

APPENDIX 1

Extract of Executive Board Minutes relevant to the Corporate & Inclusion Policy and Performance Board

EXECUTIVE BOARD MEETING HELD ON 23 OCTOBER 2025

EXB51	PENSIONS DISCRETIONS STATEMENT 2025/26 REVISED
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The Board received the annual Pensions Discretions Statement for 2025-26 for Halton Borough Council.

The Council was required to publish a Pension Discretion Statement annually, to advise the discretions it intended to exercise under the Local Government Pension Scheme (LGPS) – this was appended to the report.

It was reported that the Pensions Discretion Statement for 2025-26 was based upon the statement for 2024-25, which was approved by Executive Board in March 2023. It was noted that there had been a revision to the agreed Pensions Discretion Statement 2025/26 incorporating an element to reflect the implementation of the unpaid leave element as required by the pensions fund.

RESOLVED: That the Board approve the Pensions Discretions Statement for 2025-26.

EXECUTIVE BOARD MEETING HELD ON 13 NOVEMBER 2025

EXB61	DETERMINATION OF COUNCIL TAX BASE 2026/27 - KEY DECISION
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The Board considered a report of the Director of Finance, on the requirement for the Council to determine the Council Tax Base for its area and the Council Tax Base for each of the Parishes.

The Council Tax Base was the measure used for calculating Council Tax and was used by both the billing authority (the Council) and the major precepting authorities (Cheshire Fire Authority, Cheshire Police and Crime Commissioner and the Liverpool City Region Combined Authority), in the calculation of their Council Tax requirements. It was arrived at in accordance with a prescribed formula which represented the estimated full year number of chargeable dwellings in the Borough expressed in terms of the equivalent Band 'D' dwellings.

Taking account of all the relevant information and applying a 97% collection rate, the calculation for 2026-27 gave a base figure of 37,115 for the Borough as a whole. The Council Tax Base figure for each of the Parishes was noted.

Reason for Decision

To seek approval for the Council Tax Base for the Borough and also the Council Tax Base for each of the Parishes.

Alternative options considered and rejected

The Council was required to determine annually the Council Tax Base and to notify the Cheshire Fire Authority, the Cheshire Police & Crime Commissioner, Liverpool City Region Combined Authority, the Environment Agency and Parish Councils.

Implementation date

The Council Tax Base 2026/27 would be implemented from 1 April 2026.

RESOLVED: That Council be recommended to approve:

- 1) setting the 2026/27 Council Tax Base at 37,115 for the Borough and that the Cheshire Fire Authority, the Cheshire Police and Crime Commissioner, Liverpool City Region Combined Authority and the Environment Agency be so notified; and
- 2) setting the Council Tax Base for each of the Parishes as follows:

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

EXB62	2025/26 COUNCILWIDE SPENDING AS AT 30 SEPTEMBER 25
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The Board received a report from the Director of Finance, advising of the Council's overall revenue and capital net spending position as at 30 September 2025, together with a 2025/26 forecast outturn position.

Appendix 1 presented a summary of spending against the operational revenue budget up to 30 September 2025 and Appendix 2 provided detailed figures for each individual Department. It was reported that in overall terms the net Council spend as at 30 September 2025 would be over the approved budget by £2.658m. The outturn forecast for the year estimated that net spending would be over budget

by £4.672m if no corrective action was taken. Appendix 3 detailed the Council approved savings covering 2025/26 and 2026/27, together with information on progress to date. Appendix 4 presented the Capital Programme as at 30 September 2025, highlighting the schemes which had been revised. Appendix 5 set out the Budget Risk Register as at 30 September 2025.

RESOLVED: That

- 1) Executive Directors continue to implement the approved 2025/26 saving proposals as detailed in Appendix 3;
- 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 area of responsibility; and
- 4) Council be asked to approve to the revisions to the capital programme set out in paragraph 3.25 and incorporated within Appendix 4.

EXB62	TREASURY MANAGEMENT 2025-26 HALF YEAR UPDATE
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The Board considered a report from the Director of Finance, which presented the Treasury Management Half Year Report as at 30 September 2025.

These reports updated Members on the activities undertaken on the money market during the first half of the financial year to 30 September 2025, as required by the Treasury Management Policy.

The report provided supporting information on the economic outlook, interest rate forecast, short-term borrowing rates, longer term borrowing rates, borrowing and investments, budget monitoring, new long-term borrowing, policy guidelines and treasury management indicators. It was noted that no debt rescheduling had been undertaken during the quarter.

RESOLVED: That the report be noted.

EXECUTIVE BOARD MEETING HELD ON 11 DECEMBER 2025

EXB71	FINANCIAL RECOVERY, CHANGE AND INNOVATION RESOURCE APRIL 2026 ONWARDS - KEY DECISION
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The Board considered a report of the Director of Transformation (Interim), that sought approval to establish and resource a dedicated Financial Recovery, Change and Innovation function for the Council from April 2026, following the conclusion of the current Transformation Programme and its associated funding on 31 March 2026. The proposal would ensure the Council had the capacity, capability and governance structures required to deliver the scale and pace of change necessary to achieve financial sustainability.

The Board noted that a Financial Recovery Plan was currently being developed with the aim of demonstrating how the Council could return to a sustainable budget position by 2030/31. To support the Plan and the Medium Term Financial Strategy (MTFS), it was proposed that a new Change and Innovation Unit (CIU) would be established from 1 April 2026. Given the tenure of the current contract arrangements and the rights accrued, appointments to the CIU would be on a permanent basis. Some flexible budget would also be retained to buy-in expertise on an as and when needed basis. It was noted that £2.5m had been included in the MTFS to fund a change programme for the period 2026/27 to 2028/29.

Reason for Decision

Agreement for funding to resource a Financial Recovery, Change and continuous Improvement function for the Council from April 2026 following the end of the Transformation Programme and its funding on 31 March 2026.

Alternative options considered and rejected

N/A

Implementation date

1 April 2026.

RESOLVED: That the Board approves the establishment of a Change and Innovation Unit (CIU) to support the Financial Recovery and Corporate Plan from 1 April 2026.

EXB72	DISCRETIONARY NON-DOMESTIC RATE RELIEF
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The Board received a report from the Director of Finance, which presented three applications for discretionary non-domestic rate relief, under Section 47 of the Local Government Finance Act 1988, for consideration.

It was noted that under the amended provisions of the Local Government Finance Act 1988, the Council was 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.

The report outlined details of three applications from organisations, in relation to their respective address. Appended to the report was the potential annual cost to the Council of granting the discretionary rate relief. 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. Historically, the Council had chosen to only support organisations who operated solely or mainly within the Borough with discretionary rate relief.

RESOLVED: That

- 1) discretionary rate relief for any new applications received during 2025/26, be awarded at the rates approved on 25 February 2025, for the renewal of existing awards, as outlined in paragraph 3.5;
- 2) the application for 10% discretionary rate relief from the National Council of Young Men's Christian Associations (Incorporated) in respect of 12 Runcorn Shopping Centre, Runcorn, Cheshire, WA7 2BS with effect from 4 September 2025, be rejected;
- 3) the application for 10% discretionary rate relief from Widnes Gymnastics Academy in respect of Unit 10 Widnes Business Park, Foundry Lane with effect from 25 August 2025, be approved;
- 4) the application for 10% discretionary rate relief from Widnes Gymnastics Academy in respect of Unit 11 Widnes Business Park, Foundry Lane with effect from 25 August 2025, be approved.

EXB73	DIRECTORATE PERFORMANCE OVERVIEW REPORTS FOR QUARTER 2 2025 - 2026
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The Board considered a report of the Director of HR and Corporate Affairs (Interim), on progress against key objectives/milestones and performance targets for the second quarter period to 30 September 2025, for Corporate and Inclusion, Health and Social Care and Children's Services.

The Board was advised that the Directorate Performance Overview Report provided a strategic summary of key issues arising from the relevant quarter for each Directorate and was aligned to Council priorities or functional areas. The Board

noted that such information was key to the Council's performance management arrangements and Executive Board had a key role in monitoring performance and strengthening accountability. Performance Management would continue to be important in the demonstration of value for money and strengthening accountability.

RESOLVED: That the information contained in the reports be noted.