdoor Marquee		new	POA	D
Pitch Hire				
*1/4 Hire - Off Peak		55.00	55.00	D
*1/2 Hire - Off Peak		110.00	110.00	D
*Full Pitch Hire - Off Peak		220.00	220.00	D
**1/4 Hire - Peak		70.00	70.00	D
**1/2 Hire - Peak		140.00	140.00	D
**Full Pitch Hire - Peak		265.00	265.00	D
Full Pitch Hire with Spectators		POA	POA	D
Day Hire (midweek 9am-4pm)		new	600.00	D
Sports Hall Hire				
Full Dry Sports Hall Hire - Adult Activity (Per Hour)		59.50	59.50	D
2/3 Dry Sports Hall Hire - Adult Activity (Per Hour)		41.50	41.50	D
1/3 Dry Sports Hall Hire - Adult Activity (Per Hour)		21.00	21.00	D
Full Dry Sports Hall Hire -Weekend (8 hours)		835.00	835.00	D
Full Dry Marquee Hire (Room Only Per Event)		800.00	800.00	D
Full Hall Hire & Stage, PA & Sound Tech - Music Event		POA	POA	D
Sports Hall Hire				
SW Concourse (Per Hour)		22.50	22.50	D
Miscellaneous				
Flipchart & Pens		15.00	15.00	D
Microphone (additional to AV package)		25.00	25.00	D
Laptop		50.00	50.00	D
Light Up Dance Floor		250.00	250.00	D
TV screen (Portable)		50.00	50.00	D
Uplighters (per unit)		10.00	10.00	D
Red Carpet and Scoreboard message		25.00	25.00	D
Hospitality				
Waitress Service		POA	POA	D
VIP Area/Additional Bar		125.00	125.00	D
Late Bar		POA	POA	D
Corkage per Bottle (Wine)		10.00	10.00	D
Corkage per Bottle (Beer)		4.00	4.00	D
Catering		POA	POA	D
Advertising - Outdoor Screen				
Weekly		20.00	20.00	D
Monthly		65.00	65.00	D
Quarterly		180.00	180.00	D
BiAnnual		340.00	340.00	D
Annual		650.00	650.00	D

ECONOMY, ENTERPRISE & PROPERTY SERVICES

	2025/26	2026/27	Statutory / Discretionary Charge (S/D)
PROPERTY SERVICES			
Industrial Estate Service Charges	Based on actual costs for the preceding year with uplift for inflation	Based on actual costs for the preceding year with uplift for inflation	D
ADULT LEARNING CLASSES – Note – Charges do not cover full cost of course, external grant covers the full remaining cost			
Maths	nil	nil	D
English	nil	nil	D
HEP Employability Skills	nil	nil	D
Employability Skills	nil	nil	D
10 Week Courses	60.00	nil	D
22 Week Courses + £30 registration fee	120.00	nil	D
33 Week Courses + £30 registration fee	180.00	nil	D
Wellbeing Courses	nil	nil	D
Any course that does have a fee attached may be subject to fee remission (either 50% or 100%) dependant on which benefits the learner may be claiming			
Runcorn Town Hall Room Hire Charges per hour			
Committee Room 1 - 18 people	15.00	16.00	D
Committee Room 2 - 12 people	14.00	15.00	D
Civic Suite - 30 people or 50-60 theatre style	32.00	33.00	D
Chamber 80-90 people	49.00	50.00	D
Kingsway Learning Centre Room Hire Charges per hour (10% discount for 6 meetings or more)			
Room 10A - 15 people	13.00	14.00	D
Room 11 - 15 people	13.00	14.00	D
Room 15 - 15 people	13.00	14.00	D
Room 13 - 30 people	22.00	23.00	D

THE BRINDLEY

				Statutory / Discretionary Charge (S/D)
		2026/27	2027/28	
The Theatre				
Commercial Hirers (1 performance or up to 8 hours):				
Monday to Thursday		1,441.66	1,483.33	D
Friday to Sunday		1,633.33	1,675.00	D
Community Hirers (1 performance or up to 8 hours):				
Monday to Thursday		865.00	890.00	D
Friday and Saturday		980.00	1,005.00	D
Rehearsal Performance per 4 Hours (Monday to Thursday)		420.83	433.33	D
The Studio				
Per 8 hour performance with technical support:				
Monday to Thursday		400.00	412.50	D
Friday, Saturday and Sunday		466.66	479.16	D
Per 4 hour rehearsal with technical support:				
Monday to Thursday		241.66	248.33	D
Friday, Saturday and Sunday		287.50	295.83	D
Per 4 hours dressing room facility:				
Monday to Sunday		200.00	205.83	D
Per 8 hours dressing room facility:				
Monday to Sunday		295.83	304.16	D
Per 12 hour dressing room facility:				
Monday to Sunday		395.83	408.33	D
Workshops Per 1 hour (studio):				
Monday to Thursday (10am – 5pm) per hour		45.83	47.50	D
Saturday to Sunday		POA	POA	D
Technical Support		POA	POA	D
Workshops Per 4 hours (studio):				
Monday to Thursday (10am – 5pm)		258.33	266.66	D
Saturday to Sunday		POA	POA	D
Technical Support		POA	POA	
Education Room Hire				
Hourly Rate		30.00	30.00	D
Technical Support		POA	POA	D

THE BRINDLEY....continued

				Statutory / Discretionary Charge (S/D)
	2026/27	2027/28		
Additional Charges				
Inclusion within the Brindley season Brochure	220.83	229.16		D
Brindley Website Facebook Advert	POA	POA		D
Brindley to manage ticket sales (per ticket)	0.46	0.50		D
Programme/Merchandise sales by Brindley staff	125.00	166.66		D
Merchandise Sales for Hirer by a Third Party (Per Show)	83.33	125.00		D
Additional technicians (per hour)	20.41	21.25		D
Pre rig (sound, lighting or stage) (Monday to Friday)	POA	POA		D
Pre rig (sound, lighting or stage) (Saturday, Sunday or Bank Holidays)	POA	POA		D
Use of the orchestra pit	33.33	41.66		D
Smoke Machine (day)	29.16	33.33		D
Smoke Machine (3 days +)	87.50	100.00		D
Haze Machine (day)	29.16	33.33		D
Haze Machine (3 days +)	87.50	100.00		D
Radio Mics (each)	31.67	25.00		D
Radio Mics (3 days +) (per mic)	95.00	75.00		D
Music Stand and Light (day)	4.17	4.17		D
Music Stand and Light (3 days +)	12.50	12.50		D
Theatre Projector (day)	150.00	150.00		D
Theatre Projector (3 days +)	450.00	450.00		D
Studio Projector and Screen (day)	83.33	150.00		D
Studio Projector and Screen (3 days +)	250.00	450.00		D
TV Monitor 65' and Stand (day)	66.67	66.67		D
TV Monitor 65' and Stand (3 days +)	200.00	200.00		D
Harlequin Dance Floor (day)	108.33	116.66		D
Harlequin Dance Floor (3 days +)	325.00	350.00		D
Star Cloth (day)	100.00	104.16		D
Star Cloth (3 days +)	300.00	312.50		D
Gauze (day)	50.00	50.00		D
Gauze (3 days +)	150.00	150.00		D
Pyrotechnics (day)	POA	POA		D
Pyrotechnics (week)	POA	POA		D
Steinway Grand Piano – (Theatre only) (day)	150.00	154.66		D
Steinway Grand Piano – (Theatre only) (3 days +)	450.00	462.50		D
Steinway Grand Piano tune (Theatre only) (weekday)	POA	POA		D
Steinway Grand Piano tune (Theatre only) (weekend)	POA	POA		D
Post show bar	166.66	208.33		D
Corkage Per Bottle (Wine)	10.00	12.50		D
Café Facility Per Hour (outside of normal opening hours) OR Café Space Hire	83.33	104.66		D
Movers Package (12) (Beam/Wash) (Day)	166.67	171.66		D
Movers Package (12) (Beam/Wash) (3 Days+)	500.00	515.00		D

REGISTRARS SERVICE**

		2026/27	2027/28	Statutory / Discretionary Charge (S/D)
Boston Suite				
Monday to Thursday		390.00	390.00	D
Friday		450.00	450.00	D
Saturday		500.00	500.00	D
Sunday (11am to 1pm)		550.00	550.00	D
Bank Holiday		650.00	650.00	D
Civic Suite, Runcorn Town Hall				
Monday to Friday		500.00	520.00	D
Saturday		590.00	610.00	D
Sunday (11am to 1pm)		640.00	700.00	D
Bank Holiday		740.00	800.00	D
Members Room or Preece Suite Runcorn Town Hall				
Monday to Friday		450.00	470.00	D
Saturday		540.00	560.00	D
Sunday (11am to 1pm)		590.00	650.00	D
Bank Holiday		690.00	760.00	D
Council Chamber Runcorn Town Hall and Approved Premises				
Monday to Friday		610.00	630.00	D
Saturday		710.00	770.00	D
Sunday		810.00	870.00	D
Bank Holiday		910.00	970.00	D
Note** - All charges are listed as discretionary but do include a statutory element applied by the General Registry Office				
Grange Suite				
Monday to Friday	new	500.00	500.00	D
Saturday	new	590.00	590.00	D
Sunday	new	680.00	680.00	D
Bank Holiday	new	790.00	790.00	D
Pergola				
Monday - Thursday (9am to 12noon) (April to October only)		140.00	160.00	D
Leiria Room				
Monday to Friday		450.00	490.00	D
Saturday		540.00	580.00	D
Sunday		590.00	670.00	D
Bank Holiday		690.00	780.00	D

REPORT TO: Executive Board

DATE: 12th February 2026

REPORTING OFFICER: Director of Finance

PORTFOLIO: Corporate Services

SUBJECT: Discretionary Non-Domestic Rate Relief

WARD(S) Borough-wide

1.0 PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to consider an application for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988.
- 2.0 **RECOMMENDED That the application for 75% discretionary rate relief from Power In Partnership Ltd in respect of Unit 10, Expressway Industrial Estate, Pimlico Road, Runcorn, be approved for the period 1 April 2023 to 23rd June 2025.**

3.0 SUPPORTING INFORMATION

- 3.1 Under the amended provisions of the Local Government Finance Act 1988, the Council is able to grant discretionary rate relief to any business ratepayer. This relief had previously only been available to organisations that were a registered charity, a community amateur sports club or a not-for-profit organisation.
- 3.2 From 1st April 2017 the Council became responsible for meeting the full cost of all mandatory and discretionary relief granted, as part of the Liverpool City Region 100% Business Rates Retention Pilot Scheme.
- 3.3 An application for discretionary rate relief has been received as outlined below.
- 3.4 On 25 February 2025 the Board approved the renewal from 1 April 2026 of existing discretionary rate relief awards, for a period of three years in order to provide certainty for the organisations.
- 3.5 It was also agreed given the Council's financial challenges, to reduce the relief percentages awarded to 10% (charities), 10% (CASCs) and 75% (not-for-profit organisations).

**Power In Partnership Ltd
Unit 10 , Expressway Industrial Estate, Pimlico Road, Runcorn,**

3.6 Power In Partnership Ltd is a company limited by guarantee. Their aims and objectives stated within their memorandum and articles of association, include the following:

- The engagement and empowerment of the Community within local decisions, local commissioning and consultations in partnership with other partners;
- To increase, promote and deliver projects to achieve further skills and life chances;
- Providing opportunities to residents so they can achieve economic and personal health and wellbeing;
- To work with partners within local areas including public bodies to provide placement opportunities within the local labour market;
- To provide, improve and manage houses and premises providing drop in services, residential accommodation, training and information and advice for men and women of all ages upon terms appropriate to their means.

3.7 The application relates to Unit 10 , Expressway Industrial Estate, Pimlico Road, Runcorn, which Power In Partnership Ltd used for the period from 07 November 2022 to 23 June 2025. The premises were used to provide skills to NEET young people aged 16-18 and up to the age of 24 with a health need in the Halton area, using accessible and local premises to train in a broad range of skills. The premises were specifically used for training in car and motor bike mechanics.

3.8 However, the backdating of discretionary business rate reliefs under section 47 of the Local Government Finance Act 1988 is limited to 1st April 2023.

3.9 Power in Partnership Ltd continues to occupy other commercial premises in Halton, namely, 5 Alcock Street, Runcorn and 108 Royal Avenue, Widnes and at both of these sites they are receiving discretionary rate relief.

3.10 If 75% discretionary rate relief is granted at Unit 10 Expressway Industrial Estate for the period from 1 April 2023 to 23 June 2025, the cost to the Council would be £4,063.

4.0 POLICY IMPLICATIONS

4.1 The Board is required by the regulations to consider each application on its own merit. Any recommendations provided are given for

guidance only, are consistent with Council policy and, wherever possible, previous decisions.

5.0 FINANCIAL IMPLICATIONS

5.1 The Appendix presents the potential costs to the Council of granting rate relief.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence.

Power in Partnership used the premises for the purposes of providing skills to NEET young people aged 16-18 and up to the age of 24 with a health need in the Halton area using accessible and local premises to train in a broad range of skills. This site was used for training in car and motor bike mechanics.

6.2 Building a Strong, Sustainable Local Economy

Power In Partnership provides training and skills to NEET young people such as training in car and bike mechanics

6.3 Supporting Children, Young People and Families.

Power In Partnership provides training and skills to NEET young people

6.4 Tackling Inequality and Helping Those Who Are Most In Need.

Power in Partnership Ltd provides community learning within socially disadvantaged wards across Halton.

6.5 Working Towards a Greener Future

According to their website, Power In Partnership is in partnership with Riverside college to set targets yearly for innovative ways to tackle sustainability issues together

6.6 Valuing and Appreciating Halton and Our Community

Power In Partnership want to get away from the stigmatizing 'NEET' label and treat the young people not as failures, but as valuable members of society with skills to offer.

7.0 RISK ANALYSIS

7.1 There are no risks associated with the proposed action.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The applicants offer their services to all sections of the community, without any prejudice.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 There are none.

**10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF
THE LOCAL GOVERNMENT ACT 1972**

10.1 There are none under the meaning of the Act.

APPENDIX I

Ratepayer	Address	Rates Liability 01.04.23- 23.06.25	Mandatory Rate Relief Awarded	Cost of Mandatory Relief to HBC	Amount of Discretionary Rate Relief If awarded	Cost of Disc. Rate Relief to HBC for period 01.04.23- 23.06.25	Cost of Mandatory & Disc. Relief for period 01.04.23-23.06.25 £
Power In Partnership Ltd	Unit 10 , Expressway Industrial Estate, Pimlico Road, Runcorn, Cheshire, WA7 4US	5,417.98	n/a	n/a	75%	4,063.49	4,063.49

REPORT TO:	Executive Board
DATE:	12 th February 2026
REPORTING OFFICER:	Director of HR and Corporate Affairs (Interim) / Director of Transformation (Interim)
PORTFOLIO:	Corporate Services
SUBJECT:	Integration of HR and Payroll Module into the Unit4 Finance System
WARD(S)	All

1.0 PURPOSE OF THE REPORT

1.1 To gain approval to integrate a HR and Payroll module into the Unit4 ERP (Enterprise Resource Planning) Finance System and the inclusion of the project within the Capital Programme.

2.0 RECOMMENDED: That

- 1) The report be noted;
- 2) The integration of the HR and Payroll Module into the Unit4 ERP Finance System, be approved;
- 3) Council be requested to include the project within the Capital Programme at an estimated cost of £456,459 as outlined in paragraph 5.1.

3.0 SUPPORTING INFORMATION

3.1 Following approval for Unit4 Finance to be migrated to a Cloud Solution. Further exploration and negotiation has taken place to integrate the HR and Payroll module into the same solution. This has come along at an opportune point in time as the Councils current contract with Midland for the iTrent system ceases on 31st Oct 2026.

3.2 ERP is a unified platform that integrates core business processes, including HR, Payroll, Finance, Procurement and Key operational systems. These are all linked to centralised data reporting through a single system to enable real-time data sharing, process automation and strategic decision making across the entire organisation.

3.3 Halton has engaged a delivery partner, Arribatec, to provide consultation for the implementation of the HR & Payroll module and a contract for this work was agreed in principle in October 2025.

- 3.4 Workshops were held in late October to capture requirements for the development and build of the new system. These workshops also identified additional requirements to be included in the HR & Payroll implementation scope.
- 3.5 Following final approval, the HR and Payroll implementation is scheduled for September 2026, with planned activities covering system build, testing, staff training, cutover planning and go-live. This is supported by the migration to the cloud and planned activities for testing can only commence once the cloud migration is complete.
- 3.6 The implementation of the HR and Payroll module into the current ERP solution, will enable the removal of inter-application administrative procedures that currently exist for transferring data and information from one system to another. This will provide a robust integration between the HR/Payroll and Finance functions, without the need for additional protocols and data processes.
- 3.7 It is expected that the integration will allow for decommissioning of internal systems, such as 'I Want HR', which will eradicate the need for ongoing development and maintenance. There will also be significant reduction in other current 'off-system' processes, such as the use of spreadsheets.
- 3.8 There will be a reduction in management time across the Council, which is currently required to handle day-to-day people management matters. Management Information for line manager, e.g. daily dashboards, will provide a clear link between employees and cost management.
- 3.9 The integration and single system solution will ultimately drive and rationalisation of resources, resulting in a reduced revenue for funding commitment. Thus, justifying the principles of Invest to Save and Best Value, with financial payback in a reasonable timeframe. Further details to be worked up as processes and protocols are developed and implemented.

4.0 POLICY IMPLICATIONS

- 4.1 None identified at this stage.

5.0 FINANCIAL IMPLICATIONS

- 5.1 Details of costs for cloud migration and HR/Payroll implementation are captured in the table below.

Activity	Cost
Technical	£292,660.00
Implementation	£86,223.22
Maintenance	£1,500.00
Sub Total	£380,383.22
Contingency @ 20%	£76,076.64
Total	£456,459.86

- 5.2 This is the total estimated cost of implementing the HR/Payroll module, which will require inclusion within the Capital Programme.
- 5.3 The annual capital financing cost of funding this implementation over 10 years will be approximately £60,225 per annum.
- 5.4 The annual licencing and support costs for the HR and Payroll module is no greater than the current annual support costs for Midland iTrent. However, this does provide much more functionality in a single integrated solution and also allows for increased data flexibility for reporting and forecasting purposes.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

The integration of the HR and Payroll module into the current Unit4 ERP solution, will enable processes to be redesigned to provide operational efficiencies.

- 6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence
None
- 6.2 Building a Strong, Sustainable Local Economy
None
- 6.3 Supporting Children, Young People and Families
None
- 6.4 Tackling Inequality and Helping Those Who Are Most In Need
None
- 6.5 Working Towards a Greener Future
None
- 6.6 Valuing and Appreciating Halton and Our Community

None

7.0 RISK ANALYSIS

7.1 The risk is that if the required investment is not made, Halton would not have a HR and Payroll system once the contract with Midland for the iTrent system ceases in Oct 2026. The efficiencies through the use of a single system for HR, Payroll and Finance cannot be gained. This would also include process efficiencies that are also expected to be made with the new system, through streamlined workflows, use of on-system forms and automated notifications.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The authority's policies will be reviewed and updated, in line with the change to operational and support processes.

8.2 An Equality Impact Assessment has been completed and signed off for this programme of work.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

None under the meaning of the Act.

REPORT TO:	Executive Board
DATE:	12 February 2026
REPORTING OFFICER:	Interim Director – Commissioning and Provision
PORTFOLIO:	Health and Social Care
SUBJECT:	Update on progress towards improvement following the Adults Directorate's CQC Assurance rating of Good.
WARD(S)	All wards

1.0 PURPOSE OF THE REPORT

1.1 This report aims to update Members of the progress which the Adults Directorate have made against CQC Local Authority Assurance Framework, following their assessment and rating as 'Good' in July 2025.

2.0 RECOMMENDATION: That the report is noted

3.0 SUPPORTING INFORMATION

3.1 Background

3.1.1 The Care Quality Commission (CQC) implemented its local authority assurance process on 1st April 2023. The process was introduced in the Health and Social Care Act 2022 and establishes a statutory duty for the CQC to assess local authorities' performance in delivering adult social care duties under the Care Act 2014. The assessment framework for local authority adult social care assurance cover four main themes, to assure that local authorities are meeting their responsibilities:

- Working with People
- Providing Support
- How the local authority ensures safety within the system
- Leadership

3.1.2 Within these four areas there are further Quality Statements which need to be met. These are demonstrated through submission of a library of evidence, and further validated during a planned site visit over a number of days (usually around 3-4 dependant on the size of the authority). During the site visit the regulatory body meets with a range of stakeholders to determine how well the authority achieves its stated outcomes in action.

3.1.3 Halton Borough Council's Adults Directorate submitted evidence towards its assessment earlier into 2025 and had its site visit during March. Following on from

this, the Directorate received a rating of 'Good' in early July, with a total score of 64.



3.1.4 Out of 153 local authorities in England, 83 have now completed their assurance assessments and received their reports. Appendix One gives some analysis of outcomes in other areas.

3.1.5 The CQC have a number of Local Authorities still to assess, but the assessment will take place on a rolling basis. It is therefore speculated that the CQC will be requesting additional performance evidence from Halton over the next 12 to 18 and then we won't expect a reassessment of our rating for another couple of years, based on indicative intelligence. It is projected that those Local Authorities with an 'Inadequate' rating will receive greater focus in the first instance.

3.2 CQC Improvement

3.2.1 Halton, understandably, wishes to work towards developing on its CQC rating and improvement goals are part of the Adult Directorate's core function on an ongoing basis. From the CQC report, the Directorate has further scrutinised the analysis of Halton's services and performance to consider areas where its continuous improvement needs to be focussed. While it was felt that little in the report was direct criticism or condemnation of the borough's approach, there were subtle pointers to pick up on.

3.2.2 An Improvement Action Plan has been drawn up as a result, and this maps to the Quality Statement areas within the framework. A working group of managers currently meets monthly to look at progress against these actions, and developments are moving at pace.

3.2.3 Progress to date against the Improvement Plan is set out in detail in the attached table at Appendix Two. Some highlight achievements from this work are given below:

3.2.4

- Waiting lists targets have been set and are consistently being met
- A carer's contingency process has been devised and is being implemented
- A 'named social worker' approach is being embedded, where possible, to ensure that 'people only have to tell their story once'
- The Adult Social Care webpages on the Halton public website have been restructured to ensure service access points are clearer. Further work is planned on web content.

- Pilots are being rolled out to utilise Artificial Intelligence to reduce administrative burden to record assessments
- Quality assurance processes for in-house care homes have been aligned to those used for commissioned provider care homes
- Annual fee setting process with commissioned providers has been brought forward to help sustain market stability
- The Adult Social Care Transition Protocols have been reviewed to ensure Mental Health client needs are incorporated into pathways
- Safeguarding processes altered to ensure an effective feedback loop to providers
- Coproduction Advisory Group formed and working to further develop the Directorate's approach to coproduction

3.3 Conclusion

- 3.3.1 The CQC Improvement Group has already achieved some 'quick wins' in terms of a response to comments made in the CQC report. Further work is planned to alleviate pressures and pinch-points, including some activity that relates to Corporate developments.
- 3.3.2 The improvement working group are looking to sign off the current action plan as quickly as possible, and no later than March 2026, and are starting to extend their scope to look at 'stretch' criteria, which would move us closer to achieving 'Outstanding' next time around.

4.0 POLICY IMPLICATIONS

- 4.1 The CQC Improvement Plan is focussed on areas highlighted in the Adults Directorate's CQC report as potential development needs. It will be implemented alongside other continuous improvement activity and the policy and service development work programme will be planned alongside this to meet the objectives set with the plan and those emerging from 'stretch' goals.

5.0 FINANCIAL IMPLICATIONS

- 5.1 Any financial implications related to individual actions within the plan will be brought to the relevant Boards and meetings as part of strategic planning.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES [\(click here for list of priorities\)](#)

- 6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

The CQC Improvement Plan aligns to the overall objectives of the Adults Directorate in achieving this priority.

6.2 Building a Strong, Sustainable Local Economy

The Improvement Plan puts focus on prevention, workforce, maintaining an effective social care market and building community asset; all of which support building a strong and sustainability local economy.

6.3 Supporting Children, Young People and Families

In meeting its Care Act 2014 objectives the Adults Directorate is supporting families across the borough to live healthier, happier lives.

6.4 Tackling Inequality and Helping Those Who Are Most In Need

The CQC Assurance Framework ensures that Equality, Diversity and Inclusion requirements are being met.

6.5 Working Towards a Greener Future

None identified

6.6 Valuing and Appreciating Halton and Our Community

Community partners play a key role in enabling the Adult Directorate to achieve its duties against the Care Act 2014. Strengths-based working and effective use of community assets are features with the CQC Assurance Framework.

7.0 RISK ANALYSIS

7.1 A continued focus on improvement is needed to raise standards and assure a higher rating when the Directorate is reinspected. The Improvement Plan needs to be prioritise alongside day-to-day delivery of services and provision and this requires commitment and resource from across the Directorate to deliver on the programme of work

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The objectives of the Adults Directorate include reaching those who are seldom seen and seldom heard. .

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None identified

10.0 KEY DECISIONS ON THE FORWARD PLAN

10. N/A

ASSESSMENT RATING FOR THOSE WITH A PUBLISHED REPORT

Region	Number of councils	Completed - and published	Outstanding	Good	Requires Improvement	Inadequate
East (ADASS Region)	12	5	0	5	0	0
East Midlands (ADASS Region)	10	4	0	1	3	0
Greater London (ADASS Region)	33	19	3	11	5	0
North East (ADASS Region)	13	10	0	8	2	0
North West (ADASS Region)	23	12	0	8	3	1
South East (ADASS Region)	18	13	0	9	4	0
South West (ADASS Region)	15	8	0	3	5	0
West Midlands (ADASS Region)	14	4	0	4	0	0
Yorkshire/Humberside (ADASS Region)	15	8	0	5	2	1
England	153	83	3	54	24	2

Details of progress towards objectives of the Improvement Plan

Theme 1: Working with People

Improvement requirement	Progress
people feelings they have to 'tell their story' a number of times	<p>Starting to roll out a 'named social worker' approach into Complex Care teams, Mental Health team and Transition. This would mean that people have a consistent contact for their package of care.</p> <p>Where services users are located in the same setting e.g. supported living homes and care homes, the teams will also aim to allocated a named worker to the setting.</p> <p>This approach is more difficult to consider with Prevention and Wellbeing Service (PWS), as the social care 'front door' as picked up and allocated as part of initial contact/referral. Also, with Review team, who are picking up different cases to achieve specific outcomes.</p>
Waiting lists <ul style="list-style-type: none"> • Care plan reviews • Occupational Therapy assessments • Financial assessments • Carers assessments 	<p>While the waiting lists aren't substantial, in consideration of others authorities' reports, the Improvement Group have established baseline figures and set targets to review in March 2026.</p> <p>The use of Artificial Intelligence is being trialled to transcribe and summarise assessment conversations. This will be under stringent oversight from case workers but has the potential of cutting administrative time so that caseloads can be completed more quickly.</p>
Carers waits on phone to Contact Centre	A new Customer Relationship Management System that is being implemented through the Contact Centre will help alleviate call wait times. This will have a 'digital agent' that will support high volume, low complexity needs (e.g. people asking which bins need to go out, reporting fly tipping, etc.). This will free up greater capacity for calls that need direct human interaction. From here, improvements on call wait times are being monitored.

	In order to enable carers to get to appropriate information more swiftly the Adults Directorate has published a 'Living Well Guide' on its webpages, so that people can access information without the need for immediate contact. The website also hosts information specific to carers.
Carers Contingency Plans	<p>This relates to situations where carers may not be able to fulfil their caring duties.</p> <p>Adult Social Care has built a new form on the records management system (Eclipse) to capture these and has set targets for getting these completed.</p>
Embedding strengths-based working prevention and	<p>Strengths-based practice is now embedded and as part of our operational processes we routinely monitor this via case file audits, supervision, team meetings etc. A 'Train the Trainer' model has been developed for staff and people with lived experience to provide on-going training to new staff and refresher training for existing staff.</p> <p>We continue to engage across the Cheshire & Merseyside region Training Partnership, Research in Practice and Skills for Care to access strengths-based practice training opportunities, which are cascaded through the teams via learning sets.</p> <p>Our focus on prevention is demonstrated from a strategic perspective in Halton's Health & Wellbeing Strategy, our Adult Social Care Commissioning and Prevention strategies. A new commissioning strategy/plan is due for completion by end of March 2026, whilst the Prevention strategy runs until March 2027.</p>
Carers access to prevention services	<p>This has been investigated and it is felt that the One Halton Carers Strategy 2004-2027 addresses this, with a range of activities having been undertaken to support carers, including:</p> <ul style="list-style-type: none"> • Carers Centre receiving and distributing Carers Break Funding on behalf of the Council. • A number of small local community & voluntary organisations receiving grant funding to facilitate activity to support carers. • One off carer's breaks funding via a Direct Payment. • Home-Based Respite Care Service, which allows carers to have time away from their caring role, whilst maintaining a safe and consistent level of support to the person being cared for. • Accelerated Reform Funding received by Halton was passported over to Halton Carers Centre to develop a series of projects/interventions to explore ways to better support unpaid carers.

	<ul style="list-style-type: none"> • Halton Borough Council's Prevention and Wellbeing Service hold fortnightly drop-in sessions at the Halton Carers Centre, at both their Runcorn and Widnes sites.
Website improvements	<p>A review has since taken place of the current structure of these pages.</p> <p>The 'front page' now focuses more closely on signposting people to prevention services and self-help, prior to routing them towards services. (This has been achieved within the constraints of the current content management system available to the Council).</p> <p>The content of the individual pages have been allocated across Head of Service and Directors to ensure their teams update, amend, further develop or delete information. Some additional gaps have been identified, where information is not available on the website, and pages will further be developed.</p>
Direct Payments – Local Authority rates being lower than services accessed	<p>On examination this relates to a small number of service users (12 people) who have chosen their own providers through a Direct Payment, and the provider charges more than the Direct Payment rate. The service user therefore picks up the extra costs. The main requirement for this was in relation to choice around Domiciliary Care provision.</p> <p>The Directorate, at the time, had one main commissioned provider, which not all people wanted to use. Since then the Directorate has now re-commissioned Domiciliary Care, with a framework of providers available to meet user choice requirements.</p> <p>Public facing information about Direct Payments has been checked, and were this situation to be faced in the future, it has been clear in relevant leaflets that the Direct Payments rates are set and that any costs outside of this are being on 'user choice'.</p>
Greater representation from Adults Directorate staff on Corporate Staff Network Groups	<p>The Staff Network Groups are part of the Council's Equality, Diversity and Inclusion (EDI) programme and have been set up to provide a safe place for colleagues to engage in a confidential and welcoming environment with others who share their Protected Characteristics.</p> <p>As the Adults Directorate has signed up to the Social Care Workforce Race Equality Standards, CQC saw these groups as central to taking forward related agendas.</p>

	The Staff Network Groups have been further promoted to staff across Adult Social Care and ongoing newsletter items related to EDI activity will be shared.
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Theme 2: Providing Support

Improvement requirement	Progress
Limited choice of home care provision	This was reflective of the commissioning position at the time, as one main provider was contracted by the Directorate. This has since changed as procurement exercise has now been completed to develop a framework of providers for domiciliary care.
Out of borough specialist provision	For dementia patients, an Enhanced Dementia Working Group has now been established and proposal is being development to look at an enhanced dementia care model within provision in-borough. This proposal is being costed and will be brought to relevant Boards for sign-off. Alongside this the Directorate is also looking at specialist provision for learning disability with the Transformation Delivery Unit, to consider future commissioning options that would create efficiencies.
Investment in the voluntary and community sector	Stakeholder feedback had alluded to reductions in funding on a Corporate level. The Adults Directorate have a number of community and voluntary service contracts which support asset-based and preventative working. Representatives from the CQC Improvement Group are to attend the Halton and St Helens VCA Steering Group in mid-December to look to understand the sector's needs. This meeting follows on from the Halton VCFSE Sector and Halton Borough Council Partnership Event held in the summer by the Environment and Regeneration Directorate.
Capacity within home care and care homes – limited planning	Work has commenced on the new Market Position Statement for Adult Social Care. This will be published in the Spring and will reflect the local market.
Carers – Access to breaks/respite	The Adults Directorate currently has a Respite Policy which sets out the offer across the borough. This includes designated Learning Disability and Autism provision in a 4-bed unit at the Bredon site in Runcorn,

(planned & unplanned): Bookable	Pre- care provider within the service users own home, our Shared Lives service, and details of how to work with older people's care home to negotiate respite placements. The Bredon short-stay respite service is being looked at as part of the Transformation work, to see how it can be utilised more effectively. The Improvement Group intend to further consider options to look at planned older people's respite opportunities.
Quality Assurance (QA) Process for In-house care homes separate to QA Process for external care homes	This has now been aligned.
Work with care providers – cost of care being transparent & fair	This referred to consultation on cost of care rises and the fee setting process which take place annually. This was remarked to be a delayed process because of Council's budget arrangements, giving no time for providers to plan their own fiscal year. A report on reviewing the annual fee setting process came to Executive Board in October 2025 and it was agreed that fee setting will now take place in February each year.

Theme 3: How the Local Authority ensures Safety within the System

Improvement requirement	Progress
Transitioning to adult service when individuals open to mental health services – Criteria	A slight difference in processes was observed for those service users under the Mental Health Team. As a result, the Transition Protocols have been amended to ensure continuity of care for all those coming into Adults Services from Children's Social Care.
Transition – promotion of service	The Transition Service is promoted as part of the Council's SEND webpages. CQC recommended that promotion of the service is made through the Adults Directorate. Plans to achieve this are included in our

	review of the Directorate's webpages, and the Transition Team have also made in-roads to build relationships with The Cavendish High Academy, as the main special education setting in the borough.
Deprivation of Liberty Safeguards – of Backlog applications	<p>Like all local authorities across the country, the Worcestershire Ruling 2014 increasing the demand for Deprivation of Liberty Safeguards in the borough of Halton.</p> <p>A piece of work has already been in place, prior to the CQC visits, to look how this is managed. This programme of work has subsequently been added to the Improvement Plan. A baseline has been established and a target set for improvement.</p>
Safeguarding Enquiries – Outcome notification	<p>This concerns stakeholder feedback that providers don't get notification of outcomes of Safeguarding Enquiries (Section 42 – Care Act 2014).</p> <p>Processes have now been amended to include a feedback loop.</p>

Theme 4: Leadership

Improvement requirement	Progress
Transformation Programme – strategy and engagement needed to ensure impact controlled and outcomes positive	<p>The Adults Transformation programme was under review at the time of the CQC visit.</p> <p>The new Adult Social Care Transformation approach is now being finalised and its rollout will be reviewed as part of the Improvement Group activity.</p>
Scrutiny Function – Not sufficient focus on Adult Social Care	The Health Policy and Performance Board (PPB) puts a spotlight on both health and social care across the borough. The CQC report pointed out that the Board's Scrutiny Review function has been focussed on health issues for the past few years. In a wider context however this has followed on from a number of social care focused Reviews.

	<p>The Improvement Group have reflected on the health and social care split across Board meetings and have found an equal focus.</p> <p>In February 2025, the roles of the PPBs were reviewed in light of the Corporate Plan. The Health PPB title will now change to Health and Social Care. This will help further reflect the balance in reports brought.</p>
Co-production: Fully embed in service design and strategy development	<p>A Coproduction Advisory Board, made up of experts by experience, has been formed as a result and work continues to establish and deliver on coproduction objectives.</p> <p>The Coproduction Advisory Group have met three times and have devised their own Terms of Reference as well as a Recognition and Reward Policy for experts by experience involved in coproduction activity.</p>
Improve uptake of people's feedback via surveys etc	Work is underway to establish service user feedback surveys as part of care management processes.

REPORT TO:	Executive Board
DATE:	12 th February 2026
REPORTING OFFICER:	Executive Director Environment and Regeneration
PORTFOLIO:	Environment and Urban Renewal
SUBJECT:	Article 4 Direction: Confirmation
WARD(S)	Parts of Appleton, Central & West Bank, Halebank, Mersey & Weston, Beechwood & Heath, Grange, Bridgewater, Halton Castle, Halton Lea, Norton North and Norton South & Preston Brook

1.0 PURPOSE OF THE REPORT

- 1.1 The purpose of the report is to update Members on the outcome of the public consultation on the immediate Article 4 Direction made on 24 September 2025, removing permitted development rights for the change of use of a building from that of a use falling within Class C3 (dwelling house) to that falling within C4 (small HMOs) for parts of the borough, as detailed further below, and to ask Members to confirm it, accordingly.
- 2.0 **RECOMMENDED: That the immediate Article 4 Direction removing permitted development rights for the material change of use of a building from a use falling within Class C3 (dwelling houses) to that falling within Class C4 (HMOs) made on 24 September 2025 is confirmed.**

3.0 SUPPORTING INFORMATION

- 3.1 **Introduction and Background**
The material change of use from a family house (Use Class C3) to a small House of Multiple Occupation (HMO) (Use Class C4) (that is the use of a property by between 3 and 6 residents as a HMO) has been permitted development since 2010. This means that an application for planning permission to the Local Planning Authority ("LPA") is not required since there has been a national grant of planning permission for these types of developments.
- 3.2 The effect of this is that the Council, as the LPA, has no control over the conversion of family homes to small HMOs, particularly in terms of their numbers and location. Larger HMOs, that is those accommodating more than 6 unrelated people, do not benefit from permitted development rights and require planning permission.

- 3.3 The Council does have the power, to remove these permitted development rights in exceptional circumstances and where there is evidence to justify the removal. This is through the making an Article 4 direction. This means that conversions to small HMOs would require full planning permission, thereby bringing them in line with the approach for larger HMOs. It should be emphasised that an Article 4 direction does not prohibit the conversion of dwellings to small HMOs but means they must be assessed against the Council's planning policies. Additionally, any changes of use that do not amount to material changes of use will be unaffected by the Article 4 direction since this does not amount to development and does not require planning permission.
- 3.4 Where there are high concentrations of HMOs, this can negatively impact the local character and residential amenity of the area. Complaints have been received from residents and ward Councillors about such impacts and, following the recommendations of a working party set up to consider the proliferation and standards in HMOs, the Houses in Multiple Occupation Supplementary Planning Document ("SPD") was approved by the Council in March 2025. Although the SPD concluded that there was no evidence to introduce an Article 4 direction at that time of writing the SPD, new research concluded that there was an increase in clusters of HMOs in certain areas of the Borough and an Article 4 Direction for those areas could be justified.
- 3.5 At the 11th September 2025 Executive Board Meeting it was agreed that the Council would introduce an immediate Article 4 Direction on the 24th September 2025 to remove permitted development rights for the material change of use from Use Class C3 (dwelling houses) to C4 (HMOs) within parts of Appleton, Central & West Bank, Halebank, Mersey & Weston, Beechwood & Heath, Grange, Bridgewater, Halton Castle, Halton Lea, Norton North and Norton South & Weston Brook.
- 3.6 The Executive Board agreed that the required statutory notifications and public consultation be carried out and the matter brought back to the Executive Board to consider any consultation responses before making a determination on whether to confirm the immediate Article 4 Direction.
- 3.7 It was also agreed that authority would be delegated to the Director of Planning and Transportation and Portfolio Holder for Environment and Urban Renewal, and the Portfolio Holder for Housing and Environmental Sustainability to amend the Houses in Multiple Occupation Supplementary Planning Document, (SPD) to include the making of the article 4 direction.

3.8 **Article 4 Direction**

Article 4 of the Town and Country Planning (General Permitted Development) Order 2015 (as amended) ("GDPO") allows LPAs to make directions withdrawing permitted development rights where a LPA considers it expedient that development permitted by that Order should not be carried out unless express planning permission has been obtained for the same.

3.9 Government Guidance contained in the National Planning Policy Framework (NPPF) and the Planning Practice Guidance advises that Article 4 directions should be limited to situations where the direction is necessary to protect local amenity or the wellbeing of the area (Paragraph 54 of the NPPF). They should be applied in a measured and targeted way, based on robust evidence and cover the smallest geographical area possible. The potential harm that the direction is intended to address should be clearly identified and Article 4 directions which apply to large areas (such as those which cover the majority of a local planning authority) need to have a particularly strong justification.

3.10 There are two types of directions under the General Permitted Development Order: non immediate directions and directions with immediate effect.

- Non-immediate directions are those where permitted development rights are withdrawn following a prior notice period which includes a period of consultation.
- Immediate directions are where permitted development rights are withdrawn with immediate effect. These are then confirmed by the Council following consultation, including with the Secretary of State.

3.11 Immediate directions can be made where an LPA wants to restrict certain permitted development rights quickly if such rights "would be prejudicial to the proper planning of the area or constitute a threat to the amenities of their area". Due to the prejudicial impact that the conversion of further family homes into small HMOs would have on the proper planning of parts of the Council's borough, the Executive Board resolved to make an immediate Article 4 direction removing the permitted development rights for material changes of use of a dwelling from use class C3 to use class C4 on 11 September 2025.

3.12 Immediate Article 4 directions are made through a two-stage process.

Stage 1: The Local Planning Authority (Halton Council) makes the direction. This will be an Executive Board decision. It then serves notice that the direction has been made 1) by local press advert 2) by site display at no fewer than 2 locations for a period not less than 6 weeks and 3) by serving it on the owner and occupier of every part of land within the area or site to which the direction relates. A copy of

that notice must also be served on the Secretary of State on the same day notice of the direction is published or displayed. The LPA then consults on the direction for a period not less than 21 days.

Stage 2: The direction is confirmed by Executive Board no later than 6 months after the date on which it comes into force and the Secretary of State is notified. In deciding whether to confirm the direction the Council must take into account responses received in the consultation in stage 1 and consider if it is necessary to make changes to the direction. If any material changes are necessary the council must re consult. If the Direction is confirmed, notice of the confirmation must be given as soon as reasonably practicable in the same manner as above and, again, a copy sent to the Secretary of State.

- 3.13 Notice of the made Immediate Article 4 direction has been given in accordance with the statutory procedures as detailed at paragraph 3.11 above. In addition, the notice was published on the Council's website and sent to statutory consultees. A copy of the notice was also sent to the Secretary of State.
- 3.14 The consultation period ran from 24th September 2025 to 5th November 2025; this is in excess of the statutory minimum 21 day period. The responses to the consultation exercise are detailed further below.
- 3.15 **Article 4 Consultation Responses**
Overall, a total of four statutory consultees responded to the Article 4 Consultation.
- 3.16 Historic England, Homes England and the Coal Authority did not raise any objections to the Article 4 Direction.
- 3.17 Moore Parish Council expressed an interest in extending the Article 4 Red Line Boundary to cover the entire Halton Borough. However, the parish offered no evidence for the necessity for this, which is required in line with the requirements of the NPPF. Therefore, the Council does not consider that the extension of the boundary can be justified.
- 3.18 The Council received no responses from members of the public or any landowners affected by the immediate Article 4 Direction.
- 3.19 More detail on the Article 4 Consultation can be found in Appendix A.
- 3.20 **Conclusions**

No matters have arisen during the consultation period that are material to the decision, and it is not proposed to recommend any changes to the immediate Article 4 direction that was approved by the Executive Board on the 11th September 2025. It is therefore appropriate to now seek a final decision on whether to confirm the immediate Article 4 Direction from the Executive Board.

3.21 Should the direction be confirmed, it will then be necessary to inform the Secretary of State and give public notice of the confirmation as set out above.

4.0 POLICY IMPLICATIONS

4.1 The Council's most recently adopted Local Development Plan, the Delivery and Allocations Local Plan (DALP) 2022 contains Policy RD3 Dwellings, Alterations and Extensions which details the standards expected from dwelling extensions, alterations and residential conversions.

4.2 Without the Article 4 direction, the material change of use from a family home to a small HMO can take place without planning permission and, therefore, without the application of these policies. As such, the Council has no control over which properties are converted and therefore cannot prevent unsuitable homes being converted, or neighbourhoods being inundated with HMOs. The confirmation of the Article 4 direction would bring this development within the Council's control and within the auspices of its planning policies, particularly the HMO SPD.

5.0 FINANCIAL IMPLICATIONS

5.1 The Article 4 direction may result in an increase in the number of full planning applications for the conversions of dwellings to HMOs. The increased cost of processing these will be covered by planning application fees.

5.2 As the Article 4 direction has been implemented immediately, there is the potential for landowners to claim compensation from the Council. A claim for compensation can only be made within 12 months of the Article 4 direction taking effect and where planning permission has been refused or granted subject to conditions other than those conditions imposed by the GDPO. The claim for compensation can include abortive expenditure and other loss or damage directly attributable to the withdrawal of the permitted development right. This can include the difference in the value of the land if the development had been carried out and its value in its current state, as well as the cost of preparing the plans for the works.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

This Article 4 direction will ensure the material conversion of family homes to small HMOs are subject to Council planning policy, which seeks to protect housing standards and the general health and wellbeing of residents within the Borough.

6.2 Building a Strong, Sustainable Local Economy

Without an Article 4 direction, unregulated HMO growth can impact the character of local areas, reduce property values and put strain on infrastructure and business.

6.3 Supporting Children, Young People and Families

Without an Article 4 direction, the material change of use from a family home to a small HMO can occur without an application for planning permission being made to the Council. HMOs can place a strain on local services like schools and create waste, noise and parking issues. An article 4 direction means that this type of development can be brought into the control of the Council so that the impact of the development on these issues can be considered and addressed by either granting or refusing an application for planning permission in accordance with the Council's development plan and related planning policies.

6.4 Tackling Inequality and Helping Those Who Are Most In Need

Evidence suggests HMOs are located in areas which experience high levels of deprivation. An Article 4 direction will mean bringing the change of use from a family home to a small HMO back into the Council's planning control, thereby monitoring and protecting against the poor planning standards associated with these types of HMOs. This can result in the protection of those who are most vulnerable and ensure the issues they face are not aggravated by poor quality housing.

6.5 Working Towards a Greener Future

Surges in the material conversation of family homes to small HMOs can increase the population density, which can increase pressure on the local environment. By controlling the number of HMOs in an area, the council can mediate the impact on waste collection and potentially reduce fly-tipping which will help protect the local ecosystem.

6.6 Valuing and Appreciating Halton and Our Community

Confirming the Article 4 direction can support community cohesion, as it potentially places a restriction on the number of people who do not view the area as a long-term home. People who stay in HMOs are often quite transient, so it can be more difficult to establish or promote long-term relationships within the community.

7.0 Risk Analysis

- 7.1 There are a number of legal implications to note. Firstly, whilst there is no right to appeal against an Article 4 direction, the decision to make one can be subject to judicial review proceedings. This can result in incurring legal costs and, if the proceedings are successful, could result in the Article 4 direction being quashed.
- 7.2 Secondly, the Secretary of State also has the power to make a direction cancelling or modifying an Article 4 direction at any time before or after its confirmation.
- 7.3 Thirdly, the Council may be liable for compensation due to the immediate nature of Article 4, as discussed above at paragraph 5.2.
- 7.4 In addition, to the legal implication, there may be an indirect impact on the Council's staffing resources as the Council could also see the number of applications for lawful development certificates increase for existing small HMOs that are currently operating, as well as an increase in planning applications for future conversions.
- 7.5 The Article 4 Direction could also result in a reduction in the supply of HMOs. However, the impact of an Article 4 direction is that an application to the Council for planning permission would now be required for the material change of use from a family home to a small HMO. It does not mean that such applications would be refused but that they would have to be determined in accordance with the Council's development plan and related planning policies.

8.0 EQUALITY AND DIVERSITY ISSUES

- 8.1 The Council conducted an Equality Impact Assessment (EIA) to evaluate the impact of this Article 4 Direction, in accordance with the Equality Act (2010). The EIA clarified that the policy could have unintended consequences on people from socio-economically disadvantaged backgrounds. However, the assessment identified that the policy does not discriminate as it does not intend to prevent future HMO planning permissions. The policy will instead ensure that the planning team can monitor and minimise the impact of HMOs on the local character and amenity of neighbouring properties. More information can be found in Appendix B.

9.0 CLIMATE CHANGE IMPLICATIONS

9.1 None identified.

10.0 REASON(S) FOR THE DECISION

An Article 4 direction is required as it is necessary to protect the local character and residential amenity of the identified areas in the Borough.

11.0 ALTERNATIVE OPTIONS CONSIDERED AND REJECTED

The alternative option would be to not confirm the Article 4 Direction. The Council concludes that this is not feasible due to the potential impact of not having an Article 4 Direction in place in the identified areas, notably the impact on local character and residential amenity.

12.0 IMPLEMENTATION DATE

27th February 2026

13.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Document	Place of Inspection	Contact Officer
National Planning Policy Framework (NPPF 2025)	Municipal Building, Widnes	Rebecca Taylor
Delivery and Allocations Local Plan (DALP) 2022	Municipal Building, Widnes	Rebecca Taylor

Appendix A

Consultation Statement - Article 4: Removal of permitted development rights for the change of use from Use Class C3 (dwelling houses) to C4 (HMOs)

Introduction

This consultation statement summarises the public consultation process undertaken by Halton Borough Council, regarding the making of an immediate Article 4 Direction to remove permitted development rights for the change of use from Use Class C3 (dwelling houses) to C4 (HMOs).

The statement notes and considers the representations received in respect of the statutory consultation process in order to inform the decision whether to confirm the Article 4 Direction under the Town and Country Planning (General Permitted Development) Order 2015 ("the Order").

Consultation Process

Under schedule 3 of the Town and Country Planning (General Permitted Development) Order 2015 ("the Order"), the statutory consultation procedure for Article 4(1) Directions with immediate effect is set out. Halton Borough Council has duly followed the statutory consultation process through the following means:

A Consultation period ran from 24th September 2025 to 5th November 2025 (6 week period). The Consultation was advertised on numerous online webpages such as the Council's Article 4 webpage¹, the Runcorn and Widnes Weekly News, and the HBC Newsroom. The Consultation was also publicised through offline channels, such as paper copies of all relevant documents located in libraries and public notices displayed on lampposts throughout the borough. Hard copies could also be requested.

Also, the Council notified all statutory consultees by email, letter and public notice (including Parish Councils, Ward Councillors, neighbouring authorities and members of the public, agents, developers and organisations contained on the Planning Policy Consultation Database) about the consultation.

Notice includes a description of the development, the area to which it relates to, the effects of the direction, the date the direction will come into force, and location of relevant documents.

¹ <https://www3.halton.gov.uk/Pages/planning/Article4.aspx>

The Council sent correspondence to the Secretary of State informing of the Article 4 Direction on the 24th September 2025, the same day that the Notice was published and displayed throughout the borough. The Council received correspondence from the Secretary of State asking for the evidence for making the Article 4 Direction, and the Council responded to the Secretary of State explaining where the Article 4 information could be found.

The Council also emailed all known estate agents which could be impacted by the implementation of the Article 4 Direction.

Schedule 3 of the Order refers to giving notice to the owner and occupier of every part of land to which the direction relates, except where the number in the area makes individual service impracticable. It can be considered that the number of owners and occupiers in the defined area makes it impractical to give notice to all. To address this, public notices were displayed in prominent locations throughout the Borough.

Prior to the public consultation, the Planning Policy Team liaised with various internal Council departments, including Environmental Health, Development Control, and Legal Services.

Representation Summary

Overall, a total of four statutory consultees responded to the Article 4 Consultation. This includes representations from the following:

- Historic England
- Moore Parish Council
- Homes England
- The Coal Authority

Historic England, Homes England and the Coal Authority did not offer any specific comments on the Article 4 Direction.

Moore Parish Council expressed an interest in extending the Article 4 Red Line Boundary to cover the entire Halton Borough. However, at this time Halton Borough Council does not feel that there is the evidence to extend the Article 4 Red Line Boundary. The Council will review the Article 4 Red Line Boundary periodically, to ensure it meets its intended purpose.

The Council received no responses from members of the public in regard to the Article 4 Direction.

Article 4 – Next Steps

The Consultation concluded on the 5th November 2025. The responses received will be taken into consideration at a future Executive Board meeting that will determine whether to proceed with confirming the Article 4 Direction. This is to be brought to the Executive Board in the New Year. This should leave enough time for due process and the Direction can be confirmed within the 6-month deadline. If confirmed the Article 4 Direction will remain applicable throughout the Borough.

Appendix B

Equality Impact Assessment – Article 4

EIA Ref	EIA/ARTICLE4	
Lead Officer	Name	Forward Planning Team
	Position	
	Contact details	forwardplanning@halton.gov.uk

SECTION 1 –Context & Background

1.0 What is the title of the policy / practice/service?

HMO Article 4 Directive

1.1 What is the current status of the policy / practice / service?

Existing

Changed

New

1.2 Who are the main stakeholders and who has primary responsibility for delivering the service?

Planning Policy, Planning, Enforcement, Environmental Health

1.3 Are there any other related policies / practices / services?

Mandatory HMO Licencing - Environmental Health

1.4 Who is the policy / practice / service intended to affect?

Residents

Staff

Specific Group(s)

(add details below)

N/A

1.5 What are the principal aims and the intended outcomes of the service?

To remove the permitted development rights for the change of use from Use Class C3 (dwelling houses) to C4 (HMOs) in the identified areas of the borough, currently experiencing clusters of HMOs.

The Article 4 direction will have the direct impact of making all future HMO proposals subject to planning control.

This does not mean all HMOs will be refused planning permission. It gives control to the planning team so they can monitor and minimise the impact of HMOs on the local character and amenity of neighbouring properties.

SECTION 2 – Consideration of Impact

2.1 Is there sufficient evidence to determine, on the balance of probability, that the policy / practice / service has, or could have, an impact upon each of the equality groups identified below?

Yes (proceed to question 2.4) No

2.2 Where further data / intelligence / consultation is required please provide details below.

Information Source / Planned Activity	Timeframe	Lead Officer
Working group Evidence Report HMO SPD Licencing	2023 to 2025	Forward planning

2.3 What were the principal findings / conclusions of this research / consultation?

Identified clusters of HMOs which undermine the principles of the HMO SPD.

2.4.1 On the basis of evidence has the actual / potential impact of the policy / practice been judged to be positive (+), neutral (=), or negative (-) for each of the equality groups and is the level of impact considered to be high (H), Medium (M) or low (L)

Equality Impact Assessment – Absence Management Policy

Key

R- Race/Ethnicity

A – Age

G – Gender

SO – Sexual Orientation

GR – Gender Reassignment

SE – Socio Economic

D – Disability

F – Faith/Religion

PM – Pregnancy and Maternity

MCP – Marriage/Civil Partnership

C - Carers

PSED – Public Sector Equality Duty*

- Negative Impact

+ Positive Impact

= Neutral Impact

* Does this service

✓ Help towards the elimination of discrimination,

✓ Advance equality of opportunity

✓ Foster good relations

(✓ or X – give evidence where appropriate)

✓ - This Policy applies equally to all residents and all protected characteristics

Preserve the residential amenity and local character.

Protect vulnerable communities.

Support a balanced housing mix.

Protect local infrastructure and services.

STRATEGIC AIM	R	A	G	SO	G R	D	F	PM	MCP	SE	C	PSED *	COMMENTS
Preserve residential amenity and local character	=	=	=	=	=	=	=	=	=	=	=	✓	This policy does not aim to discriminate against any individual group. This policy does not intend to prevent future HMO planning permissions. It gives control to the planning team so they can monitor and minimise the impact of HMOs on the local character and amenity of neighbouring properties.
Promote good quality standard of housing, whilst ensuring these properties provide a positive impact on communities	=	=	=	=	=	=	=	=	=	X	=	✓	This policy will work in conjunction with any licencing initiatives put forward by environmental health.
Support a balanced housing mix	=	=	=	=	=	=	=	=	=	=	=	✓	
Protect local infrastructure and services	=	=	=	=	=	=	=	=	=	=	=	✓	

2.4.2 Does the policy / practice / service have any potential impact upon safeguarding vulnerable people?

No specific impact

2.5 What data and information has been used in determining the positive impact of the policy / procedure / service under review in relation to promoting equality or good relations or eliminating discrimination and is this justifiable and lawful in regards to any negative impacts for other groups?

Equality Group(s)	Working group, evidence report, SPD consultation and licencing.
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Baseline data and information

As per evidence report

Nature of impact and where this is positive justification

Ensure equitable distribution of HMOs throughout the borough

2.6 How will the impact of the policy / practice / service be monitored?

Referrals to Housing Solutions to monitor single person households who cannot access HMOs

2.7 Who will be responsible for monitoring and how will this be arranged?

Forward Planning

2.8 What actions, if any, has this review identified (that do not form part of a stage 2 assessment) to promote equality of opportunity or relations between groups and to support community cohesion? If no actions have been identified, please insert 'no further action identified' within first column.

Action & purpose / outcome	Priority	Timeframe	Lead Officer
Review Article 4 Directive	High	12 months from directive enacted	Forward Planning

2.9 Summary of stakeholders involved in this review

Job Title or Name	Organisation / representative of
<ul style="list-style-type: none"> Working Group <ul style="list-style-type: none"> - Cllr Woolfall 	Halton Borough Council

<ul style="list-style-type: none"> - Cllr S Hill - Cllr Philbin - Cllr Lowe - Cllr Wallace - Tim Gibbs - Environmental Health team - Legal representation - Council Members <ul style="list-style-type: none"> • Portfolio Holder for Environment and Renewal Paul Nolan • Portfolio holder for Housing and Environment Sustainability Cllr Phil Harris 	
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2.10 Public Sector Equality Duty

General Duty

Does this policy / service take into account the need to: -

- (a) Eliminate discrimination, harassment, victimisation and any other conflict that is prohibited by the Equality Act 2010 Yes
No
- (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it Yes
No
- (c) Foster good relations between persons who share a relevant protected characteristic and persons who do not share it Yes
No

2.11 Completion Statement

As the identified Lead Officer of this review, I confirm that: -
(Please complete only one of the following sections)

1. ~~A negative impact has been identified for one or more equality groups and that a Stage 2 Assessment is required~~
2. **There is sufficient information available to provide assurance that there will be a positive differential impact for one or more equality groups, and that this is justifiable and lawful OR a neutral impact has been determined but actions to mitigate the impact have been identified.**

Signed	
Dated	

Completed CIRAs should be sent to Policy, People, Performance and Efficiency Division to be given a unique reference number and for inclusion on the central register.

REPORT TO: Executive Board

DATE: 12th February 2026

REPORTING OFFICER: Executive Director Environment and Regeneration

PORTFOLIO: Environment and Urban Renewal

SUBJECT: Albert Road (North) Pedestrianisation Scheme

WARD(S) Appleton

1.0 PURPOSE OF THE REPORT

1.1 Approval is sought to commence the pedestrianisation scheme along a section of Albert Road (north) between Deacon Road / Bradley Way and Robert Street in Widnes.

2.0 RECOMMENDED: That the Board

- 1. approves the Albert Road (north) pedestrianisation scheme for delivery, as set out in this report and shown on the plan in Appendix A; and**
- 2. delegates the requisite powers to the Director Planning and Transport, in consultation with the Portfolio Holder Environment and Urban Renewal, to deal with any matters relating to the delivery of this scheme**

3.0 SUPPORTING INFORMATION

3.1 The Scheme

By providing more space through environmental improvements, and excluding traffic through pedestrianisation, this scheme will improve safety and amenity and encourage pedestrian movements along Albert Road between Deacon Road / Bradley Way and Robert Street.

3.2 All traffic, including buses, is to be diverted by using Robert Street instead of this section of Albert Road.

3.3 Approvals

Initial discussion of this scheme was undertaken with Members in early 2023 as local ward councillors were keen to see the area pedestrianised, having spoken to the local businesses affected.

3.4 This scheme was then highlighted (under ATF4 which stands for Active Travel Fund 4) in an update on transport projects (within

Appendix 2 of that report under ‘sustainable travel schemes’ considered by both the EUR PPB in June 2023, and at Executive Board in July 2023.

- 3.5 The Council has recently received additional funding (ATF5) which will allow the full pedestrianisation of this section of Albert Road to be achieved. ATF5 funding was reported to the last Executive Board (15 January 2026).
- 3.6 Now this scheme is fully worked up and has funding allocated, it is presented to Executive Board to approve the delivery phase.
- 3.7 **Consultations**
Site meetings have been held with local ward councillors to determine the appropriate options for this section of Albert Road between Deacon Rd / Bradley Way and Robert Street. The preferred option is to create a pedestrian only space by filling in the carriageway to make a level surface across the width of the street with no kerbs.
- 3.8 Local Councillors canvassed early views from businesses and residents and there was positive public support for the scheme. A further round of consultation was done via letter to the affected properties in September 2025. No negative feedback was received.
- 3.9 Consultation was undertaken with bus and taxi operators, and all the early objections to the scheme have been overcome by adapting the scheme. Specifically, these scheme refinements ensure that buses can utilise Robert Street to access a new bus stop, and the taxi rank outside Wetherspoons will be made permanent to provide a 24hr location for the taxis.
- 3.10 A Pedestrianisation Order has also come to the end of its advertising period in December 2025 with no objections received.
- 3.11 There is now a high level of support for the scheme from Members, businesses, residents, and transport providers.
- 3.12 **Scheme Advantages**
The scheme will generate synergy with the wider town centre by drawing shoppers up Albert Road. Food and drink establishments will be enabled to provide outside on-street seating (via a table & chair licence) for customers in the new space created. Pedestrianisation will make the local environment safer for shoppers and those with mobility issues, together with young people. It will also reduce noise and enhance local air quality in this section of Albert Road.
- 3.13 **Scheme Disadvantages**
The disadvantages of the scheme include the removal of parking

options immediately outside the businesses on this section of Albert Road. The existing bus stop on Albert Road will require relocation to just beyond the junction. The scheme will also require a short diversion of traffic along Robert Street.

3.14 It is considered that the advantages outweigh the disadvantages.

4.0 POLICY IMPLICATIONS

4.1 This scheme conforms with the policy directions given in the Corporate Plan, Local Plan, and Local Transport Plan 3.

4.2 These policies encourage:

- Improving the vitality and vibrancy of town centres.
- Providing active travel routes for health and well-being benefits.
- Enabling modal shift to lower carbon modes of transport.
- Reducing congestion and improving local air quality.

4.3 The wider context and funding for this scheme relates to the funding provided to local authorities from Active Travel England and the Department for Transport. The ATF (Active Travel Fund) supports local transport authorities with developing and constructing walking and cycling facilities. This funding has been allocated in five tranches over the years since Covid. ATF1 was for temporary measures as lock down ended to combat the lack of public transport capacity. Halton has sought to spend its allocations to extend the sustainable travel network that permeates the borough and connects into the wider network, such as the Trans-Pennine Trail. The extent of Halton network is set out in Halton's Local Cycling and Walking Infrastructure Plan (LCWIP). This LCWIP conforms with the wider LCR LCWIP.

5.0 FINANCIAL IMPLICATIONS

5.1 This scheme is to be funded through capital funding arrangements via the Liverpool City Region Combined Authority (LCRCA).

5.2 North Albert Road pedestrian improvements are funded through a grant from Active Travel Fund 5, and a roll-forward of Active Travel Fund 4.

5.3 A condition of this funding is that it must be spent by March 2027, so time is of the essence as the build phase is likely to take six months.

5.4 These capital grant funding allocations have no requirement for HBC match funding, which is a considerable benefit.

6.0 IMPLICATIONS FOR THE COUNCIL'S PRIORITIES

6.1 Improving Health, Promoting Wellbeing and Supporting Greater Independence

A well maintained highway network ensures that the public can travel quickly and easily around the Borough and beyond. The construction of active travel links enables a healthy choice for the public when determining travel options, not only for commuting to work and school, but also for leisure.

6.2 Building a Strong, Sustainable Local Economy

Access to opportunity is an important factor. Active travel provides low cost transport options to link the workforce to jobs and amenities, and this in turn supports the local economy.

6.3 Supporting Children, Young People and Families

Active travel encourages children to take part in exercise. Traffic free streets in the town centre are safer for children and young people to use.

6.4 Tackling Inequality and Helping Those Who Are Most In Need

Well maintained highways ensure that the public can travel quickly and easily on the highway network. Cycle routes give those on low incomes viable safe and commodious options to travel for work.

6.5 Working Towards a Greener Future

Active travel in all its forms supports a greener future by reducing mechanised transport miles and their carbon footprint.

6.6 Valuing and Appreciating Halton and Our Community

None identified.

7.0 RISK ANALYSIS

7.1 The key risk is loss of grant. Funding must be spent by March 2027.

7.2 The scheme will take approximately six months to deliver. Failure to approve this scheme expediently will mean the grant expenditure will be lost, and this in turn puts the scheme at risk, as there is no funding for this scheme besides the grant funding on offer.

8.0 EQUALITY AND DIVERSITY ISSUES

8.1 The scheme will provide equality and diversity enhancements through providing a safer and more navigable environment for those using mobility aids or who are partially sighted. This is achieved by providing more space for movement, the removal of dropped kerbs, and the exclusion of motorised traffic.

9.0 CLIMATE CHANGE IMPLICATIONS

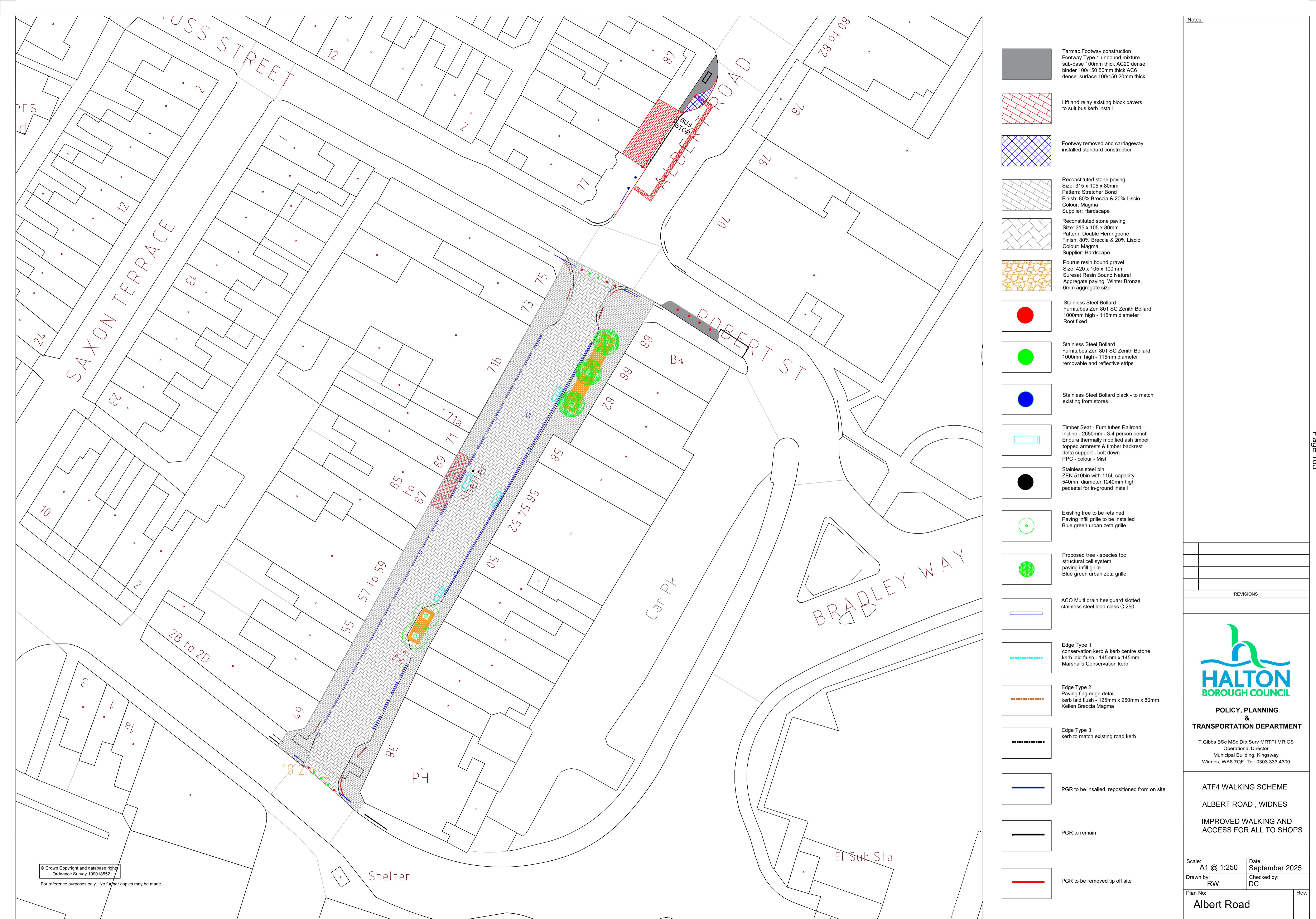
- 9.1 This scheme aims to improve low carbon and low cost travel choices, together with connectivity into the wider active travel network.
- 9.2 Where possible, the Council and its contractors aim to use lower carbon content materials (an example is the use of warm mix asphalt rather than hot mix, which reduces carbon emissions). Similarly proprietary materials can be specified that have been independently evaluated as low carbon or carbon neutral.

10.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

Funding letter for Active Travel Fund Grant Award 5

PPB Report - [Transport Infrastructure Update.pdf](#)

Exec Board Report - [Transport Infrastructure Update.pdf](#)



REPORT TO:	Executive Board
DATE:	12th February 2026
REPORTING OFFICER:	Assistant to the Chief Executive
PORTFOLIO:	Housing and Environmental Sustainability
SUBJECT:	Public Sector Decarbonisation Fund – Picow Farm Road Depot
WARD(S)	Borough-wide

1.0 PURPOSE OF THE REPORT

1.1 To outline details of grant funded awarded to the Council via the Public Sector Decarbonisation Fund and to seek approval to implement energy efficiency measures at Picow Farm Road.

2.0 RECOMMENDATION:

That Council be asked to include £1,161,300 total estimated cost of the energy efficiency works at Picow Farm Road within the capital programme, to be funded by grant funding from the Public Sector Decarbonisation Fund and including a Council contribution of between £162,000 - £200,000

3.0 SUPPORTING INFORMATION

3.1 The Public Sector Decarbonisation Scheme provides grants for public sector bodies to fund heat decarbonisation and energy efficiency measures such as solar PV and LED lighting.

3.2 During 2025 the Liverpool City Region Combined Authority submitted a bid to Phase 4 of the Fund which included the following buildings in Halton.

- Picow Farm,
- Kingsway Learning Centre
- Runcorn Town Hall

3.3 The Bid was successful with the City Region awarded £30.5m. In respect of Halton a total of £2,816,409.20 was awarded. The overall costs of the works are estimated at £3,200,465 which includes a Council contribution of £448,065.10.

Picow Farm	£1,161,330
Kingsway Learning Centre	£716,150
Runcorn Town Hall	£ 1,322,985

3.4 To draw down the funds the Council needs to provide total match funding of £448,065.10

3.5 The initial focus of work following the bid has been on Picow Farm Road as there is a requirement to commence works prior to March 2026. The work at Kingsway Learning Centre and Runcorn Town Hall will be subject to further design work following a tender process with work needed to be completed by March 2027. These schemes will be subject to a further report when more detailed costing are known.

4.0 PICOW FARM ROAD

4.1 The Combined Authority had run a tender process and Optimus were appointed as the approved contractor for Picow Farm. Since their appointment they have completed design works at Picow Farm with a view to installing Air Source Heat Pumps, Solar PV, LED Lighting and wall insulation

4.2 The total cost of the work is £949,478.68 excluding any District Network Operator costs. None are anticipated for these works but some network improvements will be needed as the Council shifts its Data Centre facility to Picow Farm Road and these costs will be picked up as part of that project. The current estimate of £949,478.68 for the works will likely increase as the contractor will have to provide more temporary welfare accommodation over and above what they have allowed for at Picow Farm but it is anticipated will remain in budget.

4.3 The cost of the works are within the overall projected costs of £1,161,300 but the Council would need to make a contribution of between £162,000 and £200,000 towards the costs of the works.

- 4.4 The works will lead to costs savings from the installation of the Solar PV and LED. The 135kw Solar system would generate savings in the region of £559,491 over the 30 year life time of the panels. It is also estimated that the LED would reduce annual running costs by £10,000 per annum. Whilst the Air Source Heat Pumps will increase the electric load and running costs overall the savings from the Solar PV and LED will provide a net saving per annum.
- 4.5 The savings/income generated would be sufficient to repay the Council's contribution in approximately 6 years. The estimated carbon saving over the life time of the project is in the region of 1646 tonnes of CO2 emissions.
- 4.6 It also needs to be factored in that the current gas boilers at the buildings chosen for the Public Sector Decarbonisation Scheme are reaching the end of their useful life. The boilers at Picow would need to be replaced in the next 2-3 years and costs would be in the region of £200,000. In progressing the current scheme there is an avoidance costs in future years for new boilers.

5.0 **POLICY IMPLICATIONS**

- 5.1 The implementation of energy efficiency measures at Picow Farm are consistent with actions and commitments in the Council's with the Climate Change Action Plan. The Plan commits the Council to decarbonise its accommodation, where financial practicable, over the lifetime of the Plan. The implantation of the project will saving approximately 1646 of CO2 emissions over the lifetime.

6.0 **FINANCIAL IMPLICATIONS**

- 6.1 Investment in energy efficient measures has the potential to reduce the Council's energy costs, reduce carbon emission and generate future income streams for the Council. Whilst the scheme requires an initial financial contribution from the Council over the lifetime of the scheme this will be repaid and ongoing savings realised in the long term.

7.0 **IMPLICATIONS FOR THE COUNCIL'S PRIORITIES**

7.1 **Improving Health, Promoting Wellbeing, and Supporting Greater Independence**

Reducing CO2 can bring about improved air quality.

7.2 **Building a Strong, Sustainable Local Economy**

Encouraging investment in energy-efficiency will benefit from lower carbon emissions, job creation, supply chain development and

increased competitiveness and security of energy supply.

7.3 Supporting Children, Young People and Families

None identified.

7.4 Tackling Inequality and Helping Those Who Are Most In Need

None identified.

7.5 Working Towards a Greener Future

The actions within this report support the Council's response to the environment and climate emergency by promoting energy efficiency; limiting/eliminating fossil fuel use for heat, power and transport; limiting/eliminating waste and encouraging re-use of resources and encouraging procurement of local suppliers.

7.6 Valuing and Appreciating Halton and Our Community

None identified.

8.0 RISK ANALYSIS

8.1 A detailed risk register will be provided by the contractor prior or installation of the measures.

9.0 EQUALITY AND DIVERSITY ISSUES

9.1 None identified.

10.0 CLIMATE CHANGE IMPLICATIONS

10.1 See 5.1 above

11.0 LIST OF BACKGROUND PAPERS UNDER SECTION 100D OF THE LOCAL GOVERNMENT ACT 1972

11.1 None under the meaning of the Act.