

Interests Flowchart

The flowchart below gives a simple guide to declaring an interest under the code.



Table 1: Disclosable Pecuniary Interests

This table sets out the explanation of Disclosable Pecuniary Interests as set out in the

[Relevant Authorities \(Disclosable Pecuniary Interests\) Regulations 2012.](#)

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged
Land and Property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer

Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) If the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

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

Table 2: Other Registrable Interests

You must register as an Other Registerable Interest :

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



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Minutes of the meeting of the Property, Policy & Resources Committee held on
Thursday 12th December 2024 at 7pm at
Hellesdon Parish Council Offices, Diamond Jubilee Lodge, Woodview Road, Hellesdon

Present:

Cllr S. Gurney (Chairman)
Cllr D. Britcher
Cllr G. Britton
Cllr D. Maidstone
Cllr B. Johnson

Also in Attendance:

F LeBon (Clerk)

The Chairman welcomed everyone and opened the meeting at 7pm.

1. Apologies and acceptance for absence

Apologies were received from Cllr Douglass and Cllr Smith. These were **ACCEPTED**.

2. Declarations of Interest and Dispensations

No interests declared or dispensations requested. There is an automatic dispensation for members as tax payers of the local area.

3. To Approve the Minutes of the Meeting Held on 29th April 2024

Minutes had been circulated from the meeting held on 29th April 2024. These were **AGREED** as a true and accurate record of the meeting after a proposal from Cllr Britton and a second from Cllr Johnson.

4. Public Participation

No public present at the meeting.

5. To Review Location and Effectiveness of Parish Dog and Litter Bins

A report was presented to members about the locations of litter bins in the parish, and where complaints are received about litter occurring. It was **AGREED**:

- To source a metal litter bin for Cottinghams Park.
- To write to the landlord of the shops to the north of the Reephams Road about purchasing a litter bin to alleviate the problem of litter caused by the shops.
- To contact Norfolk County Council about a litter bin near the new bus shelter on Cromer Road.

Approved.....

Date.....

A second report was presented to members about the locations of dog bins in the parish, and where complaints are received about dog fouling occurring. It was **AGREED** that Broadland officers should be consulted about the best location for dog bins in the following areas:

- Bernham Road
- Additional bin on Meadow Way
- Additional bin near Mountfield Park
- Drayton Wood Road

Once an appropriate location has been identified, the immediate local residents are to be consulted over the positioning.

In addition to this, it was **AGREED** to ask Norfolk County Council highways if grit bins could be sited in the following locations:

- Corner of Hawthorne Avenue and Broom Avenue
- Near Woodland Care Home
- Saracen Road (on the cross roads with Meredith Road and Gowing Road).

6. Policy Review

The following policies were reviewed:

- a) Accessibility to Information – **AGREED** with no amendments.
- b) CCTV – **AGREED** subject to amendment to reflect erasure of digital images when the CCTV hard drive is full.
- c) Data Protection – **AGREED** with no amendments.
- d) Accessibility and Disability - **AGREED** with no amendments.
- e) Filming, recording and photography at Meetings - **AGREED** with no amendments.
- f) Freedom of Information - **AGREED** with no amendments.
- g) GDPR - **AGREED** with no amendments.
- h) Graffiti - **AGREED** with no amendments.
- i) Lone Working - **AGREED** with no amendments.
- j) Complaints and Compliments - **AGREED** subject to removal of reference to the subject of the complaint having the right to be accompanied in the complaints panel meeting (if a member of staff is the subject of the complaint, then this falls under the disciplinary procedure).
- k) Planning Protocol - **AGREED** with no amendments.
- l) Customer Service Policy - **AGREED** with no amendments.
- m) Grant Making - **AGREED** subject to the form advising that data will be processed in accordance with the General Data Protection Regulations.
- n) Media Relations – **AGREED** with no amendments.
- o) Menai Bridge Protocol – **AGREED**, subject to the removal of the word ‘Consort’ when referring to The Queen.
- p) Unreasonably Persistent, Abusive or Vexatious Behaviour – **AGREED** with no amendments.
- q) Biodiversity Policy – **AGREED** with no amendments.

7. To Consider CIL Funding Correspondence from Gateway Vineyard Church

Correspondence was circulated about a request for grant funding, specifically from the CIL fund, in excess of the £500 limit placed under the Parish Council’s grant making policy. Concerns were raised about the level of community benefit for this project. It was **AGREED** not to financially support this project, however, the Clerk will assist by signposting the church to sources of grant funding where the Parish Council has had recent success.

Approved.....

Date.....

This was **AGREED** after a proposal from Cllr Britton and a second from Cllr Johnson.

9. To Consider Budget for 2025/2026 for Recommendation to Full Council

The impact of the recent government decision to increase employer NI contributions was discussed.

Emphasis was placed upon the need for looking at efficiencies and suppliers.

Amendments were made to the draft budget.

The committee **AGREED**, after a proposal from Cllr Gurney and a second from Cllr Johnson, to present the following budget:

Anticipated Expenditure	£779,238.99
Anticipated Income	£142,702.32
Move from Free Reserves	£2,500.00

Precept Request	£634,036.67
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This represents a Band D figure of £159.51, an increase of £7.59 from 2024/2025 (4.99%).

This will be presented to full council on 14th January 2025.

The Meeting was Re-Opened to the Press and Public

10. Items for the Next Agenda and for Other Committees

Budget to full council

11. To confirm that date of the next meeting.

To be confirmed.

The meeting closed at 8.55pm.

Approved.....

Date.....

Good Afternoon

1. Introduction

This email is a request for a formal notification of the Parish precept on Broadland District Council for 2026/27. The following information is provided to assist with your precept calculation.

2. Council Tax

As you will be aware, Broadland District Council is responsible for the administration of the Collection Fund for all properties within its boundaries. Into this fund are paid all monies received from Council Taxes; and each parish council, like the County Council, the Police and Crime Commissioner and the District Council, meets its estimated net expenditure requirements from this fund.

The Council Tax charge for each property in an area will consist of a county charge, a police charge, a district general charge, any district special expenses applicable to an area, plus a parish charge. Since all taxpayers in the same district will receive the same level of support from national government and business ratepayers, differences in local tax levels will reflect parish precepts and local tax base.

3 Precept Form

Please arrange to complete the attached precept form for financial year 2026/27 including nil returns and return at the latest by Friday 16th January 26. An earlier return would be appreciated. It is likely that any non-return will result in the Precept for your parish having to be estimated, and it may not be possible to subsequently amend the local charge.

Payment notifications will be sent to you electronically, to the email address held for your parish / town council

4. Council Tax Base

Tax base estimates are attached.

5. Budget Analysis

If your precept requirement is greater than £100,000, please provide summary details of your budget so that this information can be included in the statutory notice.

6. Payment Details

Precepts will be paid on the last working day of April 26 and September 26 in two equal instalments.

It is intended to make all payments direct to your bank account. Please provide the necessary details on the attached form. Please note the audit requirement for evidence of any changes since last year.

7. Referendum

There are currently no referendum limits for parish and town councils and there is no indication that the government plans to introduce these in the future

8. Conclusion

If you require any further information, please do not hesitate to contact Emma Creasy
finance.bdc@southnorfolkandbroadland.gov.uk

Kind Regards

Emma Creasy

Accountancy Assistant

t 01603430547 e emma.creasy@southnorfolkandbroadland.gov.uk



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1 December 2025

Taxbase

Report Author: Phil Butler, Revenues Manager
Phil.butler@southnorfolkandbroadland.gov.uk

Portfolio: Finance

Ward(s) Affected: All

Purpose of the Report:

To set the council tax base for the Broadland area for 2026/27.

Recommendation:

To set the 2026/27 Council Tax Base for the Broadland area at 50,414 band D properties as shown in **Appendix A**, and to set the Council Tax Base for each parish for the financial year 2026/27 as shown in **Appendix B**.

1 INTRODUCTION

- 1.1 This report sets out the council tax base of the authority for 2026/27, which is used in the calculation of the level of council tax for both Broadland and the major precepting authorities.

2 AUTHORITY FOR DECISION

- 2.1 This Council's Constitution was changed during 2004 to avoid the need for a resolution to be made by the full Council to agree what is basically a mathematical calculation. This Council Tax Base can now be set by the Assistant Director for Finance.
- 2.2 This is a key decision because each year every billing authority must calculate its tax base for council tax setting purposes and for the effects on its associated town and parish councils.

3 COUNCIL TAX BASE

- 3.1 The Council Tax Base must be set between 1 December and 31 January in the financial year preceding that to which it is to apply.
- 3.2 It is the measure of relative taxable resources of an area and represents the estimated full year equivalent number of chargeable dwellings expressed as the equivalent number of Band D dwellings.
- 3.3 The Council Tax Base for a billing authority's area, or any part of its area (e.g. a parish), must be calculated by the billing authority in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 as amended by the Local Government Act 2003, Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012 and associated Regulations.
- 3.4 The Council taxbase is derived by calculating the aggregate number of properties in each valuation band multiplied by the authority's estimated collection rate. The amount calculated represents the estimated full year equivalent number of Band D dwellings after taking into account the number of exemptions, discounts and disabled reductions which apply to those dwellings.
- 3.5 The taxbase also incorporates Council Tax Reduction Scheme (CTRS) discounts. In basic terms the greater the levels of CTRS support, the higher the number of discounts within the taxbase.
- 3.6 Due to CTRS discounts forming part of the taxbase calculation it is necessary to estimate the level of band D charges for all preceptors. Guidance from the government provides the following methodology:
'a reduction in the tax base for "amount that the authority estimates will be applied pursuant to the authority's council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band".'
- 3.7 The collection rate reflects the billing authority's forecast/assessment of how much council tax will be collected. It has to take account of potential changes to the taxbase during the year, an estimate of CTRS and growth as a result of new build as well as provision for bad debt and non-collection.
- 3.8 The allowance for non-collection is estimated to be 0.75% of the overall amount charged.
- 3.9 It should be borne in mind that the taxbase calculation can only be an estimate of the taxable capacity for the following year, as elements are subject to considerable variation such as the amount of CTRS as well as unpredictable changes in other discounts.

4 SPECIAL EXPENSES

- 4.1 Special items are items taken into account by a district council or county council which relate to a part only of its area. Special items include parish precepts and special expenses.
- 4.2 It should be noted that some expenses can only be treated as special expenses for the purposes of the Local Government Finance Act 1992 if there is a resolution in force to that effect.
- 4.3 Expenses incurred by the Authority in performing in part of its area a function performed elsewhere by a parish council must be treated as special expenses unless a negative resolution is in force.
- 4.4 Broadland has always treated its street lighting expenses as special expenses. This is in accordance with the resolution made by this Council on 13 January 2004.
- 4.5 For any expenses incurred by the authority in providing street lighting, the numbers calculated as the Council Tax Base for these areas are:

Great Witchingham	256
Hellesdon	3,969

5 RISK ISSUES

- 5.1 The tax base is calculated as accurately as possible but is only an estimate and it is impossible to foresee the changes which will affect the number of properties and discounts over the following year. There will therefore inevitably be a surplus or deficit which will accrue on the collection fund which will then be adjusted at the end of the financial year.

6 THE COUNCIL TAX BASE

- 6.1 **Appendix A** shows the calculation of the Council's Council Taxbase for the year 2026/27.
- 6.2 **Appendix B** shows the Parish Council Taxbase for 2026/27 compared with 2025/26.

APPENDIX A - Broadland

Council Tax Base calculation for major precepting authorities (Broadland District Council, Norfolk County Council and the Office for the Police and Crime Commissioner).

The number of chargeable dwellings in Broadland for 2026/27 is calculated as follows:

Dwellings on the valuation list	63,109	
Less number of exempt dwellings and demolished	(1,104)	
Total number of chargeable dwellings		62,005
Less discounts and disregards	(4,964)	
Less Family Annex discount cases	(34)	
Less Council Tax Reduction Scheme equivalent Discounts (CTRS)	(3,710)	
	(8,708)	
Total		53,297
Add 100% premium properties (empty over 2 years)	75	
Add 200% premium properties (empty over 5 years)	36	
Add 300% premium properties (empty over 10 years)	21	
Add total number of dwellings estimated to be coming into council tax (Growth)		266
Add un-banded properties		234
Overall total number of dwellings after allowing for discounts		53,929

Calculation of the aggregate relevant amounts for the Broadland area for the financial year 2026/27.

The relevant amounts represent the band D equivalents of the total number of chargeable dwellings.

(Overall number of dwellings after discounts is 53,929 (above calculation). The number of chargeable dwellings is 50,793.

	Total number of Chargeable dwellings Adjusted for discounts (1)	Relevant proportion per band (2)	Relevant amount (Band D equivs) Col (1) x Col (2)
Band A Disabled reduction	7	5/9	4
Band A	2922	6/9	1948
Band B	12860	7/9	10002
Band C	19170	8/9	17040
Band D	*10464	9/9	10464
Band E	5342	11/9	6529
Band F	2242	13/9	3239
Band G	834	15/9	1391
Band H	88	18/9	176
	53,929		50,793

**Includes 500 new build/unbanded, 132 properties which attract a premium charge*

The Council's Council Tax Base is then calculated by multiplying the total of the relevant amounts for the year for each of the valuation bands by the Authority's estimate of its collection rate for that year. An overall collection rate of 99.25% is proposed.

$50,793 \times 0.9925 = 50,412$. Adjustments for rounding in calculations $+2 = 50,414$

The Council Tax Base for Broadland District Council for 2026/27 is therefore **50,414**

Approved:



1 Dec 2025

APPENDIX B – Broadland Parishes

Parish	TaxBase 26-27	TaxBase 25-26
Acle	1158	1149
Attlebridge	61	59
Aylsham	2757	2727
Beeston	17	17
Beighton	184	184
Belaugh	55	55
Blickling	50	50
Blofield	1666	1671
Booton	59	59
Brampton	77	75
Brandiston	41	41
Brundall	1801	1762
Burgh and Tuttington	146	149
Buxton with Lammas	606	608
Cantley	254	251
Cawston	552	548
Coltishall	616	606
Crostwick	20	20
Drayton	2088	2042
Felthorpe	272	274
Foulsham	352	347
Freethorpe	354	345
Frettenham	293	284
Great and Little Plumstead	1437	1440
Great Witchingham	256	253
Guestwick	58	56
Hainford	384	376

Parish	TaxBase 26-27	TaxBase 25-26
Halvergate	219	222
Haveringland	101	105
Hellesdon	3969	3975
Hemblington	154	153
Hevingham	441	439
Heydon	53	53
Honingham	156	160
Horsford	1801	1798
Horsham and Newton St Faith	656	643
Horstead with Stanninghall	399	397
Lingwood and Burlingham	905	897
Marsham	239	241
Morton on the Hill	37	37
Old Catton	2488	2450
Oulton	83	84
Postwick	387	321
Rackheath	1101	1112
Reedham	447	442
Reepham	982	992
Ringland	92	90
Salhouse	621	618
Salle	41	42
South Walsham	345	336
Spixworth	1408	1366
Sprowston	6573	6339
Stratton Strawless	202	201
Strumpshaw	292	288
Swannington, Alderford & Little Witchingham	173	178

Parish	TaxBase 26-27	TaxBase 25-26
Taverham	3643	3608
Themelthorpe	31	33
Thorpe St Andrew	5252	5229
Upton with Fishley	269	264
Weston Longville	157	157
Woodbastwick	172	168
Wood Dalling	102	98
Wroxham	809	805
Broadland District Council - Overall	50,414	49,789

SECTION 50 - LOCAL GOVERNMENT FINANCE ACT 1992

PRECEPT 2026/27

To Broadland District Council being the appropriate
billing authority for the below named Parish

You are hereby required to pay to:

.....
(name of parish / town council or meeting)

The total Parish Precept required is £.....-00

from Broadland District Council's General Fund to meet expenses payable by the
Parish /Town Council/Meeting.

(Note: In the case of a Parish Meeting, this precept must be authorised by the
Chairperson.)

AUTHORISED at the meeting of the Parish / Town Council held on

the day of (month/year)

Signed.....

Designation

(the Officer designated for this purpose)

BANK DETAILS

Bank name

Sort code Account No.

Bank address

.....

.....

Is this detail the same as last year? YES / NO
(If different, please provide a copy of a recent bank statement)