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Dear Member

CABINET - TUESDAY, 2 DECEMBER 2025

I am now able to enclose, for consideration at the Tuesday, 2 December 2025 meeting of the Cabinet, the following reports that were unavailable when the agenda was printed.

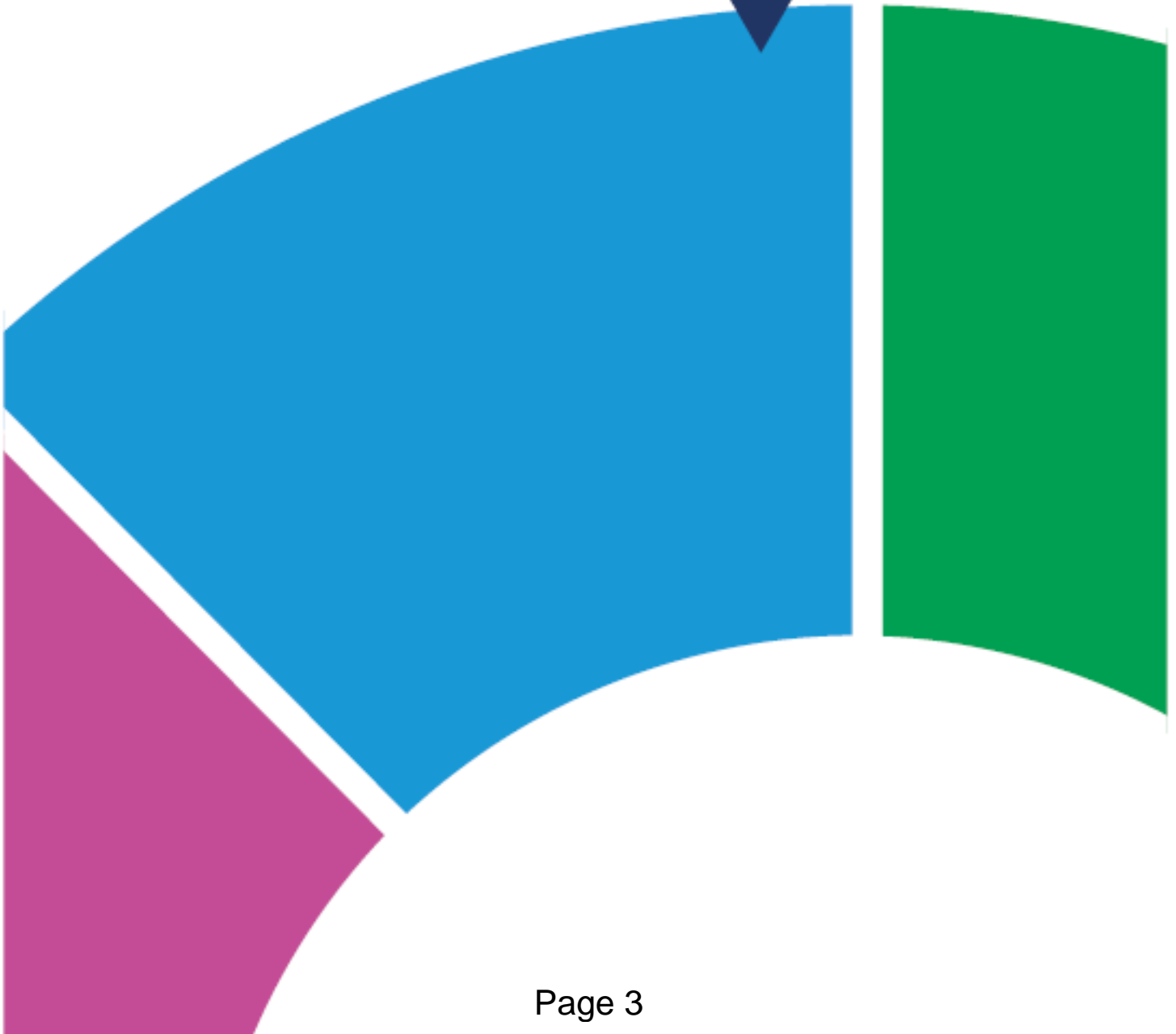
Agenda No	Item	Page
6.	Revenue and Capital Budget 2026-2027 Launch for Consultation	(Pages 3 - 198)

Yours sincerely

Lisa Antrobus
Clerk

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Budget 2026/27



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Statement from the Leader of the Council and Cabinet Member for Finance

We are now entering into our third year of setting our budget proposals, and our approach is continuing to follow the same fundamentals as the past two years. We are focussing on the ongoing revenue pressures and delivering against our financial sustainability plans and our Capital Investment Plan. This is alongside ensuring we are concentrating on the things that residents have told us matter to them.

It is fair to say though that this year's proposals do contain a level of uncertainty. This has come from us having to prepare our budget proposals without knowing what the financial settlement from Government will be. We are unlikely to receive that clarity until just before Christmas.

Because of this, we are using the best estimates from advisors with experience of local authority financial settlements. That is not an ideal position for any council to be in, but it is the responsible and sensible approach. We must continue to plan ahead, even when the financial picture is uncertain.

What we can say with certainty is that Torbay Council has remained in a secure financial position for a number of years. This has been achieved through us being strict with our decisions and careful planning. As a result, there are relatively few changes in this year's budget compared with last year. There are no substantive cuts to any services delivered directly by the Council and we are looking at directing funding to a small number of areas where significant pressure has built up over the past 12 months. This is about rebalancing the budget as we move forward, ensuring resources are targeted where they are genuinely needed.

We regularly look forward, and forecasts have indicated that the next few years will be financially challenging and we are expecting Torbay to have less government financial support to work with over the next few years. We will need to find financial savings, but we are striving to do that through improved efficiency in order to protect the services our residents need and value. In the coming year we are hopeful that there will be an element of transitional support which will fund the remaining gap in the budget. We will continue to work on developing financial sustainability plans which could help close any remaining financial gap next year and will certainly be required over the next few years.

It is still possible that the funding we receive from Government will exceed our expectations. It did so last year and could do so again. If extra funding becomes available through the funding settlement we would be interested to know where residents would like to see this funding spent. Our consultation is asking for your views on a number of these ideas, and we want to hear which of these you feel should be prioritised.

Two years ago, we set up Operation Brighter Bay and Operation Town Centres to show how important it is to improve where we live for everyone. Both these respond directly to what our residents have told us mattered to them. Operation Brighter Bay makes our Bay more attractive and safer, and Operation Town Centres addresses anti-social behaviour and its sources, so that everyone can ensure our town centres are welcoming. We are proposing a continued focus on these two areas, ensuring it extends into all our residential areas.

We are also looking at improving the offer for our children and young people through to those who are working and want to improve their skills. Our play parks and activities are important to those who use them and we are listening to young people to understand what's missing and what they would like. We are also keen to support job creation and encourage new businesses to choose the Bay as a place to base themselves.

Alongside the revenue budget proposals, we are issuing an update of our plans for our Capital Expenditure over the next few years. Alongside a range of smaller projects taking place, these plans show the funding for the Paignton and Preston Waterfront Development which are incorporating the enhanced sea defences. There is also funding to progress the major regeneration projects for all three of our Town Centres as well as significant funds towards the first phases of the restoration of The Pavillion in Torquay and Oldway. There are also capital commitments to cover the development of detailed plans for enhancements of the Brixham Fish Market, a new Brixham multi-storey car park and expansion of employment space in support of our High Tech Industries in Paignton.

Despite the challenges we have described above, we believe we are delivering for the people of Torbay as we promised to do. With you, our residents, at the heart of everything we do, we want to hear your thoughts. Along with your feedback, the confirmation of the Government settlement and feedback from members of the council this will help us to set a balanced budget for 2026/2027 and provide a sustainable financial future for Torbay Council.



Councillor David Thomas
Leader of Torbay Council



Councillor Alan Tyerman
Cabinet Member for Housing, Finance and
Corporate Services

Statement from the Director of Finance

Introduction

1. This document details information to support the Cabinet's draft budget for 2026/27.
2. It provides an overview of the budget proposals and key factors that have influenced the 2026/27 budget, as well as the financial outlook for future years. Alongside this report are other relevant budget documents that will be presented to Council in February 2026, as follows:
 - a. 2026/27 Capital Strategy,
 - b. 2026/27 Treasury Management Strategy, including Investment Policy and Minimum Revenue Provision Policy,
 - c. 2026/27 Reserves Statement.
3. Also relevant are:
 - d. Corporate Asset Management Plan,
 - e. 2025/26 Revenue and Capital Budget Monitoring Reports.
4. Proposed Fees and Charges and a summary of Financial Sustainability Plans are detailed as appendices along with an overarching Equalities Impact Assessment.

Budget context and overview

5. These budget proposals are presented in the light of continued financial uncertainty. Whilst the Government's Autumn Budget was delivered on 26 November 2025 and the latest Policy Statement has been received, we know that the 'devil is always in the detail' and the provisional Local Government Finance Settlement, is expected during the week commencing 15 December. The Final Settlement, which can include further changes, is not expected until the end of January, or even early February 2026.
6. Consequently, setting the budget is challenging, especially given this will be the first one using the new Fair Funding Formula, where there could be large variances for councils across the country. We do however welcome the Government's plan to issue a multi-(three)year settlement and this will help with the budget process and financial planning for the medium term.
7. Inflation has reduced significantly from the highs of 2022 but has increased since the 1.7% (CPI) reported for Sept 2024. The CPI for Sept 2025 was 3.8% mainly due to increasing energy and food prices. This has resulted in many residents continuing to struggle with the cost of living, with a consequential effect on the demand for council

support services and reducing council income levels. Inflation is expected to decrease over coming months with the Government's target rate remaining at 2%.

8. Financial stress remains across the sector, with many local authorities struggling to set balanced budgets. It is vital that prudent decisions continue to be made to protect the Council into the future; ensuring that income is optimised through appropriate rises in Council Tax and local fees and charges. The Council's reserves also need to be retained and used strategically to mitigate future risks.
9. The impact on the Council's expenditure and funding has been estimated within the Medium-Term Resource Plan and the 2026/27 budget proposals. Clearly the financial impact in future years can only be a forecast and officers will continue to update estimates and aim to mitigate as far as possible any medium-term financial impacts.
10. Central Government expect upper tier and unitary councils to increase their council tax rates by 4.99% each year and this assumption is built into the formula and calculations of the Local Government finance settlement. The rate of increase specifically relating to a levy for Adult Social Care (ASC) is 2%, with 2.99% expected for other services.
11. Members of the Overview and Scrutiny Board, (through the Priorities and Resources Review Panel), will examine the proposals in detail and stakeholders and residents will have the opportunity to make representations on the proposals through the consultation, commencing on 4 December 2025. The Cabinet will present final budget proposals after consideration of the consultation responses and confirmation of final funding early in the new year.

Summary of Budget Proposals for 2026/27

Executive Summary

12. A summary of the revenue budget changes proposed for 2026/27 is detailed below and **shows at this stage an overall funding gap of £700k.**

<u>Summary of budget proposals - 2026/27</u>	
	Base Increase Projection 26/27 £m
ESTIMATED FUNDING CHANGES	
- Council Tax	-5.050
- Funding through Fair Funding Formula allocation	-2.202
- Other income inc specific grants and business rates pooling	-1.092
TOTAL ESTIMATED FUNDING INCREASE	-8.345
PROPOSED BUDGET CHANGES	
Pay and Superannuation:	
- Pay award estimated at 3%	1.760
- Contingency for pay award over 3%	0.600
- Reduction in employers superannuation rate	-0.450
General and contract inflation	
- ASC contractual inflation	1.924
- CSC contractual inflation on placements	0.840
- Voluntary Community Sector contracts (incl Community Helpline)	0.150
- Various other contractual increases - IT, Insurance, Libraries etc	0.600
- SWISCo. Contract Inflation	0.720
- Inflation increase on fees and charges income	-0.200
Demand:	
- CSC - demand and complexity	1.200
- SWISCo. Insurance costs, TCCT transfer, enforcement income shortfall	0.280
Rebase budgets:	
- Baseline budget for Economic Development service	0.200
- Legal services. Increase base budget to reflect demand	0.250
- Other emerging and smaller spending pressures	0.278
Ringfenced grants:	
- Children's Social Care Prevention Grant - related spend	0.658
- Public Health grant - related spend	0.234
TOTAL PROPOSED BUDGET CHANGES	9.044
ESTIMATED BASE BUDGET GAP	0.700

13. Given the uncertainties around Council allocations for 2026/27 through the new funding formula mechanism, we have taken a prudent approach to our estimates and anticipate a settlement that will close the estimated budget gap highlighted above. We will continue to explore other ways of closing any remaining gap, particularly looking at areas initially identified, where new Financial Sustainability Plans may be required.
14. There are also a number of areas where one-off funding is proposed for 2026/27 to address non-recurring pressures. These are summarised below:

	2026/27
Estimated one-off or time limited pressures	£
LGR preparation costs	0.100
Fleet walk - required investment	0.650
Paignton and Preston waterfront - reduced income	0.300
Assets under transition - e.g. Union Square, The Strand	0.500
ICT - replacement server	0.200
H&S works on on former TCCT land & assets	0.200
Special Housing reserve for those most in need	0.500
	2.450

15. The funding for these areas are detailed within the report but are mainly from one-off underspends/surpluses from Treasury Management, superannuation costs, collection fund surpluses and estimated savings from temporary accommodation (as a result of additional property purchases).

Local Government Finance Settlement for 2026/27

16. For Local Government, the allocation passported to councils is determined through the Local Government Finance Settlement (LGFS). The Autumn 2025 budget statement confirmed that the 2026/27 settlement will be a multi-year settlement using a new Fair Funding Formula to allocate money across Councils.
17. The Government released its Local Government Finance Policy Statement 2026-2029 on 20 November 2025, which set out the government's plans for reforming local government finance, including details of the proposals they intend to consult on at the provisional Local Government Finance Settlement 2026-27 to 2028-29 ('the provisional Settlement') in December 2025. Local authority allocations will be published in the usual way, within the Provisional Settlement in mid-December.
18. Key national messages from the Policy Statement suggest we should see the following when the provisional settlement and allocations are released in December:
 - a. A multi-year financial settlement covering 2026/7 to 2028/29

- b. Additional £2.4bn into children's social care prevention and de-escalation.
 - c. £3.4bn of new grant funding
 - d. A new formula for allocating funding.
 - e. New arrangements and a reset for business rates funding.
 - f. Simplification and rationalisation of formulas for calculating need and funding streams, including grants.
 - g. Transition arrangements over three years to minimise the impact of the new arrangements and variances in allocations.
 - h. Continuation of the Recovery Grant, introduced in 2025/26.
19. Further detail is required to understand the full financial impact of the new funding formula for 2026/27, which should be provided within the provisional settlement in mid-December 2025.
20. Estimates of Council allocations by independent third parties show Torbay as one of the Councils losing out from the new formula and highlights a reduction in funding of circa £5m, phased in over the next 3 years. For 26/27 we are assuming a £1.8m reduction in our baseline funding through the new formula allocation.
21. In 2025/26 we prudently excluded a few of the newly announced grants from our base budgets, treating all, or part of the allocations as one-off funding, pending further details of the new funding formula. The Children's Social Care prevention grant is one of these and is ringfenced and covered below. The Extended Producer Responsibility(EPR) grant and Recovery grant are both un-ringfenced and, as they are now both expected to continue into 2026/27 and beyond, will now be brought into the base budget for 2027/28. This helps to offset the reduced formula allocation expected next year.
22. The table below provides an estimate of the various funding streams (incl. key grants) for Torbay Council in 2026/27 and the comparison against the settlement allocations for 2025/26 and what was included in base budgets for 2025/26. This shows an increase in Torbay's spending power of £7.252m, just over £2m more than it would have been if the Recovery Grant had been built into the base budget last year. Similarly, because the Extended Producer Responsibility (EPR) and Children's Families and Youth Grant were not built into the base in full, the total increase in base revenue funding for 2026/27 is estimated at over £8m.

	Settlement	BASE budget	Base Increase
	25/26	2025/26	Projection
	£m	£m	£m
PROJECTED FUNDING - CHANGES			
Council tax - tax base - assume growth at 0.5%			-0.481
* Council Tax increase at 2.75% in 2026/27			-2.645
Adult Social Care Precept at 2%			-1.924
Total for Council Tax	-96.196	-96.196	-5.050
Revenue Support Grant	-8.460	-8.500	0.000
* Business Rates	-42.770	-42.800	0.000
Retained Business rates above baseline	-2.400	-2.400	0.000
* Social Care Grant	-22.110	-22.115	0.000
ASC Market Sustainability and Improvement Funding	-3.630	-3.625	0.000
ASC Discharge (Rolled into Better Care Grant)	0.000	0.000	0.000
Better Care Grant (was Improved Better Care Fund (IBCF))	-10.900	-10.903	0.000
Temp Accom element of Homlessness Prevention Grant	-0.670	-0.670	0.000
Recovery Grant	-2.085	0.000	0.000
Employer NI contributions grant	-1.225	-1.225	0.000
Total of areas included in new funding assessment allocation	-94.250	-92.238	-2.202
Total 'New spending power' for Torbay Council	-190.446	-188.434	-7.252
Estimated loss of surplus from business rates pooling	0.000	0.000	0.950
Public Health Grant	-11.711	-11.711	-0.234
Children's Families and Youth grant	-1.958	-1.300	-0.658
Domestic Abuse Safe Accommodation grant	-0.401	-0.401	0.000
Extended Producer Responsibility (EPR) Grant	-2.300	-1.150	-1.150
Homelessness Prevention Grant	-1.485	-1.058	0.000
Crisis and Resilience Fund	-2.490	-2.490	0.000
Homelessness and Rough Sleeping and Domestic Abuse grant	-1.390	-1.390	0.000
Levy Account Surplus - one off	-0.272	0.000	0.000
TOTAL ESTIMATED REVENUE FUNDING (inc Grants)		-207.934	-8.345

Council Tax and Referendum Limits and Council Tax Base

23. To control the level by which local authorities can increase Council Tax, the Government has set limits at which point a referendum would be required. This will continue at 3% for 2026/27. This draft budget assumes the same approach is taken as the last two financial years, which was for a **2.75% increase** – slightly below the Government cap.
24. In addition, MHCLG provide upper tier Councils the flexibility to **increase Council Tax by a further 2% for Adult Social care** and the 2026/27 budget proposals assume that this levy will be applied.
25. In 2025/26, Torbay had the second lowest Band D Council Tax in Devon at £2,351 including the Fire and Police precepts (but excluding Parish and Town Council precepts) and the increases proposed would ensure these low rates continue.
26. The Council Tax base is adjusted each year based on the net number of properties that we are able to levy charges against across the Bay. In addition to a review of residents claiming 'Single Person (Council Tax) Discount', (SPD), the Council also introduced a Council Tax premium of an additional 100% in relation to second homes held within the Bay (where there is no identified resident in a specific furnished dwelling). Increases arising from these changes have been incorporated within the 2026/27 draft budget proposal with a prudent 0.5% increase in our tax base added.

The impact and levels of Council Tax base will continue to be reviewed to understand any impact from changing behaviour of residents, particularly those with second homes.

27. The Council Tax bill that is sent out to residents is made up of three main component parts, namely:

- Torbay Council (including Brixham Town Council);
- Devon and Cornwall Police Authority; and
- Devon and Somerset Fire and Rescue Authority.

Once these have been declared by the respective bodies they will be included in the final Council Tax setting report which will be presented to the Council in February 2026.

Estimation of Council Tax Surplus/Deficit

28. The Council makes an estimate of the surplus or deficit on the Collection Fund at year end, arising from under or overachieving the estimated Council Tax collection rate. Rates have increased over recent years and are now only marginally lower than pre COVID levels, with the Council assuming a **96% in-year collection rate**.

29. As a result and with further improvements expected, we are **estimating a one-off £500k surplus in 2026/7 compared with the levels budgeted**. A further review will be undertaken as part of next years' budget setting to assess whether this surplus can be incorporated within future year base budgets.

30. As a local precepting authority, as defined in the Local Government Finance Act 2012, Brixham Town Council will not be required to fund any Council Tax deficit, nor will they be entitled to a share of any surplus on the Collection Fund.

National Non-Domestic Rates (NNDR)

31. Since the introduction of the Business Rates Retention Scheme in April 2013, the forecasting of NNDR has involved a wide range of complex variables and influences such as forecasted business rate appeals and anticipated reliefs making medium term financial planning difficult. To mitigate this risk and potential impact of economic conditions on business' ability to pay NNDR, the Council budgets for a contingency for non-collection.

32. The Fair Funding Review has proposed a reset of the business rates retention system, with the aim of aligning funding with need and rewarding business rate growth. Transitional arrangements will provide a safety net to councils negatively affected by the changes.

33. For many years, the Council, along with other Devon Councils, have been part of an NNDR pool, which Torbay has gained from to the value of circa £0.9m. It is unlikely that these 'pools' will continue under the new funding arrangements, which will result in a shortfall from the lack of 'pool' income. The budget proposals take this reduction into account when estimating the overall new levels of funding that the Council will receive.

Pay, Pensions and National Insurance

34. The Local Government pay award for 2025/26 was 3.2%, in line with estimated reductions to inflation rates. Despite CPI inflation at 3.8%, within the proposed budget we are **estimating a slightly lower pay award of 3% for 2026/27, adding £1.7m to the Council's staffing budgets**. Given the high inflation rate and uncertainty around pay award agreements, we are also **proposing a contingency of £600k to be set aside to mitigate against risk of a pay award that exceeds this estimate or any significant increases in the National Living Wage**.
35. In 2022 there was a triennial valuation of the Devon County Pension Fund to ensure that employer contribution rates are set for the following three financial years to meet the long-term employee pension benefits requirements. This resulted in an increase in Torbay's "primary" rate to 18.4% (from 16.7%) from 2023/24. A recent revaluation of our pension fund is showing a healthy surplus position and as a result, our employer contribution rate for superannuation payments is going to decrease from 18.4% to 16% in 2026/27. This is estimated to produce a saving of £900k, which we will monitor, and phase in, over two financial years. **We are proposing a base budget saving from superannuation employer contributions of £450k for 2026/27 and a one-off contribution of the same amount**. We will keep the situation under review throughout next financial year, which will provide the certainty required to include the remainder in the base budget for the following year.
36. A number of changes to the employers National Insurance Contributions were made last year, resulting in significant additional costs and additional funding from Government. These budget proposals assume that no further material changes will be announced and introduced for 2026/27.

Adult Social Care

37. In Adult Social Care (ASC), we have a long and successful history of integration, which continues with Torbay and South Devon NHS Foundation Trust delivering statutory adult social care services on our behalf. Integrated health and social care creates better outcomes for our residents and all partners. In 2024 we signed a new five-year contract, commencing from April 2025, extending our integrated arrangements with an increase in budget to recognise the demands and cost pressures.

38. The Council's commitment within the contract is an **increase in contract fee of £1.7m, which represented the equivalent to 2% ASC Council Tax precept**. Recognising that spend is currently well in excess of the budget provided by the Council, we committed a further increase in 2026/27, equivalent to 1% Council Tax. These financial commitments had to be made by the Council without the certainty of future government funding models for Social Care over the five-year period of the new contract.
39. In previous years we have received significant additional funding for ASC through specific grants. The Social Care Grant was the largest of these at £22m in 2025/26, which has always been split equally between Children and Adults Social Care. These grants will now be wrapped up within the new funding settlement with, at this stage, no increases anticipated over the next three years. Should there be any subsequent increases, the Council will seek to passport 50% of the increase into the integrated care contract (as per previous years).
40. There remains a significant gap between the amount that the Council pays for adult social care and what the Trust spends on the integrated services. We continue to work closely with Health colleagues on a joint ASC transformation programme, (funded from Council earmarked reserves), to identify savings and efficiencies, focussing on areas such as reablement, learning disability support and extra care provision.
41. The Voluntary and Community sector (VCS) plays a critical role within childrens and adult social care, providing a diverse range of services and support that complement the statutory services provided by the Council and the Integrated Care Organisation. The sector continues to face significant financial challenges and in response to this, the Council **is proposing to add £150k to the 2026/27 base budget to provide a fund through which additional support and resilience can be provided to the VCS**. This will help to ensure that services such as the Community Helpline is able to continue to deliver crucial support to individuals and families.

Community Services

42. The level of homelessness and the need for temporary accommodation was particularly impacted by COVID and subsequently by the increased cost of living. An additional £900k was added to the 2024/25 budget to meet the increased costs of temporary accommodation, Hostel operational costs and support for the prevention of homelessness.
43. A £10m investment was made in 2023/24 to directly purchase properties and reduce the reliance on spot purchasing of temporary accommodation, which has helped to mitigate cost pressures and increase accommodation options available to the Housing team. This has helped to stabilise costs, with only a further £100k being allocated in the 2025/26 budget towards the prevention of homelessness and to support households in finding permanent housing.

44. The Council's insourcing of the Homeless Hostel contract has also helped the financial position, improving throughput and availability of cost neutral accommodation for single people.
45. The Council has had a Financial Sustainability Plan in place since 2024/25 budget for homelessness and temporary accommodation and this continued focus has resulted in a much more stable budget position. Recent budget monitoring reports show that current levels of demand and costs are now much more aligned with budgets.
46. The Financial Sustainability plan will remain in place with the service continuing their strategic work to improve accommodation pathways and commissioning plans. This includes reviewing homelessness preventative work, arrangements around Housing Management subsidy and opportunities to lever in further grant funding from Homes England. As a result of this work and the introduction of several Council led housing schemes, providing additional accommodation pathways, the service is expected to **provide a £500k underspend in 2026/27, which will be transferred into a specific earmarked reserve which is targeted to provide further housing support for those most in need.** At this stage, the £500k will be treated as a one-off saving for 2026/27 only and will be kept under review throughout the year.

Children's Services

47. Our continuous improvement journey within Children's Services remains crucial to the Council's medium term financial stability. As a result of the significant improvements in this service, along with additional investment (£2m in 24/25 and £1m in 25/26), financial stability has been sustained over the last couple of years.
48. However, the service remains vulnerable to changes in demand and high-cost fluctuation, in particular residential care where a relatively small change in numbers can have a significant financial impact. This is evident within our latest budget monitoring report, where Children's Social Care is forecasting a £2m end of year deficit.
49. There is a national sufficiency issue in respect of placements, affecting both fostering and residential children's homes. This challenge is further compounded by the requirement for post-16 placements to be Ofsted registered. These factors are causing significant disruptions in the market, with private providers substantially increasing their costs.
50. In practical terms, this means that for each available placement, there are a large number of local authority referrals and we often struggle to find suitable placements. As a result, we are increasingly relying on unregulated provision, which is not only on the rise nationally but also comes at a significantly higher cost.
51. We continue to work diligently to manage these pressures, but it is proposed within this budget that we **increase the budget for 2026/27 by £2m to recognise the**

demand and increases in provider costs. Our financial sustainability plan remains in place for this area as we strive to navigate this challenging situation, focussing on early help, prevention and the development of a sustainable Family Hub model. One of the actions progressing is the creation of additional placements within Torbay to offset demand and help mitigate against reliance on high-cost external placements over the medium to long term.

52. A Financial Sustainability plan also remains in place for Home to School Transport, although no material pressures are projected in this area. The actions that have taken place so far within the plan have helped to manage spend within budget, focussing on route planning/optimisation, more robust control over contracts, increasing transport options and improving the independence of our young people.
53. In previous years Children's services have received 50% of the Social Care Grant, which was £22m in 2025/26. This grant is expected to be wrapped up within the new funding settlement, with no increases anticipated over the next three years at this stage. This will be kept under review as further funding announcements are made.
54. We are expecting a ringfenced Children's Families and Youth grant to remain outside of the new formula funding arrangements and estimating that our allocation will be the same as last year at £1.958m. This will include the Children's Social Care Prevention Grant, which was £658k in 2025/26, and was prudently budgeted for as one-off funding last year. Going forwards this will be included within the base and spent in line with grant conditions, supporting prevention and the roll out of Family Help and Child Protection reforms - helping families to overcome challenges at the earliest opportunity and prevent escalation into statutory services.

Dedicated Schools Grant

55. We have not yet received details of Torbay's 2026/27 Dedicated Schools Grant (DSG) allocation and the split between the Schools Block, Early Years Block, Central Schools Block and High Needs Block. The Council will, as usual, direct the entire grant received in respect of Dedicated Schools Funding through to those areas defined in the School Finance Regulations. The value of the Dedicated Schools Grant (DSG) before academy school recoupment and other High Needs Block adjustments in 2025/26 was £155.494m, with £64.383m retained in the Council's budget for expenditure related to maintained Schools and other functions.
56. Pressures on the High Needs Block continues, arising from the level of demand and referrals from schools and other agencies for support to pupils with additional needs. In recognition of this pressure, Local Authorities, in consultation with Schools Forum, can agree a 0.5% virement (in 25/26 this would have been £545k) of funding from Schools Block to help fund the increased demand within the High Needs Block (Torbay has, to date, chosen not to action this). The overspend on the DSG in 2025/26 is estimated to be £1.588m, resulting in a cumulative forecast deficit of £16.057m.

57. The Council is part of the Safety Valve programme with the Department for Education (DfE). In this arrangement the Council and its partners produced a deficit recovery plan in 2022 that initially led to a balanced High Needs Block position by 2026/27. Due to continuing pressures within the High Needs Block and through regular monitoring reports to the DfE, this balanced position is now forecast to be achieved by 2031/32. DfE have agreed to fund the cumulative deficit of, up to, £12.910m, as long as milestones are met during the process. To date we have received £9.293m from the DfE towards the deficit. The Government continue to review these arrangements and further information is expected in 2026.
58. Following a full Needs Analysis and Review of the Special Educational Needs and/or Disabilities (SEND) provision within Torbay, alongside the increasing demand for specialist education support, we are currently trialling a locality model across the area. We continue to work through a financial sustainability plan for SEND provision, which includes the use of a locality model - based on an analysis of need and implementing more effective commissioning arrangements.
59. It aims to bring services together to support the children and young people of Torbay in their local community, reduce the requirement for an Education, Health and Care Plan (EHCP) to receive support and therefore reduce the delays that families are experiencing in receiving the support that their children need. The model will allow the support to be received more rapidly and in their own communities. Along with other benefits, the process will be needs led, with localised decisions by local stakeholders about how children and young people's needs can be best met.

Corporate Services

60. Despite £250k being added to the Legal Services budget in 2025/26, we are currently forecasting an overspend of £450k in the current year. Demand for legal support and advice continues to be very high, impacted by the increasing number of projects and initiatives being progressed across the Council. The Service also continues to experience difficulties in recruiting permanent staff, which has meant they are forced into using more expensive agency staff to continue delivering the required support.
61. The recruitment of legal professionals in the public sector is a national issue and the Council has struggled to compete with the salaries paid by other organisations – both within the private and public sector. The application of increased additional market factors is starting to have a positive impact and improve the success in recruitment, but demand levels has meant that spend remain high.
62. A Financial Sustainability plan continues to be in place with relevant actions kept under review. However, **it is proposed that a further £250k is added to the service budget in 2026/27** to recognise this ongoing pressure and help fund the continuing and increasing demand for legal support.

63. We are proposing **an increase of £600k across a number of budgets to meet the costs of inflationary increases across a number of our key contracts** or areas where we have significant spend and where we are estimating increases above the average CPI inflation levels. This includes areas such as our IT licences, Insurance policies and Libraries services contract.
64. Within our IT service there is a pressure regarding our data security and management, with the need to invest in server replacement. This work is essential to ensure our core data is backed up appropriately and we have resilience across Council services. This budget therefore proposes **an additional £200k one-off spend in 26/27 to support this essential server replacement.**
65. Additional one-off spend in 2026/27 of **£100k is also proposed to cover the costs associated with further preparation for activities associated with Local Government Reorganisation.** Costs in 2025/6 have exceeded our modest budget of £80k and this additional funding would recognise, and respond, to this pressure.

Finance and Investment Budgets

66. Throughout the 2025/26 financial year, we have achieved a surplus from our financial returns on cash balances held. Although interest rates have continued to fall over the last two years, we have secured interest rates on our investments that exceed our budgeted levels. We are also projecting an underspend on the level of interest payable by the Council, as a result of managing our borrowing requirements, along with the holding of reserves and grant funding in advance of drawdown of associated spend. We are currently projecting an underspend of £0.750m for the 2025/26 financial year, but expect this to increase in the next quarterly monitoring to £1m.
67. Due to the volatility in rates, and anticipated reduction in cash held, it is proposed that the base Treasury Management income budget remains at the same level into 2026/27. To provide an element of stability we have previously taken the opportunity to utilise some of our cash balances to repay, and reprofile, our long-term debt portfolio and have also entered into some longer term secure bond investments to reduce reliance on short term interest rates. We continue to look at further Treasury Management opportunities to improve the stability of our investment and borrowing portfolio leaving us less exposed to fluctuations in rates over the coming years.
68. Whilst cash balances remain relatively high at the start of the year, there will be further surpluses generated in 2026/27 (which can't be guaranteed over a longer term). **We have therefore budgeted for a £1m one-off underspend next year which will be utilised to fund other one-off/time limited spend** as detailed within this document.
69. The income we receive from our Commercial Investment portfolio continues to remain strong and contributes circa. £4m to the annual revenue budget. The portfolio continues to be monitored and managed closely alongside the Council's wider

holding of income generating assets, to ensure financial benefits are optimised and informed decisions can be made over holding / investing / or disposing of assets. It is essential that these assets are regularly monitored as we are required to review our 'out of area' asset holdings in advance of government approving any borrowing from the Public Works Loan Board, (PWLb).

70. There are a number of smaller budget pressures across the council that are not individually material, where budgets are now out of sync with current and expected cost levels, however collectively they are significant. For the purpose of initial budget setting, it is proposed that **£278k is allocated to Finance for these various spending pressures** and then allocated out across the relevant services.
71. It is proposed that **Fees and Charges across Council services will generally increase by an average of 3.5% for 2026/27**. Actual increases will vary depending on rounding and there will be some exceptions, particularly where the rates are set nationally, e.g Housing or subject to market factors and competition. This **is expected to produce a further £200k of income to offset the increased pay and inflation costs associated with services**. As above, the £200k has been added to the Finance budgets for this initial budget setting and will then be allocated across services. The proposed Fees and Charges schedule for 2026/27 are detailed in **Appendix 1**.

Place based services

72. Several budgets within the Pride of Place Directorate were rebased within the 2025/26 budget and this has resulted in no significant overspends being forecast for the Directorate within 2025/26 budget monitoring to date. There are just two areas where additional base funding is required, and proposed, for 2026/27, as detailed below.
73. The Economic Development service has historically relied on various external income and grants to fund the team and some of its core activities. Some of these are no longer expected or will reduce significantly in 2026/27, presenting a base budget pressure. **Additional base budget of £200k is proposed in order to put the team, and its critical economic development activities, into a financial sustainable position**.
74. Torbay Coast and Countryside Trust (TCCT) has recently announced its closure and work is underway to understand how the Council can support the continuation of services and at what residual cost. It is **proposed to budget for £200k one-off costs in respect of urgent repairs and maintenance works** required to ensure compliance with health and safety requirements in areas such as coastal paths.
75. In recent years, the Council has identified a number of assets for regeneration and has been working closely with its partners to develop plans for these assets. As the development plans progress there is a transition cost relating to increased costs and

reduced rental income, which needs to be budgeted for. It is **proposed that one-off funding of £500k is included within the 2026/27 budget relating to the increased net costs of assets under development, particularly in respect of Union Square and the Strand.**

76. Similarly, work has commenced on the Paignton and Preston Waterfront project, which will build stronger sea defences as well as make the promenade more attractive to residents, businesses and visitors. Whilst the site is under development it has been necessary to decommission several parking spaces and remove a number of beach huts at Preston Sands to enable essential works to take place. These parking spaces and beach huts will not be in place for the 2026 summer and therefore will not provide any income to the Council over this time. It is **proposed to reduce the associated income budgets by £300k in 2026/27 to recognise the loss of income during development of this project.**

Wholly Owned Companies

77. The budget proposals include a **base inflationary increase in the SWISCO contract for 2026/27 of £720k**, which recognises general inflationary increases in the cost of delivering services, including staffing costs. Staffing is a significant pressure within SWSICO, experiencing additional costs from pay awards and changes to the National Living Wage. The company continues to review all its activities with the aim of increasing efficiencies, and optimising income generation.
78. SWISCO is experiencing some specific pressures that are proving difficult to manage and absorb within 2025/26, which are evident within recent year end projections. A phased replacement of an ageing fleet of vehicles will mitigate the additional costs associated with increased repairs and maintenance costs and associated hire costs, but increased insurance, agency staff and recycling costs are likely to continue. SWISCO are also projecting a significant shortfall in enforcement income compared with the annual budget. An approach that focuses much more on education and community engagement rather than issuing penalty notices is working well but having an impact on the level of income collected. **Therefore, an additional £280k is proposed to address these emerging and continuing pressures within SWISCO.**

Capital Plan

79. As required by the Council's Constitution, the draft Capital Investment Plan for 2026/27 has been published alongside the 2026/27 Capital Strategy. This is based on the latest budget position as per the Council approved capital plan (quarter 2). The plan will continue to change and therefore spending profiles and funding sources

will also change throughout the year. An updated plan will be presented with final budget papers in February 2026.

80. The level of cost inflation on construction contracts remains high with significant cost increases on many projects. This has often required original business cases for capital projects to be reassessed to ensure financial viability. The staged 'gateway' approach continues to operate, with oversight through the Capital Growth Board (with Cabinet representation), to provide strong governance.

Reserve Levels

81. Following an internal review and rationalisation of reserves, the Council's General Fund Reserve has been maintained to ensure it is at the level recommended by CIPFA. Based on 2026/27 estimates, reserves will remain at the recommended level of 5% of our net revenue budget.
82. The Finance Director (Chief Finance Officer) has undertaken a thorough review of all Council Reserves held and subsequently updated the Financial Reserves Policy which is detailed as **Appendix 2**.
83. As detailed in the Statement, reserves will not be used to meet the costs of any on-going service provision or spend commitments and, as such, the 2026/27 budget proposals do not include any use of any earmarked reserves to fund "base budget" costs.

CIPFA Financial Resilience Index and Benchmarking

84. To provide more information and transparency on the Councils' financial position, we have reviewed a number of performance measures used within the CIPFA "Financial Resilience Index" as a comparative analytical tool, however the latest data available relates to 2023/24, so is now a couple years out of date.
85. The Index shows the Council's position on a range of measures associated with financial risk assessment, with the key messages for Torbay as follows:
 - Adults and Children's Social Care spend is high in relation to net revenue expenditure;
 - The level of interest payable compared with net revenue expenditure and the level of gross external debt is high;
 - The proportion of fees and charges against total service expenditure is lower than average;
 - The level of reserves is maintained at a good level and not depleting.

We continue to use this information along with findings and recommendations from other reviews and benchmarking, including internal and external audits, to challenge our existing policies and practices and drive value for money through.

Medium Term Resource Plan

86. As mentioned previously, these budget proposals are presented following the Governments Autumn budget statement on 26 November 2025, however we await further detail within the provisional Local Government Finance Settlement which is expected in the week commencing 15 December 2025.
87. Despite uncertainty, the Council has forward projected its anticipated income levels and spend commitments over the next three financial years as detailed in the table below. We will continue to keep this forecast under review, and update for any significant changes resulting from further funding announcements and any material budget monitoring variances within 2025/26.

MEDIUM TERM RESOURCE PLAN - SUMMARY				
2026/27 - 2028/29				
	Base Increase Projection 26/27 £m	Base Increase Projection 27/28 £m	Base Increase Projection 28/29 £m	
FUNDING				
Council Tax	-5.050	-5.315	-5.850	
Funding through Fair Funding Formula allocation	-2.202	0.490	0.150	
Other income inc specific grants and business rates pooling	-1.092	-0.239	-0.244	
Total estimated funding	-8.345	-5.064	-5.944	
PRESSURES				
Staffing incl pay and superannuation	2.360	1.813	1.867	
General and Contract inflation	4.034	4.403	4.615	
Demand	1.450	-0.300	-0.400	
Rebase budgets	0.308	0.000	0.850	
Ringfenced grant exp	0.892	0.239	0.244	
Total estimated spending pressures	9.044	6.155	7.176	
ESTIMATED BUDGET GAP (deficit)	0.700	1.090	1.232	

88. At this stage, there are modest budget gaps for 2027/28 and 2028/29, which have been minimised where possible through the estimation of limited new pressures emerging, offsetting the real terms phased reduction from our funding allocations.
89. As in previous years, a strategic approach has been taken in agreeing and delivering actions within Financial Sustainability Plans, which underpin the 2026/27 revenue budget and provide the basis for continued management of budget pressures through 2027/28 and 2028/29. These plans focus upon key areas of budget spend and pressures where relevant action can make the biggest difference, both in terms of outcomes and financial savings. There is an expectation that these plans manage the emerging pressures within budgets with definitive savings targets and budget reductions actioned, only where they are achievable and can be evidenced.
90. A document summarising the Financial Sustainability plans are shown in **Appendix 3**.

91. The Medium-Term Resource Plan will continue to be reviewed and updated, pending further detail on the Local Government Finance settlement.

Torbay Council Fees & Charges

This document outlines the fees & charges applied by Torbay Council in exchange for goods or services provided by the Council. Fees & charges are categorised to assist decision making.

Category	Description	Suggested basis for change
National	Fee set nationally in statute, by a regulator or similar. The Council is not able to vary these fees or charges.	As per national changes
Cost Recovery	Fee set based on recovery of the <u>full</u> cost to deliver the goods or service. The Council must ensure full cost recovery in the provision of this service.	where full cost recovery is in place, the increase should reflect any changes to the cost of delivering the service. An increase of at least 2.5% is recommended to cover the estimated pay and price increases. This approach ensures fees & charges are rising in line with the costs associated with support/delivery.
Traded	This is a service which is also offered in a commercial environment and the price should reflect market factors	Increase by estimated level of inflation in April 2025. Currently assumed to be 4% and matches
Subsidised	Fee set below cost to deliver in order to incentivise a particular activity. This category of fee or charge is therefore subsidised by the taxpayer	Increase by at least 2.5% to cover the average impact of the pay award. This ensures fees & charges are rising in line with the staff costs associated with support/delivery.
Levy	Fee or retrospective charge as a result of activity which the Council is able to levy an additional charge. These fees/charges are typically higher to act as a general disincentive or penalty to prevent non-compliance or failure to meet an agreed course of activity	Increase by estimated level of inflation in April 2025. Currently assumed to be 2.5% and matches assumptions in our MTFP.

FEES AND CHARGES PROPOSED FOR 2026/27

CONTENTS

Building Control
Car Parking Off Street
Car Parking Pay & Display On Street
Parking Permits & Misc Charges
Community Services
Culture and Sport
Customer Services
Data Protection
Development Control
Governance
Green Spaces (SWISCO)
Harbours - Visitors
Harbours - Annual
Harbours - Fishing Commercial
Harbours - Services
Harbours - Pilotage
Highways (SWISCO)
HWRC (SWISCO)
Land Charges
Legal Services
Libraries
Planning Pre-Applications
Registration
Resort Services
Room Hire Assembly Hall
Spatial Planning
Town Diary & Events

Building Control Fees and Charges

<http://www.torbay.gov.uk/planning-and-building/building-control/bc-fees/>

Standard application charges for new dwellings and those created by conversion (Houses, flats and maisonettes not exceeding 300m ² in area and 3 storeys in height)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate SR			
1 dwelling	1110.00	1175.00	Traded
2 dwellings	1382.00	1463.00	Traded
3 dwellings	1553.00	1644.00	Traded
4 dwellings	1723.00	1824.00	Traded
5 dwellings	1884.00	1994.00	Traded
6 dwellings	2045.00	2164.00	Traded

For developments in excess of 6 units, please contact the Building Control Division for details

Standard charges for small domestic buildings, extensions, rooms in the roof	£ Current 2025/26 Full Plans Charge	£ Current 2025/26 Building Notice Charge	£ Proposed 2026/27 Full Plans Charge	£ Proposed 2026/27 Building Notice Charge	Category
VAT Rate SR					
Extension not exceeding 10m ²	570.00	655.00	600.00	690.00	Traded
Exceeding 10m ² but not over 40m ²	850.00	925.00	900.00	980.00	Traded
Exceeding 40m ² but not over 100m ²	955.00	1060.00	1005.00	1120.00	Traded
Any non-exempt Garage/Carport	465.00	530.00	490.00	560.00	Traded
Loft Conversion	725.00	850.00	760.00	895.00	Traded
Conversion of domestic garage to habitable accommodation	445.00	520.00	470.00	550.00	Traded

(Areas are total floor areas of all storeys measured internally)

Where the total or the aggregation of the floor area of one or more extensions exceeds 40m², please contact the Building Control Department for

Standard charges for the Renovation of Thermal elements, Window replacement and Electrical/Controlled Installations for small domestic buildings VAT Rate SR	£ Current 2025/26 Full Plans Charge	£ Current 2025/26 Building Notice Charge	£ Proposed 2026/27 Full Plans Charge	£ Proposed 2026/27 Building Notice Charge	Category
Renovation of a thermal element to a single dwelling, (replacement roof covering, render, internal plaster or insulation)	260.00	260.00	280.00	280.00	Traded
Controllable electrical work to a domestic dwelling, (not competent persons)	190.00	190.00	205.00	205.00	Traded
Electrical work comprising of re- wiring a whole house (not competent persons)	285.00	285.00	305.00	305.00	Traded
Replacement of windows/doors (not competent persons) 1-4	165.00	165.00	180.00	180.00	Traded
Replacement of windows/doors (not competent persons) 5+	240.00	240.00	255.00	255.00	Traded
Installation of microgeneration systems or the installation of solid fuel, gas or oil fired appliances	210.00	210.00	230.00	230.00	Traded

Standard charges for all other building work (including renovation of thermal elements to Non Domestic Buildings) VAT Rate SR	£ Current 2025/26 Full Plans Charge	£ Current 2025/26 Building Notice Charge	£ Proposed 2026/27 Full Plans Charge	£ Proposed 2026/27 Building Notice Charge	Category
Under £2,000	250.00	310.00	265.00	330.00	Traded
£2,001 – £5,000	395.00	455.00	415.00	485.00	Traded
£5,001 – £10,000	485.00	585.00	510.00	620.00	Traded
£10,001 – £25,000	775.00	775.00	820.00	820.00	Traded
£25,001 – £50,000	925.00	925.00	980.00	980.00	Traded

For developments in excess of £50,000 please contact the Building Control Division for details

Regularisation Fees Domestic Extensions and Alterations VAT Rate OS	£ Current 2025/26
Extension not exceeding 10m sq	865.00
Exceeding 10m sq but not over 40m sq	1230.00
Exceeding 40m sq and over	1528.00
Any garage/carport	735.00
Conversion of domestic garage to habitable accommodation	735.00
Loft conversion	1392.00
Renovation of a thermal element to a single dwelling, (replacement roof covering, render, internal plaster or insulation)	352.00
Installation of microgeneration systems or the installation of solid fuel, gas or oil fired appliances	300.00
Controllable electrical work to a domestic dwelling	270.00
Electrical work comprising of re- wiring a whole house	352.00
Replacement of windows 1-4	240.00
Replacement of windows 5+	323.00
Regularisation Fees The Building or Conversion of New Dwellings VAT Rate OS	£ Current 2025/26
1 dwelling	1325.00
2 dwellings	1,656.00

£ Proposed 2026/27	Category
915.00	Levy
1310.00	Levy
1630.00	Levy
790.00	Levy
790.00	Levy
1445.00	Levy
400.00	Levy
340.00	Levy
310.00	Levy
400.00	Levy
270.00	Levy
340.00	Levy
£ Proposed 2026/27	Category
1469.00	Levy
1829.00	Levy

3 dwellings	1884.00
4 dwellings	2067.00

2080.00
2280.00

Levy
Levy

Regularisation Fees	£
Calculation of Charges for all Other Building Work:	Current
Estimated Cost of Work	2025/26
VAT Rate OS	
Under £2,000	414.00
£2,001 – £5,000	560.00
£5,001 – £10,0000	834.00
£10,001 – £25,000	1025.00
£25,001 – £50,000	1,242.00

£
Proposed
2026/27
430.00
606.00
863.00
1065.00
1286.00

Category
Levy
Levy
Levy
Levy
Levy

For works with an estimated value over £50,000 please contact

Parking - Off Street

Off Street Parking Places – Zone 1 (charges apply 7am to midnight)

VAT Rate SR

Brixham

Car Park	Up to 30 minutes	Up to 1 hour	Up to 2 hours	Up to 3 hours	Overnight ²
Brixham Central Car Park ¹	£0.90	£1.80	£3.00	£4.30	£5.00

¹ – Maximum stay of 3 hours permitted during the period 7am to 6pm every day.

² - Overnight is available 6pm to midnight

Paignton

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours	Overnight ²
Churchward Road Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Crown & Anchor Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Great Western Car Park ¹	£1.80	£3.00	£4.30	n/a		n/a	£5.00
Hyde Road Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Preston Gardens Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Station Lane Car Park ³	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Victoria Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a

¹ – Maximum stay of 3 hours permitted during the period 7am to 6pm every day.

² - Overnight is available 6pm to midnight

³ – Long stay car park also has a section of parking bays that allow a maximum stay of 60 minutes.

Torquay

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours	Overnight ²
Brunswick Square Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Chilcote Close Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Lower Union Lane Multi Storey Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Lower Union Lane Shoppers Car Park ⁴	£1.80	n/a	n/a	n/a	n/a	n/a	£5.00
Lymington Road Coach Station Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Melville Street Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
St Marychurch Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Town Hall Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a
Union Square Car Park	£1.80	£3.00	£4.30	£5.40	£7.80	£9.90	n/a

² - Overnight is available 6pm to midnight

⁴ – Maximum stay of 1 hour permitted during the period 7am to 6pm every day.

Off Street Parking Places – Zone 2 (charges apply 7am to midnight)

VAT Rate SR

Brixham

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours
Freshwater Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Oxen Cove Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00

Paignton

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours
Clennon Valley Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Roundham Car Park ⁵	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00

⁵ – Winter parking charges apply during the period 1st November to 20th March (dates inclusive), these charges are listed at end of this Schedule.

Torquay

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours
Cockington Court Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Cockington Cycle Hub Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Cockington Village Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Hampton Avenue Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Harbour Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Meadfoot Road Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Princes Street Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Shedden Hill Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Torre Valley Car Park ⁵	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00
Walls Hill Car Park	£1.90	£3.10	£4.40	£5.70	£8.60	£11.00

⁵ – Winter parking charges apply during the period 1st November to 20th March (dates inclusive), these charges are listed at end of this Schedule.

Winter Tariff (only available during the period 1st November to 20th March – dates inclusive) – the above charges apply outside

Car Park	Up to 1 hour	Up to 2 hours	Up to 4 hours	Up to 17 hours
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Roundham Car Park	£1.20	£1.60	£2.50	£3.70
Torre Valley Car Park	£1.20	£1.60	£2.50	£3.70

Off Street Parking Places – Zone 3 (charges apply 7am to midnight)

VAT Rate SR

Brixham

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours
Breakwater Car Park ⁵	£2.00	£3.40	£4.80	£6.10	£8.50	£11.30

⁵ – Winter parking charges apply during the period 1st November to 20th March (dates inclusive), these charges are listed at end of this Schedule.

Paignton

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours	Overnight ²
Broadsands Car Park ⁵	£2.00	£3.40	£4.80	£6.10	£8.50	£11.30	n/a
Cliff Park Road Car Park ⁵	£2.00	£3.40	£4.80	£6.10	£8.50	£11.30	n/a
Colin Road Car Park	n/a	£3.40	£4.80	£6.10	£8.50	£11.30	n/a
Goodrington ¹	n/a	£3.40	£4.80	n/a		n/a	£5.20
Quaywest Car Park	n/a	£3.40	£4.80	£6.10	£8.50	£11.30	n/a
Youngs Park Car Park	n/a	£3.40	£4.80	£6.10	£8.50	£11.30	n/a

¹ – Maximum stay of 3 hours permitted during the period 7am to 6pm every day.

² - Overnight is available 6pm to midnight

⁵ – Winter parking charges apply during the period 1st November to 20th March (dates inclusive), these charges are listed at end of Schedule 7.

Torquay

Car Park	Up to 1 hour	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 6 hours	Up to 17 hours
Abbey Park Car Park	n/a	£3.40	£4.80	£6.10	£8.50	£11.30
Beacon Quay Car Park	n/a	£3.40	£4.80	£6.10	£8.50	£11.30
Kilmore Car Park ⁵	£2.00	£3.40	£4.80	£6.10	£8.50	£11.30
Meadfoot Beach Car Park ⁵	£2.00	£3.40	£4.80	£6.10	£8.50	£11.30

⁵ – Winter parking charges apply during the period 1st November to 20th March (dates inclusive), these charges are listed at end of this Schedule

Winter Tariff (only available during the period 1st November to 20th March – dates inclusive) – the above charges apply outside of this period

Car Park	Up to 1 hour	Up to 2 hours	Up to 4 hours	Up to 17 hours
Breakwater	£1.20	£1.60	£2.50	£3.70
Broadsands	£1.20	£1.60	£2.50	£3.70
Cliff Park Road	£1.20	£1.60	£2.50	£3.70
Kilmore	£1.20	£1.60	£2.50	£3.70

Meadfoot Beach	£1.20	£1.60	£2.50	£3.70
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Off Street Parking Places – Commercial Vehicle Locations (Charges apply 7am to midnight)

VAT Rate SR

Brixham

Car Park	Up to 1 hour	Up to 4 hours	Up to 17 hours
Freshwater Car Park	£6.30	£12.80	£18.80

Paignton

Car Park	Up to 1 hour	Up to 4 hours	Up to 17 hours
Clennon Valley Car Park	£6.30	£12.80	£18.80

Victoria Car Park	£6.30	£12.80	£18.80
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Torquay

Car Park	Up to 1 hour	Up to 4 hours	Up to 17 hours
Hampton Avenue Car Park	£6.30	£12.80	£18.80
Lymington Road Coach Station Car Park	£6.30	£12.80	£18.80
Shedden Hill Car Park	£6.30	£12.80	£18.80

Promotional Parking Charges

VAT Rate SR

<u>Parking period up to:</u>	<u>Charge</u>
Parking Promotion 1 – up to 6 hours	50p
Parking Promotion 1 – up to 12 hours	£1.00

Car Parking - Pay and Display Charges

Agreed charges for 2026/27

On Street Parking Places – Zone 1

VAT Rate OS

Paignton

Street	Charging Hours	Up to 4 hours	All day
Sands Road	8am to 6pm, daily	£2.10	£3.20
Steartfield Road	8am to 6pm, daily	£2.10	£3.20

Torquay

Street	Charging Hours	Up to 4 hours	All day
Lymington Road (commuter spaces)	9am to 5pm, Mon-Sat	£2.10	£3.20
Magdalene Road	9am to 5pm, Mon-Sat	£2.10	£3.20
Newton Road	8am to 6pm, daily	£2.10	£3.20

On Street Parking Places – Zone 2

VAT Rate OS

Paignton

Street	Charging Hours	Up to 30 minutes	Up to 1 hour	Up to 1.5 hours	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 5 hours	Up to 6 hours	All day
Adelphi Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Dendy Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Hyde Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Palace Avenue	9am to 6pm, Mon-Sat	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Queens Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Torbay Road	9am to 6pm, daily (one section is 10am to 6pm daily)	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Torquay Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70

Torquay

Street	Charging Hours	Up to 30 minutes	Up to 1 hour	Up to 1.5 hours	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 5 hours	Up to 6 hours	All day
Abbey Road	9am to 5pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Babbacombe Road	8am to 6pm, Mon-Sat (one section is 8am to 6pm, daily)	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Briary Lane	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Castle Road	8am to 6pm, Mon-Sat	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Lymington Road	8am to 6pm, Mon-Sat	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Market Street	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Parkhill Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Pemlico	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Pease Terrace	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Torwood Gardens Road	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Torwood Street	8am to 6pm, daily	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70
Union Street	8am to 6pm, Mon-Sat	£1.40	£2.00	£2.90	£3.60	£4.80	£6.00	£7.10	£8.20	£11.70

On Street Parking Places – Zone 3

VAT Rate OS

Paignton

Street	Charging Hours	Up to 30 minutes	Up to 1 hour	Up to 1.5 hours	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 5 hours	Up to 6 hours	24 hours
Eastern Esplanade	24 hours a day, daily	£1.50	£2.20	£3.10	£3.80	£5.20	£6.30	£7.40	£8.50	£12.20
Marine Drive	24 hours a day, daily	£1.50	£2.20	£3.10	£3.80	£5.20	£6.30	£7.40	£8.50	£12.20

Torquay

Street	Charging Hours	Up to 30 minutes	Up to 1 hour	Up to 1.5 hours	Up to 2 hours	Up to 3 hours	Up to 4 hours	Up to 5 hours	Up to 6 hours	24 hours
Torbay Road	24 hours a day, daily	£1.50	£2.20	£3.10	£3.80	£5.20	£6.30	£7.40	£8.50	£12.20

Parking Permits - Fees and Charges

Types of Parking Permits – Off-Street		Current Charges 2025/26	Charges 2026/27	Category
VAT Rate SR				
Permit Type	Coverage			
Annual (up front)*	Covers use in all Torbay Council car parks	£475.00	£495.00	Traded
Monthly	Covers use in all Torbay Council car parks	£77.00	£79.00	Traded
8 days	Covers use in all Torbay Council car parks	£54.00	£55.50	Traded
4 days	Covers use in all Torbay Council car parks	£30.00	£31.00	Traded
Off Peak	Valid 3.00 p.m. to 10.00 a.m. and covers use in all Torbay Council car parks	£77.00	£79.00	Traded
Weekly Commercial	Covers use in all commercial vehicle spaces at applicable Torbay Council car parks	£75.50	£75.50	Traded
Disabled Persons Parking Permit	Covers use in all Torbay Council car parks	£48.00	£48.00	Cost recovery
Administration fee to change vehicle registration details on car park permits	All car park permits	£25.00	£25.00	Cost recovery

***Note – Cost of Annual Permit increases to £544.50 if paid for using Direct Debit option**

Reserved Bays		Current Charges 2025/26	Proposed Charges 2026/27	Category
Beacon Quay	3 spaces	£700.00	£715.00	Traded
Breakwater	2 spaces	£700.00	£715.00	Traded
Chilcote Close	10 spaces	£700.00	£715.00	Traded
Freshwater	24 spaces	£700.00	£715.00	Traded
Harbour Car Park	Not specified	£700.00	£715.00	Traded
Harbour Car Park - Museum Road	Not specified	£700.00	£715.00	Traded
Lymington Road Coach Station	Innovation centre tenants only (28 spaces) Not for general public sale	N/A	N/A	Traded
St Dominics Close	4 spaces	£700.00	715	Traded
Victoria	40 spaces	£700.00	£715.00	Traded
Shedden Hill Car Park	Torquay Lawn Tennis Club only (10 spaces)	N/A	N/A	Traded
Southern Quay	Residential	£760.00	£780.00	Traded
Southern Quay	Business	£1,590.00	£1,640.00	Traded
Reserved Bays	Notification of change of business	£50.00	£50.00	Cost recovery

Types of Parking Permits – On-Street		Current Charges 2025/26	Charges 2026/27	Category
VAT Rate 0 %				
Permit Type	Coverage			
Annual On Street Permit (up front)**	Covers use in all Torbay Council on street pay and display bays (Zones 1 to 3)	£720.00	£740.00	Traded
Monthly On Street Permit	Covers use in all Torbay Council on street pay and display bays (Zones 1 to 3)	£108.00	£111.00	Traded
Monthly Commuter On Street Permit	Covers use in all Zone 1 on street pay and display areas	£65.00	£67.00	Cost recovery
Healthcare and Emergency Badge	Available to organisations who administer emergency care, provides exemption from limited number of on street restrictions	£15.00	£18.50	Cost recovery

Community Safety Fees & Charges

Food, Health & Safety and Public Safety Discretionary Fees

Body alteration registrations	£	£	Category	2026/27 % rise
	Current 2025/26	Proposed 2026/27		
http://www.torbay.gov.uk/business/licensing/skin-piercing/				
VAT Rate OS				
Tattooing, Electrolysis and Body Piercing (excluding cartridge systems) – Premises	300.00	310.00	Cost Recovery	3.33%
Tattooing, Electrolysis and Body Piercing (excluding cartridge systems) – Practitioner	173.00	179.00	Cost Recovery	3.47%
Practitioner registration at reduced rate per person when completing a joint application (Premises and Practitioner)	104.00	108.00	Cost Recovery	3.85%
Tattooing, Electrolysis and Body Piercing : Amendment to registration (e.g change of name)	57.00	59.00	Cost Recovery	3.50%
Ear piercing using an approved cartridge system – Premises	165.00	171.00	Cost Recovery	3.64%
Ear piercing using an approved cartridge system – Practitioner	145.00	150.00	Cost Recovery	3.45%
Ear Piercing using an approved cartridge system - Practitioner registration at reduced rate per person when completing a joint application (Premises and Practitioner)	87.00	90.00	Cost Recovery	3.45%
Ear Piercing: Amendment to registration (e.g. change of name)	57.00	59.00	Cost Recovery	3.50%

Fish Export Certificates	£	£	Category		2026/27 % rise
	Current	2025/26			
VAT Rate OS					
*Export Support Attestation	140.00	145.00	Cost Recovery	rounded up and ok	3.57%
*Any Export Certificates (fish) – Advanced	140.00	145.00	Cost Recovery		3.57%
*Any Export Certificates (fish) – Advanced - Late Notice where notified after 1pm	187.00	194.00	Cost Recovery		
*Any Export Certificates (fish) – Advanced (where re-issued required due to error caused by business)	140.00	145.00	Cost Recovery		3.57%

*Charges applicable Monday-Friday

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Factual reports to Solicitors following accidents	£	£		2026/27 % rise	
	Current	2025/26	Proposed 2026/27	Category	
VAT Rate OS					
Factual report		248.00	256.68	Cost Recovery	3.50%
Photocopying per sheet		1.78	1.84	Cost Recovery	3.50%
Photographs		Actual costs	Actual costs	Cost Recovery	

Sports Grounds	£	£	Category	2026/27 % rise
	Current	2025/26		
VAT Rate OS				
General or Special Safety Certificate (Sports grounds) - new	3767.00	3900.00	Cost Recovery	3.53%
General or Special Safety Certificate (Sports grounds) – alteration requested by sports grounds	1076.00	1114.00	Cost Recovery	3.53%
Regulated Stand (Sports grounds) - new	1076.00	1114.00	Cost Recovery	3.53%
Regulated Stand (Sports grounds) - alteration requested by sports grounds	538.00	557.00	Cost Recovery	3.53%

Licensing Discretionary Fees

Street Trading		£	£		2026/27 % rise	
		Current	2025/26	Proposed		2026/27
http://www.torbay.gov.uk/business/licensing/street-and-trading/street-trading/						
VAT Rate OS						
Annual			1178.00	1219.00	Cost Recovery	3.48%
3 months			525.00	543.00	Cost Recovery	3.43%
1 month			224.00	232.00	Cost Recovery	3.57%

Daily	172.00	178.00	Cost Recovery	3.49%
Replacement or amendment	40.00	41.00	Cost Recovery	2.50%
Small Traders 0-15 #				
1 day only	200.00	207.00	Cost Recovery	3.50%
2-3 days	354.00	366.00	Cost Recovery	3.39%
4-6 days	517.00	535.00	Cost Recovery	3.48%
7-9 days	678.00	702.00	Cost Recovery	3.54%
10-12 days	839.00	868.00	Cost Recovery	3.46%
13-15 days	1000.00	1035.00	Cost Recovery	3.50%
16+ days	1161.00	1202.00	Cost Recovery	3.53%
Medium Traders 16-30 #				
1 day only	400.00	414.00	Cost Recovery	3.50%
2-3 days	857.00	887.00	Cost Recovery	3.50%
4-6 days	1259.00	1304.00	Cost Recovery	3.57%
7-9 days	1661.00	1719.00	Cost Recovery	3.49%
10-12 days	2068.00	2140.00	Cost Recovery	3.48%
13-15 days	2469.00	2555.00	Cost Recovery	3.48%
16+ days	2792.00	2890.00	Cost Recovery	3.51%
High Traders 31+ #				
1 day only	600.00	621.00	Cost Recovery	3.50%
2-3 days	1373.00	1421.00	Cost Recovery	3.50%
4-6 days	2024.00	2095.00	Cost Recovery	3.51%
7-9 days	2666.00	2759.00	Cost Recovery	3.49%
10-12 days	3311.00	3427.00	Cost Recovery	3.50%
13-15 days	3949.00	4087.00	Cost Recovery	3.49%
16+ days	4604.00	4765.00	Cost Recovery	3.50%
Annual Fee for Outdoor Torquay Town Centre Market Supported by Torbay Council (up to 15 stalls)	1000.00	1035.00	Cost Recovery	3.50%
Annual Fee for Outdoor Torquay Town Centre Market Supported by Torbay Council (up to 30 stalls)	1300.00	1346.00	Cost Recovery	3.54%
Annual Fee for Outdoor Torquay Town Centre Market Supported by Torbay Council (31 stalls plus)	1600.00	1656.00	Cost Recovery	3.50%
If an applicant applying for an event/events, applies for a number of days within a given time period, even if those days are not consecutive or not at the same location				
# Local Community Street Trading Events (i.e. friend of park etc.) where the purpose is charitable, but where stall holders <u>only pay a contribution</u> for charitable				
# Council Event, run by the Events Team (as opposed to an event support by TBC) then fee will be half the fee listed listed in the trader fee table above.				
Charitable Street Trading Events, where ALL money raised is for charitable purposes - Free (with agreement from Council)				

Zoo Licensing	£	£	
	Current 2025/26	Proposed 2026/27	Category
http://www.torbay.gov.uk/business/licensing/animals/zoo/			
VAT Rate OS			
First ever licence	3100.00	3200.00	Cost Recovery
Statutory six yearly inspection	2060.00	2130.00	Cost Recovery
Periodic three year inspection	2060.00	2130.00	Cost Recovery
Informal annual inspection	515.00	530.00	Cost Recovery
Transfer of Licence	280.00	290.00	Cost Recovery

2026/27 % rise
3.23%
3.40%
3.40%
2.91%
3.57%

Dangerous Wild Animal Licences	£	£	
	Current 2025/26	Proposed 2026/27	Category
http://www.torbay.gov.uk/business/licensing/animals/			
VAT Rate OS			
Dangerous Wild Animals Act 1976**	621.00	643.00	Cost Recovery
** Plus costs of vets fees as required			

2026/27 % rise
3.54%

Primate Keeper Licences (NEW)	£	£	
	Current 2025/26	Proposed 2026/27	Category
Primate Keeper Licence**	N/A	675.00	Cost recovery
** Plus costs of vets fees as required			

2026/27 % increase
N/A (new fee)

Animal Licences (except Zoo and DWA) (see Footnote)	£	£	
	Current 2025/26	Proposed 2026/27	Category
http://www.torbay.gov.uk/business/licensing/animals/			
VAT Rate OS			
Home Boarding **	549.00	568.00	Cost Recovery
Kennels inc Catteries **	621.00	643.00	Cost Recovery
Pen Shops **	652.00	675.00	Cost Recovery
Dog Breeding **	652.00	675.00	Cost Recovery
Day Care **	569.00	589.00	Cost Recovery
Horses (Riding Establishments) **	797.00	825.00	Cost Recovery
Keeping or Training Animals for Exhibition ** (was Performing Animals)	569.00	589.00	Cost Recovery
Rescore Visit	275.00	285.00	Cost Recovery
Admin fee (change of circumstances such as change of name, add host to franchisee)	25.00	26.00	Cost Recovery
Licence variation fee (e.g. request to add/remove species)	55.00	57.00	Cost Recovery

2026/27 % rise
3.46%
3.54%
3.53%
3.53%
3.51%
3.51%
3.51%
3.64%
4.00%
3.64%

** Plus costs of vets fees as required

Footnote:

In all cases where there is more than one activity per licence. The fee will be:

- Highest Cost Activity - Full Fee, plus;
- Second (or second Highest) Cost Activity - 30% of fee
- Any third or subsequent activity add 10% of fee

Sex Entertainment Premises	£	£	
	Current 2025/26	Proposed 2026/27	Category
http://www.torbay.gov.uk/business/licensing/sex-entertainment-venue/			
VAT Rate OS			
Sex Shop Establishment: New Application	7000.00	7245.00	Cost Recovery
Sex Shop Establishment: Annual Licence Fee	4050.00	4192.00	Cost Recovery
Sex Shop Establishment: Transfer of Licence	665.00	688.00	Cost Recovery
Sex Shop Establishment: Variation	665.00	688.00	Cost Recovery
Sexual Entertainment Venue: New Application	7000.00	7245.00	Cost Recovery

2026/27 % rise
3.50%
3.51%
3.46%
3.46%
3.50%

Sexual Entertainment Venue: Annual Licence Fee	4050.00	4192.00	Cost Recovery
Sexual Entertainment Venue: Transfer of Licence	665.00	688.00	Cost Recovery
Sexual Entertainment Venue: Variation	665.00	688.00	Cost Recovery

3.51%
3.46%
3.46%

Distribution of printed matter	£	£	
	Current	2025/26	Proposed 2026/27
			Category
http://www.torbay.gov.uk/business/licensing/street-and-trading/leaflets/			
VAT Rate OS			
Consent under CNEA to distribute free printed matter – one distributor	149.00	154.00	Cost Recovery
For each additional distributor up to a maximum of six	28.00	29.00	Cost Recovery

2026/27 % rise
3.36%
3.57%

Park Homes	£	£	
	Current	2025/26	Proposed 2026/27
			Category
http://www.torbay.gov.uk/business/licensing/caravan-and-park-home-sites/			
VAT Rate OS			
Annual Licence Fee (Lower band)	171.00	177.00	Cost Recovery
Annual Licence Fee (Higher band)	3230.00	3343.00	Cost Recovery
Application Fee for a Site Licence	835.00	864.00	Cost Recovery
Application to Transfer a Site Licence	440.00	455.00	Cost Recovery
Application to vary conditions on a Site Licence	440.00	455.00	Cost Recovery
To post site conditions on Council website	103.00	107.00	Cost Recovery
Compliance Notice – Cost of Notice*	103.00	107.00	Cost Recovery

2026/27 % rise
3.51%
3.50%
3.47%
3.41%
3.41%
3.88%
3.88%

*The costs of enforcement will then be added to this figure

Hackney Carriage	£	£	
	Current	2025/26	Proposed 2026/27
			Category
http://www.torbay.gov.uk/business/licensing/taxis/hackney-carriage/			
VAT Rate OS			
Vehicle Annual - New (Includes plate and bracket)	273.00	283.00	Cost Recovery
Vehicle Annual Renewal	199.00	207.00	Cost Recovery
Driver (New) (includes first attempt of Knowledge Test)	388.00	408.00	Cost Recovery

2026/27 % rise
3.66%
4.02%
5.15%

Driver (Renewal)	279.50	294.00	Cost Recovery	5.19%
Drivers badge (replacement)	33.00	34.00	Cost Recovery	3.03%
Vehicle Licence Transfer Fee	74.00	76.00	Cost Recovery	2.70%
Change of vehicle registration (Cherished number plate)	74.00	76.00	Cost Recovery	2.70%
Plate	74.00	76.00	Cost Recovery	2.70%
Replacement bracket	35.00	36.00	Cost Recovery	2.86%
Knowledge test	80.00	83.00	Cost Recovery	3.75%
Replacement paper licence fee	15.00	16.00	Cost Recovery	6.67%
Licence refund fee	15.00	16.00	Cost Recovery	6.67%

Private Hire Vehicles	£	£		
	Current	2025/26	Proposed 2026/27	Category
http://www.torbay.gov.uk/business/licensing/taxis/private-hire/				
VAT Rate OS				
Vehicle Annual New (Includes plate and bracket)	243.00	252.00	Cost Recovery	3.70%
Vehicle Annual Renewal	169.00	176.00	Cost Recovery	4.14%
Driver (New) (includes first attempt of Knowledge Test)	388.00	408.00	Cost Recovery	5.15%
Driver (Renewal)	279.50	294.00	Cost Recovery	5.19%
Drivers badge (replacement)	33.00	34.00	Cost Recovery	3.03%
Operator (per vehicle) - 1 year	72.50	125.00	Cost Recovery	72.41%
Operator (per vehicle) 5 year licence	118.00	500.00	Cost Recovery	323.73%
Vehicle Licence Transfer Fee	74.00	76.00	Cost Recovery	2.70%
Change of vehicle registration (Cherished number plate)	74.00	76.00	Cost Recovery	2.70%
Plate	74.00	76.00	Cost Recovery	2.70%
Replacement bracket and holder	35.00	36.00	Cost Recovery	2.86%
Knowledge test	80.00	83.00	Cost Recovery	3.75%
Replacement paper licence fee	15.00	16.00	Cost Recovery	6.67%
Licence refund fee (e.g. for refused driver applications)	15.00	16.00	Cost Recovery	6.67%

Other Charges	£	£		
	Current	2025/26	Proposed 2026/27	Category
VAT Rate SR				
Handbook & replacements	28.00	28.00	Cost Recovery	0.00%
Assistance/advice appointment	72.50	75.00	Traded	3.45%

Gambling Fees	£	£		
	Current	2025/26	Proposed 2026/27	Category
http://www.torbay.gov.uk/business/licensing/gambling/gambling-premises-licence/				
VAT Rate OS				
Application for new premises licence				
Small Casino	8,000.00	8,000.00	National	0.00%
Bingo Premises	3,500.00	3,500.00	National	0.00%
Betting Premises (Tracks)	2,500.00	2,500.00	National	0.00%
75	3,000.00	3,000.00	National	0.00%
Adult Gaming Centres	2,000.00	2,000.00	National	0.00%
Licensed Family Entertainment Centre	2,000.00	2,000.00	National	0.00%
Application to vary premises licence				
Small Casino	4,000.00	4,000.00	National	0.00%
Casino (existing)	2,000.00	2,000.00	National	0.00%
Bingo Premises	1,750.00	1,750.00	National	0.00%
Betting Premises (Tracks)	1,250.00	1,250.00	National	0.00%
Betting Premises (Other)	1,500.00	1,500.00	National	0.00%
Adult Gaming Centres	1,000.00	1,000.00	National	0.00%

Licensed Family Entertainment Centre	1,000.00	1,000.00	National
1st Annual Fee			
Small Casino	5,000.00	5,000.00	National
Casino (existing)	3,000.00	3,000.00	National
Bingo Premises	1,000.00	1,000.00	National
Betting Premises (Tracks)	1,000.00	1,000.00	National
Betting Premises (Other)	600.00	600.00	National
Adult Gaming Centres	1,000.00	1,000.00	National
Licensed Family Entertainment Centre	750.00	750.00	National
Application to transfer the premises licence			
Small Casino	1,800.00	1,800.00	National
Casino (existing)	1,350.00	1,350.00	National
Bingo Premises	1,200.00	1,200.00	National
Betting Premises (Tracks)	950.00	950.00	National
Betting Premises (Other)	1,200.00	1,200.00	National
Adult Gaming Centres	1,200.00	1,200.00	National
Licensed FEC	950.00	950.00	National
Application for re-instatement of premises licence			
Small Casino	1,800.00	1,800.00	National
Casino (existing)	1,350.00	1,350.00	National
Bingo Premises	1,200.00	1,200.00	National
Betting Premises (Tracks)	950.00	950.00	National
Betting Premises (Other)	1,200.00	1,200.00	National
Adult Gaming Centres	1,200.00	1,200.00	National
Licensed Family Entertainment Centre	950.00	950.00	National
Application for a provisional statement			
Small Casino	8,000.00	8,000.00	National
Bingo Premises	3,500.00	3,500.00	National
Betting Premises (Tracks)	2,500.00	2,500.00	National
Betting Premises (Other)	3,000.00	3,000.00	National

0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

Adult Gaming Centres	2,000.00	2,000.00	National
Licensed Family Entertainment Centre	2,000.00	2,000.00	National
Application for a premises licence for a premises which already has a provisional statement			
Small Casino	3,000.00	3,000.00	National
Bingo Premises	1,200.00	1,200.00	National
Betting Premises (Tracks)	950.00	950.00	National
Betting Premises (Other)	1,200.00	1,200.00	National
Adult Gaming Centres	1,200.00	1,200.00	National
Licensed Family Entertainment Centre	950.00	950.00	National
Application checking service for Licensing & Gambling applications*			
Premises Licence & Club Premises Certificate applications (Licensing Act 2003 & Gambling Act 2005)	57.00	59.00	Traded
Transfer and Vary DPS application (Licensing Act 2003 & Gambling Act 2005)	23.00	24.00	Traded
Personal Licence applications (Licensing Act 2003)	18.00	19.00	Traded
Permits (Gambling Act 2005)	18.00	19.00	Traded
TEN application, assistance and send	15.00	16.00	Traded
Rate per hour for other application checks	80.00	83.00	Traded

0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
3.50%
4.35%
5.56%
5.56%
6.67%
3.75%

Advice and Support	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate SR			
Licensing advice and support visits for Businesses*			
Application licence advice (Up to 2 hours, including site visit & short report, identifying key issues)	225.00	233.00	Traded
Food and Safety training, advice and support visits for Businesses*			
VAT Rate OS			
New Business Advice (Up to 2 hours, including site visit & short report, identifying key priorities)	225.00	233.00	Traded
DPS Rescore visit	210.00	218.00	Traded

2026/27 % rise
3.56%
3.56%
3.81%

*These services are in the process of being developed and further notification will be given before the service and therefore

Pavement Licences www.torbay.gov.uk/pavement-licence/	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
New Application - Pavement Licence (issued for a maximum of 2 years)	500.00	500.00	National
Renewal Application - Pavement Licence (issued for a maximum of 2 years)	350.00	350.00	National

2026/27 % rise
0.00%
0.00%

Environmental Protection Discretionary Fees http://www.torbay.gov.uk/asb-environment-and-nuisance/	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Stray Dogs			
Carriage of Stray Dogs	86.00	89.00	Cost Recovery
Carriage of Stray Dogs (Government Fine £25.00) plus dog warden transportation costs	122.00	126.30	Cost Recovery
Out of hours call out (stray dogs)	110.00	113.85	Cost Recovery
Payment Plan Arrangement Fee	19.00	19.70	Cost Recovery
Private Water Supply Charges			
Risk Assessment	270.00	279.45	Cost recovery
Sampling Visit	114.00	118.00	Cost recovery
Investigation	142.00	146.95	Cost recovery
Granting Authorisation	142.00	146.95	Cost recovery
Missed Appointment	49.00	50.75	Cost recovery
Scrap Metal Act			

2026/27 % rise
3.49%
3.52%
3.50%
3.68%
3.50%
3.51%
3.49%
3.49%
3.57%

Site Licence Application Fee (3 years)	1010.00	1038.00	Cost recovery	2.77%
Collectors Licence Application Fee	517.00	527.00	Cost recovery	1.93%
Variation Cost	116.00	121.00	Cost recovery	4.31%
Renewal Fee – Site Licence	757.00	781.00	Cost recovery	3.17%
Renewal Fee - Collector	379.00	384.00	Cost recovery	1.32%

Environmental Crime - Fixed Penalty Notice Charges	£	£	Category	Comments	2026/27 % rise
	Current 2025/26	Proposed 2026/27			
VAT Rate OS					
PSPO Hopes Nose and Berry Head	100.00	100.00	National		0.00%

PSPO (Dispersal)	80.00	80.00	National		0.00%
PSPO (Alcohol)	80.00	80.00	National		0.00%
Littering - with a £50 discount to £100 for early payment (within 10 days)	150.00	150.00	National	National Banding £65 min to £500 max. Payment within 10 days (beginning date of notice) discounted to £100 (minimum discount allowable £50)	0.00%
PSPO (Dog Fowling)	100.00	100.00	National	£100 maximum set by Torbay council PSPO. Payment within 10 days (beginning date of notice) discounted to £80 (minimum discount	0.00%
PSPO (Dog off lead)	100.00	100.00	National	£100 maximum set by Torbay council PSPO. Payment within 10 days (beginning date of notice) discounted to £80 (minimum discount	0.00%
	150.00	150.00	National	National Banding £65 min to £500 max. Payment within 10 days (beginning date of notice) discounted to £100 (minimum discount allowable £50)	0.00%
Fly-posting	150.00	150.00	National	National Banding £65 min to £500 max. Payment within 10 days (beginning date of notice) discounted to £100 (minimum discount allowable £50)	0.00%
Abandoning a Vehicle	200.00	200.00	National	Nationally set at £200. No early repayment discount.	0.00%
Fly Tipping - Upper Offence	600.00	600.00	National	National Banding £150 min to £1000 max. Payment within 10 days (beginning date of notice) discounted to £300 (minimum discounted rate allowable £120).	0.00%
Fly Tipping - Lower Offence	400.00	400.00	National	National Banding £150 min to £1000 max. Payment within 10 days (beginning date of notice) discounted to £200 (minimum discounted rate allowable £120).	0.00%
Failure to Produce a Waste Transfer Note	300.00	300.00	National	Nationally set at £300.00. No early repayment discount.	0.00%

Domestic Waste Receptical Offences	60.00	60.00	National	National Banding £60 min to £80 max. Payment within 10 days (beginning date of notice) discounted to £40 (minimum discount allowable £40)	0.00%
Household Waste Duty of Care	400.00	400.00	National	National Banding £150 min to £600 max. Payment within 10 days discounted to £300 (minimum discounted rate allowable £180)	0.00%
Industrial and Commercial Waste Receptical Offences	110.00	110.00	National	National Banding £75min to £110 max. Payment within 10 days (beginning date of notice) discounted to £80 (minimum discount allowale £60)	0.00%
Nuisance Parking	100.00	100.00	National	Nationally set at £100. No early repayment discount	0.00%

Notes on Fixed Penalty Notices:

Littering: Dropping litter anywhere is an offence. Litter is everything from food packaging to cigarette butts and chewing gum. It can also include feeding birds. Urinating is an offence under various legislation to urinate on public surfaces, roads, pavements or streets and may be treated as littering when acted upon by the Council.

Dog fouling (PSPO): Dog fouling in a public place and failing to pick it up it is an offence.

Dogs not on lead (PSPO): Allowing a dog/s to be off a lead in an area designated that it must be on a lead, is an offence.

Flyposting: It is an offence to display advertising material on buildings and street furniture without the consent of the owner. We will remove any fly posting on the highway and issue an FPN for offences or prosecute in **serious cases**.

Fly-tipping: Fly-tipping is the illegal dumping of waste. It can vary in scale significantly, from a bin bag of rubbish, to larger bulky waste items being dumped, such as mattresses or white goods.

Domestic duty of care: Where fly-tipped waste or waste in the hands of a non registered waste holder is traced back to an individual who is found to have failed to take reasonable steps to ensure that they transferred the waste to an authorised person. An FPN can be offered in place of a prosecution.

Commercial waste duty of care: Businesses have a duty of care to ensure their waste is removed by a licensed waste carrier. If we suspect a business is not dealing with its waste responsibly, we can issue a notice requiring the production of waste transfer documents. Failure to produce the documents results in the issue of a fine.

Private Sector Housing http://www.torhamp.gov.uk/housing-services-for-landlords.html		£	£	Category	2026/27 % rise
VAT Rate OS		Current	2025/26		
HMO Licensing - New application		1997.00	2007.00	Cost Recovery	0.50%
HMO Licensing - New application (enforced)		2843.00	2859.00	Levy	0.56%
HMO Licensing - Renewal		1701.00	1709.00	Cost Recovery	0.47%
HMO Licensing – Renewal (enforced)		2043.00	2054.00	Levy	0.54%
Charges for Housing Act Notices plus reasonable costs incurred by the Council		Variable from 124.00 to 622.50	Variable from 125.78 to 628.90	Cost Recovery	
Immigration Inspection Fee		204.52	211.68	Cost Recovery	3.50%
Administrative Charge for landlords who fail to submit documentation when requested		59.20	61.27	Levy	3.50%
Works in Default (minimum admin charge)		£119.60 or 30% of total works (whichever is greater)	£125.00 or 30% of total works (whichever is greater)	Levy	
		£	£		

General Fees for all services	Current 2025/26	Proposed 2026/27	Category
VAT Rate SR			
Personal Search/Solicitor Enquiries	97.29	100.70	Traded
Contaminated Land Searches (per hour)	112.82	116.77	Traded
Repayment of fee where error was the applicant's	38.30	39.64	Traded
Replacement licence certificates	45.54	47.13	Traded

Note: Visits carried out partly or entirely outside normal office hours may incur a surcharge of 50% on the standard fee or on

2026/27 % rise
3.50%
3.50%
3.50%
3.50%

Domestic Minimum Energy Efficiency Standard Regs (MEES)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Civil Penalty	From 1,000 to 5,000 as per policy	From 1,000 to 5,000 as per policy	Levy Levy Levy

2026/27 % rise

Disabled Facility Grant (Agreed via Housing Assistance Policy)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate SR			
Product Management Fee	15% fee applied to the first £30,000.00 with 12% applied to discretionary element above £30,000.00	15% fee applied to the first £30,000.00 with 12% applied to discretionary element above £30,000.00	Traded

2026/27 % rise

Temporary Accommodation	£ Current 2025/26 weekly rate	£ Proposed 2026/27 weekly rate	Category
VAT Rate			
Council Tax - Tenants are liable for full amounts, subject to valid housing and Council tax claim and amount of award given.	0	Variable - See note	
Licence Fee - Tenants are liable for full amounts, subject to valid housing and Council tax claim and amount of award given.	0	Variable - See note	
*Note: Council Tax and weekly licence charges will vary depending on the size of the property and Council tax banding.			

Sevices Charges Utilites - Weekly			
Water		£4.10	
Heating (Gas/Elec)		£35.25	
Lighting		£2.85	
Laundry/Bedding		£4.10	
Cleaning		£2.85	
Cooking		£4.10	
Breakfast (per person)		£4.30	
* Note - These deductions are the amounts set by the DWP that are not included with any claim. If for example breakfast is provided, then the amount will not be deducted from the costs.			
Some accommodation provisions will have additional charges added to the property due to property maintenance being provided by Torbay Council. These costs are not covered by Housing Benefit and therefore the applicant will be liable for these costs.			

<i>*Note: Where the licensee has sole use of the property at an address, e.g. whole house of self contained flat, they will be liable for utilities through the utility provider.</i>			
Service Charge Management Fees - Weekly		£20	
<i>*1 Charges will include but not limited to communal lighting, Health and safety inspections and compliance checks</i>			
Service Charge Management and Furnishings - Weekly		£50	
<i>*2 Charges will include areas but not limited to Windows, Gardens, Guttering, kitchen appliances, cleaning at the end of the tenancy, furniture provisions.</i>			
NEW Removals and Storage of Personal Belongings			
Where assistance is provided full recovery of costs will be recovered from the applicant			
NEW Homeliness Assistance for Pets and Kenneling			
Where assistance is provided full recovery of costs will be recovered from the applicant			
NEW Damage to Emergency Accommodation			
Where damage has been caused full recovery of costs will be recovered from the applicant			
NEW Hostel Service Charge		£17	
CCTV			Cost Recovery
Third party requests from Insurance Companies for CCTV and/or still images of Road Traffic Collisions	£102	£106	

Culture & Sport

Outdoor Sport http://www.torbay.gov.uk/leisure-sports-and-community/sports/sports-facilities/ VAT Rate OS	£ Current 2025/26	£ Proposed Charge 2026/27	Category
Soccer, Rugby, Hockey - Per Match			
Seniors: including showers/changing x 1 game	75.00	77.65	Subsidised
Seniors:excluding showers/changing x 1 game	37.00	38.30	Subsidised
Juniors (13 and under): including showers/changing x 1 game	30.00	31.05	Subsidised
Juniors (13 and under): excluding showers/changing x 1 game	18.00	18.65	Subsidised
Football League Clubs - Only League and Cup fixtures Season Fee x 12 games (2 hours) (including showers/changing and cutting/markings)			
Senior	630.00	652.00	Subsidised
Junior (13 and under)	150.00	155.25	Subsidised
Senior: Additional games	52.00	53.85	Subsidised
Junior: Additional games	13.00	13.45	Subsidised
Netball Courts - Upton park, Lymmington Road			
U18's per hour	16.00	16.55	Subsidised
seniors	23.00	23.80	Subsidised
Training Sessions			

2026/27 % rise
3.53%
3.50%
3.50%
3.61%
3.49%
3.50%
3.56%
3.46%
3.44%
3.48%

Use of field x 2 hours (Not Pitch - there will be no cutting or marking) per session	23.00	23.80	Subsidised
Use of field x 2 hours including showers/changing (Not Pitch - there will be no cutting or marking) per session	52.00	53.85	Subsidised

3.48%
3.56%

Outdoor Sport Continued http://www.torbay.gov.uk/leisure-sports-and-community/sports/sports-facilities/	£ Current 2025/26	£ Proposed Charge 2026/27	Category
VAT Rate OS			
Schools			
Schools Sports Day: No marking or changing rooms	29.00	30.00	Subsidised
Schools Sports Day: With Changing rooms (no marking)	58.00	60.00	Subsidised
Cricket			
Weekend fixtures (full day) including changing rooms	105.00	108.65	Subsidised
Weekend fixtures (full day) excluding changing rooms	74.00	76.60	Subsidised
Afternoon or evening matches, excluding changing rooms: Excluding Saturday and Sunday	74.00	76.60	Subsidised
Athletics Training Session			
Torre Valley North, including marked track and changing facilities	75.00	77.65	Subsidised
Torre Valley North, including marked track. No changing rooms	37.00	38.30	Subsidised
Rounders			
Use of field based on a 2 hour session (No charge per pitch) No changing facilities	37.00	38.30	Subsidised
Use of field based on a day event (tournament/charity day) No changing facilities	74.00	76.60	Subsidised

2026/27 % rise
3.45%
3.45%
3.48%
3.51%
3.51%
3.53%
3.50%
3.50%
3.51%

Torre Abbey Mansion	£	£	
https://www.torre-abbey.org.uk/plan-your-visit/	Current	Proposed	Category
2025/26	2026/27		
VAT Rate SR			
Adults	11.50	12.00	Traded
Children - (5 - 18 yrs) (under 5's free)	4.00	4.00	Traded
Family 2 adults plus children	27.00	28.00	Traded
Family 1 adult plus children	16.00	16.50	Traded
Annual Ticket Adult	25.00	26.00	Traded
Joint Annual Ticket for 2 adults	40.00	42.00	Traded
Annual Family Ticket 2 adults plus children	45.00	47.00	Traded
Annual family ticket 1 adult plus children	30.00	32.00	Traded
Educational group membership for schools etc.	30.00	32.00	Traded
Groups			
Foreign language schools GROUPS of 15+ under 18's	5.50	5.70	Traded
Adult Group (10+) House and Gardens inc.	7.50	8.00	Traded
Adult Group (10+) House and Gardens including a tour	10.50	11.00	Traded
House and Garden Workshop/Activities			
VAT Rate EX			
Formal education activities (under 18s 10+) half day workshop per student	6.50	6.50	Traded
Formal education activities (under 18s 10+) full day workshop per student	10.00	10.00	Traded
Workshop/Activities for adults (including lectures)	12.45	13.00	Traded
VAT Rate SR (unless directly related to school curriculum: VAT EX)			
Educational guided tour	3.75	3.75	Traded
VAT Rate Depends			
Self guided with worksheets (must have EGM)	2.50	2.50	Traded
Lectures			
VAT Rate EX			
Lecture off site (flat rate)	60.00	65.00	Traded

2026/27 % rise
4.35%
0.00%
3.70%
3.13%
4.00%
5.00%
4.44%
6.67%
6.67%
3.64%
6.67%
4.76%
0.00%
0.00%
4.42%
0.00%
0.00%
8.33%

Torre Abbey Mansion - Room Hire	£	£	
VAT Rate EX (unless additional facilities/services provided)	Current 2025/26	Proposed Charge 2026/27	Category
Spanish Barn (3 day) Friday to Sunday 1st April - 30th Sept	4,000.00	4,000.00	Traded
Spanish Barn (3 day) weekday & weekends 1st Oct - 31st March	2,500.00	2,500.00	Traded
Spanish Barn (3day) Monday to Thursday 1st April - 30th Sept	3,622.50	3,700.00	Traded
Spanish Barn 09.00 - 18.00 (1day)	1,293.75	1,300.00	Traded
Spanish Barn half day	672.75	680.00	Traded
Ballroom (1 day hire up 9:00- 18:00) 1st April - 30th Sept	625.00	650.00	Traded
Ballroom (1 day hire 9:00- 18:00) 1st Oct - 31st March	470.00	490.00	Traded
Gathering Space weekends 1st April -30th Sept (1 day hire 9:00-18:00)	470.00	490.00	Traded
Gathering Space weekends 1st Oct -31st March (1 day hire 9:00-18:00)	360.00	380.00	Traded

2026/27 % rise
0.00%
0.00%
2.14%
0.48%
1.08%
4.00%
4.26%
4.26%
5.56%

Room/Venue Hire - Ceremonies	£	£	
	Current	Proposed	
VAT Rate SR	2025/26	Charge	Category
	2026/27	2026/27	
Spanish Barn (3 day) Friday to Sunday 1st April - 30th Sept	4,916.25	5,000.00	Traded
Spanish Barn (3 day) weekday & weekends 1st Oct - 31st March	2,691.00	2,800.00	Traded
Spanish Barn (3day) Monday to Thursday 1st April - 30th Sept	4,036.50	4,150.00	Traded
Spanish Barn wedding ceremony only up to 200 Sunday to Friday	1,190.25	1,250.00	Traded
Spanish Barn wedding ceremony only up to 200 Saturdays	1,345.50	1,400.00	Traded
Wedding ceremony only capacity 70 1st April - 30th Sept Mon-Fri	703.80	730.00	Traded
Wedding ceremony only capacity 70 1st April - 30th Sept Sat-Sun	879.75	900.00	Traded
Wedding ceremony only capacity 70 31st Oct -31st March Mon-Fri	595.15	620.00	Traded
Wedding ceremony only capacity 70 31st Oct -31st March Sat-Sun	776.25	800.00	Traded
[Closed] Chapel All Year	Closed	Closed	Traded
Palm House ceremony (max capacity 20)	362.25	375.00	Traded
Marquee land charge (per day)	1,035.00	1,075.00	Traded
Formal gardens and ruins (per hour) (photography)	129.40	135.00	Traded
Formal gardens and ruins (per hour) (receptions)	181.15	185.00	Traded
House after 6pm (per hour)	258.75	265.00	Traded
Spanish Barn extended hours (3 day hire past 12pm) (per hour)	362.25	375.00	Traded
Gathering space (only applicable for; Spanish Barn, Chapel, Palm House (per hour)	207.00	215.00	Traded
Room Hire - Learning Lab			
VAT Rate EX (unless additional facilities/services provided)			
Commercial Day Rate	270.00	280.00	Traded
Non-commercial day rate (This rate can also be applied to Undercroft & Ballroom - Undercroft & Ballroom hire - VAT Rate SR)	140.00	145.00	Traded

2026/27 % rise
1.70%
4.05%
2.81%
5.02%
4.05%
3.72%
2.30%
4.18%
3.06%
3.52%
3.86%
4.33%
2.13%
2.42%
3.52%
3.86%
3.70%
3.57%

Customer Services Fees and Charges

	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Copies of Housing Benefit payment schedules to Landlords & Agents –			
Requests for schedules less than 6 months	28.26	29.25	Cost Recovery
Requests for schedules over 6 months, per property	113.02	116.98	Cost Recovery

2026/27 % rise
3.50%
3.50%

Data Protection Subject Access Requests - Fees and Charges

	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Subject Access Request per person	No Charge	No Charge	
Repeated Subject Access request per person per hour (where we have already dealt with a request)	64.60	66.86	Cost Recovery

2026/27% increase
3.50%

Development Control Fees and Charges

Fees for planning applications - GOV.UK (www.gov.uk)
The national planning application fees for 2026 will be set based on annual indexation and will be published in March on the GOV.UK planning fees guidance page (Coming into effect as of 1st of April 2026)
http://ecab.planningportal.co.uk/uploads/english_application_fees.pdf (2023/24 Fees Link)
[A Guide to the Fees for Planning Applications in England \(planningportal.co.uk\)](#) (6 December 2023 Fees Link)

All Outline Applications	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Sites up to and including 2.5 hectares (per 0.1 hectare or part thereof)	N/A subdivided see below		National	
Dwellinghouses not more than 0.5 hectares (per 0.1 hectare or part thereof)	£587.83	£610.17	National	3.80%
Dwellinghouses between 0.5 and 2.5 hectares (per 0.1 hectare or part thereof)	£634.61	£658.73	National	3.80%
Dwellinghouses more than 2.5 hectares (per 0.1 hectare or part thereof)	15,433+ £186 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £202,500		National	
Buildings (Not Dwellinghouses) not more than 1 hectare (per 0.1 hectare or part thereof)	£587.83	£610.17		3.80%
Buildings (Not Dwellinghouses) between 1 hectare and 2.5 hectares (per 0.1 hectare or part thereof)	£634.61	£658.73	National	3.80%
Sites in excess of 2.5 hectares (Not Dwellinghouses)	15,433+ £186 for each additional 0.1 hectare (or part thereof) in excess of 2.5 hectares Maximum fee of £202,500		National	
Householder Applications	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase

VAT Rate OS				
Alterations/extensions to a single dwelling, including works within boundary	£262.39	£272.36	National	3.80%

Full Applications (and First Submissions of Reserved Matters)	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category
VAT Rate OS			
Alterations/extensions to a single dwelling, including works within boundary	£262.39	£272.36	National
Alterations/extensions to two or more dwellings (inc flats), including works within boundaries	£517.65	£537.32	National
New dwellings up to and including 50 (per dwelling)	N/A subdivided see below		National
New dwellings up to and including 10 (per dwelling)	£587.83	£610.17	
New dwellings between 10 and 50 (per dwelling)	£634.61	£658.73	
New dwellings more than 50	£30,860 + £186 for each additional dwellinghouse in excess of 50 Maximum fee of £405,000		National
Erection of buildings (not dwellings, agricultural, glasshouses, plant nor machinery):			
No increase in gross floor space or no more than 40m ² created by the development	£297.98	£309.30	National
Increase in gross floor space of more than 40m ² but no more than 1,000 (formerly 75) m ² created by the development	£587.83	£610.17	National
Increase in gross floor space of more than 1,000 (formerly 75) m ² but no more than 3,750m ² created by the development	£624 for each 75 square metres (or part thereof)		National
Increase in gross floor space of more than 3,750m ² created by the development	£30,680 + £186 for each additional 75 square metres (or part thereof) in excess of 3,750 square metres Maximum fee of £405,000		National

Proposed
2026/27
increase

3.80%

3.80%

3.80%

3.80%

3.80%

3.80%

The erection of buildings (on land used for agriculture for agricultural purposes)				Proposed 2026/27 increase
VAT Rate OS	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	
Not more than 465m ² gross floor space to be created by the development	£122.04	£126.68	National	3.80%
More than 465m ² but not more than 540m ² gross floor space to be created by the development	£587.83	£610.17	National	3.80%
More than 540m ² but not more than 1,000m ² gross floor space to be created by the development	578 for first 540 square metres + £578 for each additional 75 square metres in excess of 540 square metres		National	
More than 1,000m ² but not more than 4,215m ² gross floor space to be created by the development	£624 for first 1,000 square metres + £624 for each additional 75 square metres in excess of 1,000 square metres.		National	
More than 4,215m ² gross floor space to be created by the development	£30,860 + £186 for each additional 75 square metres (or part thereof) in excess of 4,215 square metres Maximum fee of £405,000		National	
Erection of glasshouses (on land used for the purposes of agriculture)				Proposed 2026/27 increase
VAT Rate OS	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	
Not more than 465m ² gross floor space to be created by the development	£122.04	£126.68	National	3.80%
More than 465m ² but not more than 1,000m ²	£3,279.83	£3,404.46	National	3.80%
More than 1,000m ²	£3,542.21	£3,676.81	National	3.80%

Erection/alterations/replacement of plant and machinery	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Site area not more than 1 (formerly 5) hectares per 0.1 hectare (or part thereof)	£587.83	£610.17	National	3.80%
More than 1 hectare but not more than 5 hectares per 0.1 hectare (or part thereof)	£634.61	£658.73	National	3.80%
Site area more than 5 hectares	£30,860 + £186 for each additional 0.1 hectare (or part thereof) in excess of 5 hectares Maximum fee of £405,000		National	

Applications other than Building Works	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Car parks, service roads or other accesses (For existing uses)	£297.98	£309.30	National	3.80%
Waste (Use of land for disposal of refuse or waste materials or deposit of material remaining after extraction or storage of minerals)				
Site area Not more than 15 hectares For each 0.1 hectare (or part thereof)	£321.37	£333.58	National	3.80%
More than 15 hectares	£47,161 + £186 for each additional 0.1 hectare (or part thereof) in excess of 15 hectares Maximum fee of £105,300		National	
Operations connected with exploratory drilling for oil or natural gas				
Site area not more than 7.5 hectares for each 0.1 hectare (or part thereof)	£697.66	£724.17	National	3.80%
Site area more than 7.5 hectares	£51,395 + £204 for each additional 0.1 hectare (or part thereof) in excess of 7.5 hectares. Maximum fee of £405,000		National	
Operations (other than exploratory drilling) for the winning and working of oil or natural gas				
Site area not more than 15 hectares For each 0.1 hectare (or part thereof)	£352.90	£366.31	National	3.80%
Site area more than 15 hectares	£52,002 + additional £204 for each 0.1 hectare in excess of 15 hectares Maximum fee of £105,300		National	
Other operations (winning and working of minerals) excluding oil and natural gas				

Site area not more than 15 hectares For each 0.1 hectare (or part thereof)	£321.37	£333.58	National	3.80%
Site area More than 15 hectares	£47,161 + additional £186 for each 0.1 hectare in excess of 15 hectares Maximum fee of £105,300		National	

Other operations (not coming within any of the above categories)	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category
VAT Rate OS			
Any site area	£293 for each 0.1 hectare (or part thereof) up to a maximum of £2,535		National
Change of Use of a building to use as one or more separate dwellinghouses, or other			
Not more than 50 dwellinghouses (per dwellinghouse)	N/A subdivided see below		National
Not more than 10 dwellinghouses (per dwellinghouse)	£587.83	£610.17	National
Between 10 and 50 dwellinghouses (per dwellinghouse)	£634.61	£658.73	National
More than 50 dwellinghouses	£30,860 + £186 for each additional dwellinghouse in excess of 50 Maximum fee of £405,000		National
Other changes of use of a building or Land	£587.83	£610.17	National
Lawful Development Certificate			
LDC – Existing Use - in breach of a planning condition	Same as equivalent full application		National
LDC – Existing Use LDC - lawful not to comply with a particular condition	£297.98	£309.30	National
LDC – Proposed Use	Half the equivalent normal planning fee.		National
Prior Approval			
VAT Rate OS			
Larger Home Extensions (from 19 August 19)	£122.04	£126.68	National
Additional storeys on a home	£122.04	£126.68	National

Proposed
2026/27
increase

3.80%

3.80%

3.80%

3.80%

Proposed
2026/27
increase

3.80%

3.80%

Agricultural and Forestry buildings & operations or demolition of buildings	£122.04	£126.68	National	3.80%
Demolition of Buildings	£122.04	£126.68	National	3.80%
Communications (Previously referred to as Telecommunications Code Systems Operators)	£587.83	£610.17	National	3.80%
Change of use from commercial/Business/Service (use Class E), or Betting office or Pay Day Loan Shop to mixed use including up to two flats (Use Class C3)	£122.04	£126.68	National	3.80%
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E), Hotels (Use Class C1), Residential Institutions (Use Class C2), Secure Residential Institutions (Use Class C2A) to a State Funded School	£122.04	£126.68	National	3.80%
Change of Use of a building and any land within its curtilage from an Agricultural Building to a State-Funded School	£122.04	£126.68	National	3.80%
Change of Use of a building and any land within its curtilage from an Agricultural Building to a flexible commercial use within Commercial/Business/Service (Use Class E), Storage or Distribution (Use Class B8), or Hotels (Use Class C1)	£122.04	£126.68	National	3.80%
Change of use from shops, financial services, takeaways, betting offices, pay day loan shops or launderettes to offices	NA		National	
Proposed Change of Use of Agricultural Building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure	£122.04	£126.68	National	3.80%
Proposed Change of Use of a building from Office (Use Class B1) Use to a use falling within Use Class C3 (Dwelling house)	NA		National	

Proposed Change of Use of Agricultural Building to a Dwelling house (Use Class C3), where there are no Associated Building Operations	£122.04	£126.68	National	3.80%
Proposed Change of Use of Agricultural Building to a Dwelling house (Use Class C3), and Associated Building Operations	£262.39	£272.36	National	3.80%
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwelling house), where there are <u>no</u> Associated Building Operations	NA		National	
Proposed Change of Use of a building from a Retail (Use Class A1 or A2) Use or a Mixed Retail and Residential Use to a use falling within Use Class C3 (Dwelling house), and Associated Building Operations	NA		National	

Prior Approval continued...	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
Notification for Prior Approval for a Change of Use from light industrial (Class B1c) and any land within its curtilage to Dwelling houses (Class C3)	NA		National	
Change of use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Class C3) for each dwellinghouse	£122.04	£126.68	National	3.80%
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwelling houses (Class C3)	£122.04	£126.68	National	3.80%
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwelling houses (Class C3) and Associated Building Operations	£262.39	£272.36	National	3.80%
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Genris Uses) to Restaurants and Cafes (Class A3)	NA		National	
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2), Betting Offices, Pay Day Loan Shops and Casinos (Sui Genris Uses) to Restaurants and Cafes (Class A3) and Associated Building Operations	NA		National	
Notification for Prior Approval for a Change of Use from Shops (Class A1), Financial and Professional Services (Class A2) Betting Offices, Pay Day Loan Shops and Casinos (Sui Genris Uses) to Assembly and Leisure Uses (Class D2)	NA		National	
Notification for Prior Approval for a Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop	£122.04	£126.68	National	3.80%

Notification for Prior Approval for the Temporary Use of Buildings or Land for the Purpose of Commercial Film making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with the Use	£122.04	£126.68	National	3.80%
Provision of Temporary School Buildings on Vacant Commercial Land and the use of that land as a State-funded School for up to 3 Academic Years	£122.04	£126.68	National	3.80%
Notification for Prior Approval for Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt	£122.04	£126.68	National	3.80%
Prior Approval for Construction of new dwellinghouses (from 2 September 2020) - not more than 50 for each dwellinghouse	N/A subdivided see below		National	
Prior Approval for Construction of new dwellinghouses (from 2 September 2020) - not more than 10 for each dwellinghouse	£425.11	£441.26	National	3.80%
Prior Approval for Construction of new dwellinghouses (from 2 September 2020) - between 10 and 50 for each dwellinghouse	£458.67	£476.10	National	3.80%
Prior Approval for Construction of new dwellinghouses (from 2 September 2020) - more than 50	£22,309 + £135 for each dwellinghouse in excess of 50 Maximum fee of £405,000		National	

Reserved Matters	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Application for approval of reserved matters following outline approval	Full fee due or if full fee already paid then £578.00 due		National	
Approval/Variation/discharge of condition	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Application for removal or variation of a condition following grant of planning permission	£297.98	£309.30	National	3.80%
Discharge of conditions or request for confirmation that one or more planning conditions have been complied with - Householder	£43.73	£45.39	National	3.80%
Discharge of conditions or request for confirmation that one or more planning conditions have been complied with - All Other	£147.47	£153.07	National	3.80%
Advertising	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Relating to the business on the premises	£167.81	£174.19	National	3.80%
Advance signs which are not situated on or visible from the site, directing the public to a business	£167.81	£174.19	National	3.80%
Other advertisements	£587.83	£610.17	National	3.80%
	£	£		

Application for a Non-material Amendment Following a Grant of Planning Permission	Current 2025/26	Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Applications in respect of householder developments	£43.73	£45.39	National	3.80%
Applications in respect of other developments	£297.98	£309.30	National	3.80%
Application for Permission in Principle	£ Current 2025/26	£ Proposed 2026/27 These are yet to be determined by Government	Category	Proposed 2026/27 increase
VAT Rate OS				
Site Area for each 0.1 hectare (or part thereof)	£511.55	£530.99	National	3.80%

Governance Fees and Charges

Copies of Agendas, Reports, Minutes, Constitution, Forward Plan	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Electronic	FOC	FOC	N/A
Hardcopy: per A4 side	2.96	3.06	Cost recovery

2026/27 % rise
3.50%

Copies of Electoral Register			
Copies of the Electoral Roll per Ward (Calculated pro rata)	cost of request as set out in legislation	cost of request as set out in legislation	

Admission Appeals and Exclusion Reviews	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate SR			
Cost per appeal in the circumstances where an appeal is arranged and heard	240.00	255.00	Subsidy
Cost if an appeal is withdrawn 2 weeks before the hearing date	210.00	210.00	Subsidy
Cost of exclusion review*	£950 per half day (based on one student) for the first 4 hours and then £400 per hour thereafter	£1,000 per half day (based on one student) for the first 4 hours and then £450 per hour thereafter	Subsidy

* Note normal appeals increase by £15 and exclusions by £50 each year.

2026/27 % rise
6.25%
0.00%

*Note this is above the normal rise as the price charge does not cover the cost of administering appeals

Benchmarking shows these are slightly higher than Plymouth City Council and Devon County Council

Note: Kept the same for withdrawn appeal due to revaluation of cost.

Green Space

Helicopter Landings	£ Current 2025/26	£ Proposed Charge 2026/27	Category
http://www.torbay.gov.uk/roads/helicopters/ VAT Rate SR			
Week Days 09.00 - 17.00: Per landing - up to 2hrs	115.92	119.98	Traded
Additional hourly rate	40.85	42.28	Traded
Out of Hours inc 5pm till dusk: per landing - up to 2hrs	164.70	170.46	Traded
Additional hourly rate	59.20	61.27	Traded
Saturday: Per landing up to 2 hrs	164.70	170.46	Traded
Additional hourly rate	59.20	61.27	Traded
Sunday: Per landing up to 2hrs	214.33	221.83	Traded
Additional hourly rate	82.39	85.27	Traded

2026/27 % rise
3.5%
3.5%
3.5%
3.5%
3.5%
3.5%
3.5%
3.5%

Allotments (Annual Charge)	£ Current 2025/26	£ Proposed Charge 2026/27	Category
http://www.torbay.gov.uk/leisure-sports-and-community/parks/allotments/ VAT Rate OS			
Per 25 Square Metre with water	6.40	6.62	Subsidised
Per 25 Square Metre without water	4.02	4.16	Subsidised
Tool Lockers – Sherwell Valley	3.77	3.90	Subsidised

2026/27 % rise
3.5%
3.5%
3.5%

Half Plot No water average 50m2	20.00	Subsidised
Full Plot No Water average 250m2	40.00	Subsidised
Tool Lockers – Sherwell Valley	included in plot cost	

The price dropped 2023 as we had to align the prices to those advertised on the Council website. The price of allotment plots has not kept pace with the price of water or inflation in recent

Memorial Benches	£ Current 2025/26	£ Proposed Charge 2026/27	Category
Torbay Council use a zonal pricing system			
VAT Rate OS			
Zone 1 (Premium Locations) - e.g. Torquay Seafront, Babbacombe Downs, Torre Abbey Gardens			
Shared Bench (per plague)	850.00	850.00	Cost Covery
Exlusive Bench (5-year sponsorship)	2,400.00	2,400.00	Cost Covery
Exlusive Bench (25-year sponsorship)	12,000.00	12,000.00	Cost Covery
Zone 2 (Standard Locations) - e.g. Paignton Seafront, Battery gardens (Brixham), Young Parks			
Shared Bench (per plague)	550.00	550.00	Cost Covery
Exlusive Bench (5-year sponsorship)	1,600.00	1,600.00	Cost Covery
Exlusive Bench (25-year sponsorship)	8,000.00	8,000.00	Cost Covery

2026/27 % rise
0.0%
0.0%
0.0%
0.0%
0.0%
0.0%

Harbours - Visitors Fees and Charges

all of the costs within the 2026 Fees and Charges spreadsheet where vat is applied are the full costs – not net

Visitor Charges Recreational (per night or over 2 hours)	£ Current 2025/26	£ Proposed 3.5% Charge 2026/27	£ Proposed 3.5% Increase to nearest £	Catergory
VAT Rate SR				
Up to 5.5m (18ft) to include waste levy and charges are lower than the Marina	£14.00	£14.49	£16.00	
Over 5.5m (per meter) to include waste levy and charges are lower than the Marina	£3.00	£3.11	£4.00	
Catamaran & Trimaran (per meter)	£4.00	£4.14	£4.00	
Visitor short stay charge up to 4 hours (per hour) Proposed new charge	£1.00		£2.00	
Visitor Charges - Commercial Boats	Per Day	Per Day	Per Day	
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
Commercial vessels visiting an enclosed harbour (per metre)	£3.00	£3.11	£4.00	
Commercial vessels laid up un-laden (& gas free if applicable)	£10.00	£10.35	£12.00	
Commercial vessels anchored in Tor Bay – per day or part	£164.00	£169.74	£170.00	
(Those seeking shelter are exempt from this charge)				
Vessels anchored in Tor Bay or underwater survey, hull cleaning or repairs – per day or part	£322.00	£333.27	£333.00	
Visitor Charges (per night or over 2 hours)	Per Week	Per Week	Per Week	
VAT Rate SR				
Up to 5.5m (18ft) to include waste levy and charges are lower than the Marina	£71.00	£73.49	£80.00	
Over 5.5m (per meter) to include waste levy and charges are lower than the Marina	£11.00	£11.39	£15.00	
Catamaran and Trimaran (per meter)	£18.00	£18.63	£19.00	
Visitor Charges - Commercial	Per Week	Per Week	Per Week	
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
Commercial vessels laid up un-laden (& gas free if applicable)	£20.00	£20.70	£22.00	
Visitor Charges - Other	Per Day	Per Day	Per Day	
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
Commercial vessels taking up or discharging fuel oil or supplies within an enclosed harbour (max stay 24 hours) – per m LOA per day or part	£38.00	£39.33	£39.00	

2026/27 % rise
14%
33%
0%
100%
33%
20%
4%
3%
13%
36%
6%
10%
3%

Launch & Recovery Fees - Daily Slipway Charges	Per Day	Per Day	Per Day	
VAT Rate SR				
Up to 3m	£10.00	£10.35	£10.00	
Up to 5.5m (18ft)	£19.00	£19.67	£20.00	
Over 5.5m	£30.00	£31.05	£31.00	
Canoes/Kayaks/Paddleboards	£6.00	£6.21	£6.00	
Personal Watercraft (Jet Skis) Launching & Recovery on Slipway	Per Day	Per Day	Per Day	
VAT Rate SR				
Standard Charge, Launch per craft Increase charge to discourage unqualified Jet Ski users	£24.00	£24.84	£26.00	
Qualified Charge, Launch per craft	£16.00	£16.56	£17.00	
Personal Watercraft (Jet Skis) Launching & Recovery on Slipway	Per Week	Per Week	Per Week	
VAT Rate SR				
Standard Charge, Launch per craft Increase charge to discourage unqualified Jet Ski users	£118.00	£122.13	£128.00	
Qualified Charge, Launch per craft	£75.00	£77.63	£78.00	
Registration Fee, per craft – Standard & Qualified	£24.00	£24.84	£25.00	
Trailer Parking	Per Day	Per Day	Per Day	
VAT Rate SR				
Trailer parking	£11.00	£11.39	£11.00	
Trailer Parking	Per Week	Per Week	Per Week	
VAT Rate SR				
Trailer parking	£59.00	£61.07	£61.00	
Quayside Berthing, Drying Out & Storage on Quays – subject to availability	Per Day	Per Day	Per Day	
VAT Rate SR				
Use of slipway/beach to dry out/ and other quayside berths for repairs	£5.00	£5.18	£5.00	
Per m/per day				
Use of Grids exclusive of harbour dues Brixham Harbour only	£6.00	£6.21	£6.00	
Per m/per day				
Boat storage on the Quay (on or off a trailer)	£4.00	£4.14	£4.00	
Per m/per day				
Visitor Cargo Dues – Goods (Exclusive of VAT)				
VAT Rate SR				
Vessels undertaking fish and cargo trans-shipments				
Trans-shipment of all cargo and or products, whether at anchor or under way within Tor Bay Harbour jurisdiction				
General Cargo/Other Commodities - per pallet	£4.00	£4.14	£4.00	
General Ships Stores/Spares etc. - per tonne	£3.00	£3.11	£3.00	
Waste Bins (1100 litres) - per unit Remove and use other waste charge	£4.00	£4.14	£4.00	

0%
5%
3%
0%
8%
6%
8%
4%
4%
0%
3%
0%
0%
0%
0%
0%

Visitor Passenger Vessels				
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
MCA coded vessels and MCA class V,VI, VIA vessels & EU classes & other passenger vessels; per passenger per visit	£4.00	£4.14	£4.00	
Cruise ships; per passenger per visit	£5.00	£5.18	£5.00	
MCA coded vessels and MCA class V,VI, VIA vessels & EU classes visiting Tor Bay Harbour (combined charge)	£393.00	£406.76	£407.00	

0%
0%
4%

Harbours - Annual Fees and Charges

all of the costs within the 2026 Fees and Charges spreadsheet where vat is applied are the full costs – not net

Annual Berthing Charges - Inclusive of Harbour Dues	£ Current 2025/26	£ Proposed 3.5% Charge 2026/27	£ Proposed 3.5% Increase to nearest £	Catergory
Torquay – Minimum 6m charge – Per Berth				
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
Town Dock & Princes Pier Pontoon – Private and Commercial Vessels up to 6m	£1,889.00	£1,955.12	£1,955.00	Traded
Town Dock & Princes Pier Pontoon – Private and Commercial Vessels up to 8m	£2,519.00	£2,607.17	£2,607.00	Traded
Town Dock & Princes Pier Pontoon – Private and Commercial Vessels up to 10m	£3,148.00	£3,258.18	£3,258.00	Traded
Town Dock & Princes Pier Pontoon – Private and Commercial Vessels up to 12m	£3,778.00	£3,910.23	£3,910.00	Traded
Town Dock & Princes Pier Pontoon – Private and Commercial Vessels over 12m, Per M	£315.00	£326.03	£326.00	Traded
Inner Harbour Private & Commercial Vessel up to 6m	£1,435.00	£1,485.23	£1,485.00	Traded
Inner Harbour Private & Commercial Vessel up to 8m	£1,913.00	£1,979.96	£1,980.00	Traded
Inner Harbour Private & Commercial Vessel up to 9.14m	£2,182.00	£2,258.37	£2,258.00	Traded
Jet Ski pods	£1,184.00	£1,225.44	£1,225.00	Traded
Paignton – Minimum 6m charge - Per Mooring				
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
Trot mooring (no risers provided) up to 6.1m	£678.00	£701.73	£702.00	Traded
Minimum charge				Traded
Trot mooring (no risers provided) up to 8m	£1,047.00	£1,083.65	£1,084.00	Traded
Commercial Trot mooring (no risers provided) up to 11m	£1,600.00	£1,656.00	£1,656.00	Traded
Commercial Trot mooring (no risers provided) up to 14m	£2,035.00	£2,106.23	£2,106.00	Traded
Outhaul mooring up to 4.5m	£408.00	£422.28	£408.00	Traded
Lying Along the Quayside	£130.00	£134.55	£135.00	Traded
Mooring Licence Fee	£6.00	£6.21	£6.00	Traded

2026/27 % rise	
3%	
3%	
3%	
3%	
3%	
3%	
4%	
3%	
3%	
4%	
4%	
3%	
3%	
0%	Freeze 2025 charge as there are 17 vacant outhaul moorings
4%	
0%	Remove charge to remove liability

Brixham – Minimum 5m charge – Per Mooring				
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
Outer Harbour Swinging Mooring up to 6.4m	£990.00	£1,024.65	£990.00	Traded
Outer Harbour Swinging Mooring up to 8m	£1,490.00	£1,542.15	£1,490.00	Traded
Outer Harbour Swinging Mooring up to 9.14m	£1,509.00	£1,561.82	£1,509.00	Traded
Outer Harbour Swinging Mooring up to 10m	£1,724.00	£1,784.34	£1,724.00	Traded
Outer Harbour Swinging Mooring up to 11m	£1,906.00	£1,972.71	£1,906.00	Traded
Outer Harbour Swinging Mooring up to 12.19m	£2,123.00	£2,197.31	£2,197.00	Traded
Outer Harbour Swinging Mooring up to 15.24m	£2,591.00	£2,681.69	£2,682.00	Traded
Outer Harbour Swinging Mooring over 15.24 charged per m	£181.00	£187.34	£187.00	Traded
Inner Harbour Trot mooring (no risers provided) up to 5m	£678.00	£701.73	£702.00	Traded
Inner Harbour Trot mooring (no risers provided) up to 6m	£721.00	£746.24	£746.00	Traded
Inner Harbour Trot mooring (no risers provided) up to 7m	£847.00	£876.65	£877.00	Traded
Inner Harbour Trot mooring (no risers provided) up to 8m	£975.00	£1,009.13	£1,009.00	Traded
Inner Harbour Trot mooring (no risers provided) up to 9m	£1,005.00	£1,040.18	£1,040.00	Traded
Inner Harbour Trot mooring (no risers provided) up to 10m	£1,254.00	£1,297.89	£1,298.00	Traded
Lying Along the Quayside, per m	£131.00	£135.59	£136.00	Traded
Use of Town Pontoon by Tenders (At Harbour Master’s discretion) per m	£9.00	£9.32	£15.00	Traded
Waiting List Fees for Mooring & Facilities (Non refundable or transferable)				
VAT Rate SR				
Waiting List Fee – Private berths & moorings	£26.00	£26.91	£27.00	Traded
Waiting List Fee – Commercial berths & moorings	£54.00	£55.89	£56.00	Traded
Boat Parking, Storage on Quayside and Car & Trailer Parking				
VAT Rate SR				
Paignton Harbour Winter Storage Charge – Per m LOA	£56.00	£57.96	£58.00	Traded
Paignton Harbour Summer storage of empty boat trailers (only available between May and October) – per month or part	£31.00	£32.09	£32.00	Traded
				Traded
Paignton Harbour – Annual - Per Year or Part				Traded
• Dinghy Park Space (under 5m on hand launch trolleys)	£395.00	£408.83	£395.00	Traded
• Quay Boat Park Space (vessels under 6m on trailers) per m	£93.00	£96.26	£96.00	Traded
• Multi Hull Spaces per m per day	£118.00	£122.13	£122.00	Traded
• PARC Coastal Boat	£501.00	£518.54	£519.00	Traded
Torquay and Brixham Harbours - Boat parking under 6m LOA at where a facility exists – Annual - Per m/LOA/per year				Traded
• Single hull (includes racks at Torquay)	£91.00	£94.19	£94.00	Traded
• Reduced charge	£47.00	£48.65	£49.00	Traded
• Multi hull (occupying more than one space)	£118.00	£122.13	£122.00	Traded
Paignton Harbour Annual horizontal racks, subject to availability (max. length 3.7m) – per year or part	£223.00	£230.81	£231.00	Traded
Annual Kayak/Canoe rack (where available) – per year or part	£149.00	£154.22	£154.00	Traded
				Traded
Annual Dinghy/tender rack – per year or part	£76.00	£78.66	£90.00	Traded
				Traded
Torquay Beacon Quay Annual car parking (quayside level only) – per year or part	£668.00	£691.38	£691.00	Traded
				Traded
Paignton Annual car parking permit	£259.00	£268.07	£268.00	Traded
Brixham Oxen Cove Annual parking permit – per year or part	£420.00	£434.70	£420.00	Traded
				Traded
Annual trailer parking (only available with private annual launch & recovery pass) – per year or part	£118.00	£122.13	£122.00	Traded
Annual Compound Charges – Passenger Vessels - MCA coded vessels < 24m LOA - per year or part	£124.00	£128.34	£128.00	Traded
Annual Compound Charges – Passenger vessels - MCA class V,VI, VIA vessels, EU classes and coded vessels of 24m & over; per licenced passenger capacity - per person per year or part	£5.00	£5.18	£5.00	Traded

0%	freeze to 2025 charges due to mooring vacancies and low waiting lists
0%	freeze to 2025 charges
0%	freeze to 2025 charges
0%	freeze to 2025 charges
0%	freeze to 2025 charges
3%	
4%	
3%	
4%	
3%	
4%	
3%	
3%	
4%	
4%	
67%	Increased because no increase over last 5 years
4%	
4%	
4%	
3%	remove and use daily/weekly visitor charge due to lack of space
0%	freeze 2025 charges due to vacancies
3%	
3%	
4%	
3%	
4%	
3%	
4%	Remove this charge as only one using this facility and dinghy spaces available
3%	
18%	Frozen mooring prices, incese on tender prices due to demand
3%	
3%	
0%	Freeze due new ANPR system being installed in Brixham Harbour
3%	
3%	
0%	

Launch & Recovery Fees – Annual Slipway Charges				
VAT Rate SR				
Annual launching and recovery pass for private use of slipways – per m per year or part	£52.00	£53.82	£54.00	Traded
				Traded
Annual launching & recovery pass for commercial use of slipways – per m per year or part	£59.00	£61.07	£61.00	Traded
				Traded
Annual Jet ski launching and recovering pass per craft standard charge – per year or part	£355.00	£367.43	£367.00	Traded
				Traded
Annual, Jet ski launching and recovering pass per craft ‘qualified’ charge – per year or part	£237.00	£245.30	£245.00	Traded
				Traded
Passenger Vessels – Landing/Embarkation Charges				
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
MCA coded vessels and MCA class V,VI, VIA vessels & EU classes & other passenger vessels; per passenger per visit	£4.00	£4.14	£4.00	Traded
Cruise ships; per passenger per visit	£5.00	£5.18	£5.00	Traded
Passenger & Commercial Vessels – Annual Compound Charges				
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
MCA coded vessels < 24m LOA - per year or part	£124.00	£128.34	£128.00	Traded
MCA class V,VI, VIA vessels, EU classes and coded vessels of 24m & over; per licenced passenger capacity - per person per year or part	£5.00	£5.18	£5.00	Traded
MCA coded and MCA class V,VI, VIA Passenger vessels and EU classes visiting Tor Bay Harbour (combined charge) – per year or part	£393.00	£406.76	£407.00	Traded
Launching & Recovery pass for commercial use of slipways per m/per year	£59.00	£61.07	£61.00	Traded

4%
3%
3%
3%
0%
0%
3%
0%
4%
3%

Remove charge to encourage jet ski users to become qualified

Harbours - Fishing Commercial Fees and Charges

all of the costs within the 2026 Fees and Charges spreadsheet where vat is applied are the full costs – not net

Section 4 - Fishing & Commercial Vessel Facilities	£ Current 2025/26		£ Proposed 3.5% Charge 2026/27		£ Proposed 3.5% Increase to nearest £		Catergory
Visiting Motor Fishing Vessel	Per Day	Per Week	Per Day	Per Week	Per Day	Per Week	
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)							
Motor fishing vessels landing fish which attract fishing tolls - Free for the day of landing	£35.00		£36.23		£36.00		Traded
	per day for MFV < 20m		per day for MFV < 20m		per day for MFV < 20m		Traded
	£48.00		£49.68		£50.00		Traded
	per day for MFV > 20m		per day for MFV > 20m		per day for MFV > 20m		Traded
Visitor Charges - Commercial Boats - Per m	Per Day	Per Week	Per Day	Per Week	Per Day	Per Week	Traded
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)							
Commercial vessels visiting an enclosed harbour	£3.00		£3.11		£3.00		Traded
Commercial vessels laid up un-laden (& gas free if applicable)	£10.00		£10.35		£10.00		Traded
Commercial vessels laid up un-laden (& gas free if applicable)		£19.00		£19.67		£17.00	Traded
Commercial vessels taking up or discharging fuel oil or supplies within an enclosed harbour (max stay 24 hours) – per m LOA per month or part	£38.00		£39.33		£39.00		Traded
Commercial vessels anchored in Tor Bay – per day or part	£164.00		£169.74		£170.00		Traded
(Those seeking shelter are exempt from this charge)							Traded
Vessels anchored in Tor Bay or underwater survey, hull cleaning or repairs – per day or part	£322.00		£333.27		£333.00		Traded
Goods (Exclusive of VAT)	Per Day	Per Week	Per Day	Per Week	Per Day	Per Week	Traded
VAT Rate SR							
Fish (other than cured fish) including shellfish, crabs etc. brought into the harbour or to any place within the limits of the harbour by sea and sold, on the gross proceeds of fish. Per £ (2.5 % Ad Valorem)	0.025	0.025	0.025		0.025		National
Fish overlanded and sold on the Brixham Fish market. Per £ (1.5% Ad Valorem)	0.015	0.015	0.015		0.015		National
Fish overlanded onto the Harbour Estate but <u>not</u> sold on the market. Fish, Shellfish (Overland) and all products brought onto the Harbour Estate via road. Per £ (1.5% Ad Valorem)	0.015	0.015	0.015		0.015		National
Fish and cargo trans-shipments Transshipment of all cargo and or products within Tor Bay Harbour Jurisdiction	0.015	0.015	0.015		0.015		National
General Cargo/Other Commodities - per pallet	£4.00		£4.14		£4.00		Traded
General Ships stores/Spares etc. - per tonne	£3.00		£3.11		£3.00		Traded

2026/27 % rise
3%
4%
0%
0%
3%
4%
3%
0%
0%
0%
0%
0%

Harbour Dues – Motor Fishing Vessels (MFVs) - Per m per year	Annual		Annual		Annual		Traded
MFV based in and working from Tor Bay Harbour							Traded
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)							
Under 8m LOA	£14.00		£14.49		£15.00	not increased over the years	Traded
8m – 12m LOA	£17.00		£17.60		£18.00		Traded
Over 12m LOA	£19.00		£19.67		£20.00		Traded
							Traded
Licences	Annual		Annual		Annual		Traded
VAT Rate OS							
Fish Salesman’s licence	£413.00		£427.46		£428.00		Traded
(Includes use of Fish Market) per annum – Valid from 1 st April each year							Traded
Fish Buyer’s licence	£413.00		£427.46		£428.00		Traded
(Includes use of Fish Market) per annum – Valid from 1 st April each year							Traded
Waiting Lists for Mooring & Facilities							Traded
VAT Rate SR							
Waiting List Fee (For MFV’s landing over £12,000 gross)	£54.00		£55.89		£56.00		Traded
Torquay Annual Berthing – MFV’s landing over £12,000 gross	Annual		Annual		Annual		Traded
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)							
Princess Pier Pontoon up to 6m	£1,560.00		£1,614.60		£1,615.00		Traded
Princess Pier Pontoon up to 8m	£2,079.00		£2,151.77		£2,152.00		Traded
Princess Pier Pontoon up to 10m	£2,600.00		£2,691.00		£2,691.00		Traded
Paignton Annual Berthing Exclusive of Dues	Annual		Annual		Annual		Traded
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)							
Trot mooring (no risers provided) up to 6.1m - Per mooring	£62.00		£64.17		£64.00		Traded
Minimum charge							Traded
Trot mooring (no risers provided) up to 8m – Per mooring	£432.00		£447.12		£447.00		Traded
Lying Along the Quayside Inclusive of dues – Per m LOA	£130.00		£134.55		£135.00		Traded
Mooring Licence Fee	£62.00		£64.17		£64.00		Traded
Brixham Annual Berthing Exclusive of Dues	Annual		Annual		Annual		Traded
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)							
Outer Harbour Swinging Mooring up to 6.4m	£375.00		£388.13		£388.00		Traded
Outer Harbour Swinging Mooring up to 8m	£876.00		£906.66		£907.00		Traded
Outer Harbour Swinging Mooring up to 9.14m	£893.00		£924.26		£924.00		Traded
Outer Harbour Swinging Mooring up to 10m	£1,108.00		£1,146.78		£1,147.00		Traded
Outer Harbour Swinging Mooring up to 11m	£1,167.00		£1,207.85		£1,208.00		Traded
Outer Harbour Swinging Mooring up to 12.19m	£1,383.00		£1,431.41		£1,431.00		Traded
Outer Harbour Swinging Mooring up to 15.24m	£1,606.00		£1,662.21		£1,662.00		Traded
Outer Harbour Swinging Mooring over 15.24 charged Per m	£118.00		£122.13		£122.00		Traded
Inner Harbour Trot mooring (no risers provided) up to 5m	£62.00		£64.17		£64.00		Traded
Inner Harbour Trot mooring (no risers provided) up to 6m	£106.00		£109.71		£110.00		Traded
Inner Harbour Trot mooring (no risers provided) up to 7m	£232.00		£240.12		£240.00		Traded
Inner Harbour Trot mooring (no risers provided) up to 8m	£359.00		£371.57		£372.00		Traded
Inner Harbour Trot mooring (no risers provided) up to 9m	£389.00		£402.62		£403.00		Traded
Inner Harbour Trot mooring (no risers provided) up to 10m	£639.00		£661.37		£661.00		Traded
Lying Along the Quayside Inclusive of dues – Per m per annum	£131.00		£135.59		£136.00		Traded
Use of Town Pontoon by Tenders (At the Harbour Master’s discretion) - per m per annum	£9.00		£9.32		£9.00		Traded

Harbours - Services Fees and Charges

all of the costs within the 2026 Fees and Charges spreadsheet where vat is applied are the full costs – not net

Section 5 - Services and Other Charges	£ Current 2025/26	£ Proposed 3.5% Charge 2026/27	£ Proposed 3.5% Increase to nearest £	Catergory
Electric	Current Charge			
VAT Rate SR				
Level 1 card	£3	£3.21	£3.00	Cost Recovery
Level 5 card	£12	£12.85	£13.00	Cost Recovery
Level 10 card	£26	£26.78	£27.00	Cost Recovery
Smart cards (available at Torquay & Paignton) – Initial charge for card / Credit added according to customer requirement / Visitor cards available	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Cost Recovery
Brixham Harbour KW charge for Motor Fishing Vessels – Invoiced Quarterly	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Cost Recovery
Water - Water charges (zero rates VAT)				Cost Recovery
VAT Rate ZR				
Up to 50 tonnes - per tonne	£5	£5.36	£5.00	Cost Recovery
50 tonnes and over - per tonne	£4	£4.28	£4.00	Cost Recovery
Fishing Vessels with freshwater tanks – 0m – 8m - per annum	£51	£52.49	£52.00	Cost Recovery
Fishing Vessels with freshwater tanks – 8m – 12m - per annum	£76	£78.20	£78.00	Cost Recovery
Fishing Vessels with freshwater tanks – 12m – 20m - per annum	£277	£287.09	£287.00	Cost Recovery
Fishing Vessels with freshwater tanks over 20m	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Cost Recovery
Brixham Harbour per cubic meter (where facility is in place)	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Cost Recovery
Crane				
VAT Rate SR				
Storage on the Quay - per meter LOA per day or part	£4	£4.28	£4.00	Traded
Site rental for mobile crane at Torquay Harbour. Remove	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	
Use of mobile commercial crane and/or Hiab on Harbour Property/Estate up to 4 hours (Inclusive of launch fee) - per crane	£54	£55.70	£56.00	Traded
Use of mobile commercial crane and/or Hiab on Harbour Property/Estate over 4 hours (Inclusive of launch fee) - per crane/per day	£107	£110.34	£110.00	Traded

2026/27 % rise
-3%
5%
4%
-3%
-3%
3%
3%
3%
-3%
4%
3%

Labour & Equipment				
VAT Rate SR				
Labour charge (during normal working hours) - per hour or part	£56	£57.85	£58.00	Traded
Labour charge (out of hours call out) - per hour or part			£116.00	Traded
Hire of workboat including skipper and crew - per hour or part	£198	£204.60	£205.00	Traded
Hire of workboat including skipper and crew - per day	£923	£955.53	£956.00	Traded
09.00-17.00 hours				Traded
VAT Rate ZR				
Towing within enclosed Harbour - per ½ hour or part. To reflect use staff and workboat time	£34	£35.35	£50.00	Traded
Towing outside enclosed Harbour to nearest enclosed Harbour within Tor Bay - per ½ hour or part. To reflect use staff and workboat time	£68	£70.70	£80.00	Traded
VAT Rate SR				
Pumping out of vessels within the enclosed Harbour Pontoons- per hour	£62	£64.27	£64.00	Traded
Hire of Forklift truck with driver - per hour or part	£69	£71.77	£72.00	Traded
Forklift truck service to Ship's Agents	£26	£26.78	£27.00	Traded
(Exclusive of VAT) - per pallet				
Storage				
VAT Rate SR				
Unleased quay areas for fish boxes, fishing gear, cargo containers etc. - per m2/per day, at Harbour Masters discretion. This charge has not increase for a number of years and so now increased	£3	£3.21	£4.00	Traded
Unleased quay areas for fish boxes, fishing gear, cargo containers etc. (subject to availability and at Harbour Masters discretion - per m2/per annum	£118	£122.12	£122.00	Traded
Storage of Beams on unleased quay areas - per set/per week, at Harbour Masters discretion	£11	£11.78	£12.00	Traded
Storage of waste bins (1,100 litres) - per bin per day	£4	£4.28	£4.00	Traded
Secured Storage Torquay at the Harbour Masters Discretion- per pallet per day	£11	£11.78	£12.00	Traded
Lock up storage (ship stores only) (Equipment removal & transportation costs at applicable hourly rate)	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Traded
Storage lockers at Paignton Harbour (subject to availability) - per annum	£246	£254.95	£255.00	Traded
Licences				Traded
VAT Rate OS				
Fish Salesman's licence	£413	£427.42	£427.00	Traded
(Includes use of Fish Market) per annum				Traded
Fish Buyer's licence	£413	£427.42	£427.00	Traded
(Includes use of Fish Market) per annum				Traded
Harbour Estate trading licence (at the Harbour Masters discretion)	As per Council's Street Trading consent fee	As per Council's Street Trading consent fee	As per Council's Street Trading consent fee	Traded
Bunkering (Charges do not apply where fuel is taken from the refuelling stations at BTA fuelling station at Brixham, Brixham Marina or South Pier at Torquay)				Traded
VAT Rate SR (except qualifying ships ie ≥15 tons (gross tonnage) etc where HMRC criteria met which can be VAT Rate: ZR)				
For fuel oil delivered to vessels from tankers on shore or afloat up to 4,000 litres (minimum charge £30.00) - per litre delivered	£0	£0.05	£0.05	Traded
For fuel oil delivered to ships from tankers on shore or afloat over 4,000 litres (minimum charge £30.00) - per 500 litres	£3	£3.22	£3.00	Traded
For fuel oil delivered to ships from tankers on shore or afloat in Tor Bay	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Traded

4%
4%
4%
46%
17%
3%
4%
4%
29%
3%
5%
-3%
5%
4%
3%
3%
21%
-3%

Waste				Traded
VAT Rate OS (where the Harbour Authority has a statutory duty otherwise VAT Rate: SR)				
Transportation to the Council refuse tip,	£190	£197.11	£197.00	Traded
Including attendants & use of Council transport etc. per truck load or part load				Traded
Council Tipping Charge	As per weighbridge load	As per weighbridge load	As per weighbridge load	Traded
VAT Rate SR				
Provision of skip for fishing vessels in refit	At cost + 10%	At cost + 10%	At cost + 10%	Traded
VAT Rate OS				
Unauthorised landing of waste (Fly tipping) charge + waste removal costs	£118	£122.12	£500.00	Levy
VAT Rate OS (where the Harbour Authority has a statutory duty otherwise VAT Rate: SR)				
Authorised landing of commercial waste - per dumpy bag/1100L	£48	£49.28	£49.00	Traded
Annual Authorised landing of commercial waste per MFV			To be charged by the meter	Cost Recovery
Passenger Craft Waste Reception Facilities	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Traded
Other Charges				
VAT Rate SR				
Administration Charge (This charge is at the discretion of the Harbour Master)	£59	£61.06	£50.00	Levy
Parking of an exhibition vehicle on Harbour Estate - per day or part	£89	£92.13	£92.00	Traded
VAT Rate OS				
Unauthorised Parking Charge for parking without permission on Harbour Estate or exceeding permitted time per day or part there of	£30	£31.07	£40.00	Levy
VAT Rate SR				
Replacement of swipe card or Fob for controlled access/electricity meters - per unit	£11	£11.78	£12.00	Levy
Additional pontoon cleat	£59	£61.06	£61.00	Traded
(Subject to Harbour Master's agreement) - per unit fitted				Traded
Vessels of exceptional construction or methods of propulsion, or not otherwise covered	Such charges as may from time-to-time be fixed	Such charges as may from time-to-time be fixed	Such charges as may from time-to-time be fixed	Traded
VAT Rate EX				
Annual Contractors Pass	£408	£422.06	£422.00	Traded
(For Tradesmen working on the Harbour Estate) (ex VAT) - per year or part				Traded
Daily Contractors Pass	£14	£15.00	£15.00	Traded
(Inc VAT) - per day or part				Traded
VAT Rate SR				
Advertising Charges	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Traded
Salt-water extraction charge	£34	£35.35	£35.00	Traded
(Use of quays to pump water for commercial purposes)				Traded
(At the Harbour Masters discretion) per day or part & per year or part	£1,321	£1,366.88	£1,367.00	Traded
Advertising Charges in Harbour – Paignton – A1 Board (60cm x 120cm)	£431	£445.63	£446.00	Traded
Advertising Charges in Harbour - Torquay & Brixham – A1 Board (60cm x 120cm)	£592	£612.74	£613.00	Traded
Advertising Charges in Harbour - Torquay & Brixham – Large Board (150cm x 100cm)	£947	£980.17	£980.00	Traded
Advertising Charges in Harbour - Torquay & Brixham – Banner, plus £50 site fixing fee (75cm x 300cm)	£764	£790.56	£791.00	Traded
Event Charges – As determined by Harbour Master depending on requirements	To be determined by the Harbour Master	To be determined by the Harbour Master	To be determined by the Harbour Master	Traded

3%
324%
3%
-15%
3%
33%
5%
3%
3%
4%
3%
4%

Reduced as this charged is used to change account details, transfer boat or mooring information.

Harbours - Pilotage Fees and Charges

all of the costs within the 2026 Fees and Charges spreadsheet where vat is applied are the full costs – not net

Section 5 - Services and Other Charges	£ Current 2025/26	£ Proposed 3.5% Charge 2026/27	£ Proposed 3.5% Increase to nearest £	Catergory
Pilotage	Current Charge			
VAT Rate ZR				
From Sea to Brixham or Torquay Harbours	£84.00	86.94	£87.00	Traded
From Brixham or Torquay Harbours to Sea	£78.00	80.73	£81	Traded
Shift berth within Torquay or Brixham Harbours	£51.00	52.785	£53.00	Traded
From Sea to Tor Bay Harbour anchorage	£37.00	38.295	£38	Traded
From Tor Bay Harbour anchorage to Sea	£27.00	27.945	£28.00	Traded
Sea to Tor Bay Harbour & Tor Bay Harbour to Sea –	£2.00	2.07	£2.00	Traded
(Surcharge for vessels over 150m LOA)	£84.00	86.94	£87.00	Traded
Minimum charge	£127.00	131.445	£131	Traded
(With or without a pilot on board)				Traded
Detention, after 1 hour	£81.00	83.835	£84.00	Traded
Pilot Boat Charges				
(Shipping or landing a local Pilot)				
Pilotage Exemption Certificates 7				

2026/27 % rise
4%
4%
4%
3%
4%
0%
4%
3%
4%

Highways Fees and Charges

<http://www.torbay.gov.uk/roads/highways-licenses/>

License	Chargeable Matter	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS				
Permission to place skip on the public highway (Section 139) or Scaffolding and gantry licence (Section 169) or Consent to deposit building materials / make temporary excavation in the highway. (Section 171) or Consent not to erect hoarding or fence during building (Section 172)	Consideration and administration of application (10 days) Within H/A published notice period (more than 10 days) or renewal of existing licence (more than 5 days notice).	62.25	64.45	Traded
	Consideration and administration of application (10 days) Outside H/A published notice period (10 days and less)	124.50	128.85	Traded
	Where a site visit is required during consideration of application (per visit)	124.50	128.85	Traded
	Where an inspection of the site reveals non-compliance (per visit)	124.50	128.85	Traded

2026/27 % rise
3.53%
3.49%
3.49%
3.49%

Inspection of hoarding or fence set up during building (Section 172 & 173)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Inspections made by H/A to monitor compliance with statutory duties (per visit)	119.50	123.70	Traded
Adopted Highway	60.50	62.60	Traded

2026/27 % rise
3.51%
3.47%

Control of construction of cellars under street		£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS				
(Section 179) Or (Section 180[1]) Or Control of light into cellars (Section 180 [2])	Consideration and administration of application	124.50	128.85	Traded
	Where a site visit is required during consideration of application (per visit)	124.50	128.85	Traded
	Where an inspection of the site reveals non-compliance of application (per visit)	124.50	128.85	Traded

2026/27 % rise
3.49%
3.49%
3.49%

Vehicle crossings over footways and verges (Section 184)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Consideration of a request to execute such works as are specified in the request for constructing a vehicle crossing when works executed by H/A contractor	185.90	192.40	Traded
Consideration of a request to execute such works as are specified in the request for constructing a vehicle crossing when works executed by applicants contractor	62.25	64.45	Traded
Where a site visit is required during consideration of application (per visit)	124.50	128.85	Traded
Where an inspection of the site reveals non-compliance (per visit)	124.50	128.85	Traded

2026/27 % rise
3.50%
3.53%
3.49%
3.49%

Clearance of accident debris	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate SR			

2026/27 % rise

Requests which do not form part of the Council's service e.g. removal of items from gullies	At cost	At cost	Cost
VAT Rate OS			
Clearance of accident debris under Section 41 /Section 130	At cost	At cost	Cost

Road closure & traffic restrictions (Section 14[1] & [2])	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS (but where related to filming or events the service to contact VAT team for bespoke review)			
Anything done by traffic authority in connection with the making of an order			
Under section 14 (1)	1,835.05	1899.30	Traded
	2016.60	2087.20	Traded
Under section 14 (2) (under 5 days)	360.95	373.60	Traded
Additional exceptional administrative work by traffic authority See New Roads & Street Works Act, Co-Ordination Code of Practice S7.3.22	At cost	At cost	Cost
Advertising	At cost	At cost	Cost

2026/27 % rise
3.50%
3.50%
3.50%

Suspension of parking (Section 49 [4])	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS (but where related to filming or events the service to contact VAT team for bespoke review)			
Anything done by the local traffic authority in connection with or in consequence of a request to suspend the use of a parking place or part of it	At cost	At cost	Cost

2026/27 % rise

Route signs (Section 65 [1])	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Consideration of request to permit a traffic sign to indicate the route to specified land or premises	At cost	At cost	Cost Recovery
The placing by the traffic authority of a sign in accordance with a request of the kind referred to in the previous	At cost	At cost	Cost Recovery
Provision of Disabled Parking Bay (Anything done by the local traffic authority in connection with or in consequence of a request to provide a disabled parking bay)	107.65	111.45	Subsidised
Disabled Bay Refresh	107.65	111.45	Subsidised
Provision of access lines (Anything done by the local traffic authority in connection with or in consequence of a request to place access lines)	237.00	245.30	Traded
Access Line Refresh	194.30	201.10	Traded
Consideration of requests for Tourism Signage	97.15	100.55	Traded

2026/27 % rise
3.53%
3.53%
3.50%
3.50%
3.50%

Street Naming & Numbering	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Amending House/Number change (Cost per address)	59.70	61.80	Traded
New Development - Naming Street (Cost per street)	260.35	269.45	Traded
New Development - Per plot (Cost per plot)	55.95	57.90	Traded

2026/27 % rise
3.52%
3.50%
3.49%

Legislation reference Traffic Signs & General Directions Regs 1994	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate SR			
Design consultancy	At cost	At cost	Cost Recovery
VAT Rate OS			
Portable traffic signals (Reg 32 para 47 & TD 21/85)	At cost	At cost	Cost Recovery
Damage to council property (Anything done by the authority to repair damage caused by others)	At cost	At cost	Cost Recovery
Technical Information			
Basic Search	253.05	261.90	Traded
Large Search	437.85	453.15	Traded

2026/27 % rise
3.50%
3.49%

Extra Large Search	811.95	840.40	Traded
Traffic Data Request	333.10	344.75	Traded

3.50%
3.50%

Street Works Regulation Made Under NRSWA 1991	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Random sample (Section 75). Fee per unit of inspection	50.00	50.00	national
Investigatory work from routine inspection. Fee per unit of inspection	120.00	120.00	national
Investigatory works from third party report (Section 72 [1]) Fee per unit of inspection			national
Defect inspection (Section 72 [2]), Joint visit, remedial works in progress, remedial works complete - per unit of inspection	120.00	120.00	national
Defect Notice (per copy) S74, 70, 74A	80.00	80.00	national
Inspection checklist (per copy)	30.00	30.00	national

2026/27 % rise
Fixed Rate by DFT
Fixed Rate by DFT
To be removed (devolved)
Fixed Rate by DFT
Fixed Rate by DFT
Fixed Rate by DFT

Street Works Licence (Section 50)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Licence for new apparatus			
1. Capitalised fee	257.70	266.70	Traded
2. Administration fee	297.55	307.95	Traded
3. Inspection fee (3 phases)	200.05	207.05	Traded
Authorisation for works on existing apparatus			
1. Administration fee	168.95	174.85	Traded
2. Inspection fee (3 phases)	200.05	207.05	Traded

2026/27 % rise
3.49%
3.50%
3.50%
3.49%
3.50%

Overhead structures (including tower cranes, banners etc.)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Consideration and administration of application Within H/A published notice period (3 days or less)	50.85	52.65	Traded
Consideration and administration of application Outside H/A published notice period (3 days or less)	101.7	102.25	Traded
Where a site visit is required during consideration of application (per visit)	101.7	105.25	Traded
Where an inspection of the site reveals non-compliance (per visit)	101.7	105.25	Traded

2026/27 % rise
3.50%
3.50%
3.50%
3.50%

Street Works Permits	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Provisional Advance Authorisation			
Traffic Sensitive	105.00	105.00	national
Non Traffic Sensitive	35.00	35.00	national
Major Works (>10 Days)			
Traffic Sensitive	240.00	240.00	national
Non Traffic Sensitive	75.00	75.00	national
Major Works (4 to 10 Days)			
Traffic Sensitive	130.00	130.00	national
Non Traffic Sensitive	40.00	40.00	national
Standard Works (4 to 10 Days)			
Traffic Sensitive	130.00	130.00	national
Non Traffic Sensitive	40.00	40.00	national
Major Works (<3 days)			
Traffic Sensitive	65.00	65.00	national
Non Traffic Sensitive	25.00	25.00	national

2026/27 % rise
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure

Minor			
Traffic Sensitive	55.00	55.00	national
Non Traffic Sensitive	25.00	25.00	national
Intermediate			
Traffic Sensitive	55.00	55.00	national
Non Traffic Sensitive	25.00	25.00	national
Permit Variation			
Traffic Sensitive	45.00	45.00	national
Non Traffic Sensitive	35.00	35.00	national

Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure
Fixed rate by Fee Structure

Inspection fees for Agreements under Section 38 and Section 278 (Highways Act 1980)	£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate OS			
Section 38 Agreement Fees			
Works Estimated by Highway Authority to be below £25,000 Value (fixed fee)	1,500.00	1,500.00	national
Works Estimated by Highway Authority to be between £25,000 to £50,000 Value (percentage of estimated works value)	1%	1%	national
Works Estimated by Highway Authority to be between £50,000 to £150,000 Value (percentage of estimated works value)	8%	8%	national
Works Estimated by Highway Authority to be between above £150,000 Value (percentage of estimated works value)	6%	6%	national
Section 278 Agreement Fees			
Works Estimated by Highway Authority to be below £25,000 Value (fixed fee)	1,500.00	1,500.00	national
Works Estimated by Highway Authority to be between £25,000 to £50,000 Value (percentage of estimated works value)	10%	10%	national
Works Estimated by Highway Authority to be between £50,000 to £150,000 Value (percentage of estimated works value)	8%	8%	national
Works Estimated by Highway Authority to be between above £150,000 Value (percentage of estimated works value)	6%	6%	national
Agreements which Include Public Realm or Town Centre Improvement Works			
Additional fee to be added to the Agreement Fees stated above (percentage of estimated works value)	1%	1%	national

2026/27 % rise
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%
0.00%

Household Waste and Recycling Centre

Chargeable Waste at the Household Waste and Recycling Centre (HWRC)	Unit	£ Current Minimum Charge 2025/26	£ Proposed Minimum Charge 2026/27	Category	2026/27 % rise
VAT Rate SR					
The following charges are applicable where the free allowance of DIY waste has been exceeded. For					
Soil and rubble: Includes bricks, blocks, slates, tiles, rubble, paving slabs, concrete,	Per bag/item	£2.80	£2.90	Cost recovery	3.50%
Tyres: Commercial and agricultural vehicle tyres will not be accepted. No charge for	per tyre	£4.74	£5.00	Cost recovery	5.49%
Clean plasterboard: Includes plaster and gypsum related products.	per sheet/bag	£5.60	£5.80	Cost recovery	3.50%
Plasterboard (with other materials attached): such as tiles, foil insulation or any other	per sheet/bag	£10.23	£10.60	Cost recovery	3.62%
Plastic window: With or without glass. Single pane window only (double charge for	each	£4.74	£4.90	Cost recovery	3.38%
Plastic door or door frame: With or without glass. Single door or door frame only (double	each	£4.74	£4.90	Cost recovery	3.38%
Bath or shower tray (plastic, fibreglass or composite): Single bath or shower tray only.	each	£4.74	£4.90	Cost recovery	3.38%
Shower screen: Plastic or glass shower screen/enclosure.	each	£4.74	£4.90	Cost recovery	3.38%
Insulation materials: 1 sheet or 1 bag.	per sheet/bag	£4.74	£4.90	Cost recovery	3.38%
Roofing felt	per bag/roll	£4.74	£4.90	Cost recovery	3.38%
All DIY plastic: Plastic pipes, guttering, fascia, soffit, skirting, cladding, loose plastics etc.	for up to 5 lengths/ pieces	£4.74	£4.90	Cost recovery	3.38%
Water tanks, panels, roofing sheets, plastic sanitary ware etc.	each	£4.74	£4.90	Cost recovery	3.38%
Asbestos: bonded asbestos only. Please note that asbestos must be double wrapped in	per sheet/bag	£12.59	£13.10	Cost recovery	4.05%
Sheet Glass	Per Pane	£2.66	£2.80	Cost recovery	5.26%
Carpet, Underlay and linoleum per bag	Per bag	£2.66	£2.80	Cost recovery	5.26%
Carpet, Underlay and linoleum per roll	Per roll	£10.76	£11.20	Cost recovery	4.09%

Chargeable waste collection	Unit	£ Current Charge 2024/25	£ Proposed Charge 2025/26	Category	2026/27 % rise
VAT Rate OS					
Household Garden Waste Collection	Per Bin	£51.75	TBC	Traded	#VALUE!
Household Garden Waste Collection (CTSS discount)	Per Bin	£41.75	TBC	Subsidised	#VALUE!
Bin delivery	Per Bin	£0.00	£0.00	Subsidised	0.00%
Initial sign up	Per Bin	£0.00	£0.00	Subsidised	0.00%

Local Land Charges Department Fees and Charges

<https://www.torbay.gov.uk/planning-and-building-control/local-land-charges/land-charges-fees/>

N.B. Due to IT technical issues previously advised 2024/25 price increases were not implemented 2025/26 increase therefore covers a 2 year increase.	£ Current 2025/26 Torbay Council Charge	£ Proposed Charge 2026/27	Category	2026/27 % rise
Official search in the whole or any one part of the Local Land Charges (LLC) Register (including the issue of an Official Certificate of Search):				
VAT Rate OS				
In respect of one parcel of land (a)	31.46	33.00	Cost Recovery	4.90%
In respect of each additional parcel of land (subject to agreement) (c)	6.06	6.50	Cost Recovery	7.26%
Personal search in the whole or any one part of the LLC Register (regardless of the number of parcels of land)	FOC	FOC		
Replies to all Required Enquiries of Local Authorities (Form Con 29R):				
VAT Rate SR				
In respect of one parcel of land (b)	92.88	96.50	Cost Recovery	3.90%
In respect of each additional parcel of land (subject to agreement) (d)	17.45	18.50	Cost Recovery	6.02%
Total cost of providing 'Standard' (LLC1 and CON29) Search on one parcel of land. (a+b)	124.34	129.50	Cost Recovery	4.15%
Total cost of providing 'Standard' (LLC1 and CON29) Search on each additional parcel of Land. (c+d)	23.50	25.00	Cost Recovery	6.38%
Ask a question of your own	21.76	23.00	Cost Recovery	5.70%

Replies to individual enquiries on Form Con 29R:	£ Current 2025/26 Torbay Council Charge	£ Proposed Charge 2026/27	Category
VAT Rate SR			
Administration fee	14.52	15.50	Cost Recovery
Question 1.1 (a) to (i) - Planning decisions and pending applications	10.16	11.00	Cost Recovery
Question 1.1 (j) to (l) - Building regulation decisions and pending applications	7.29	8.00	Cost Recovery
Question 1.2 - Local development plans	FOC	FOC	
Question 2.1 (a) - Roads, footways and footpaths	5.80	6.00	Cost Recovery
Question 2.1 (b) to (d) - Roads, footways and footpaths	4.36	5.00	Cost Recovery
CON29 Question 2.2 to 2.5 Public rights of way	5.80	6.00	Cost Recovery
Question 3.1 - Land required for public purposes	1.45	1.50	Cost Recovery
Question 3.2 - Land to be acquired for road works	1.45	1.50	Cost Recovery
Question 3.3 (a) to (c) - Sustainable drainage systems	FOC	FOC	
Question 3.4 (a) to (f) - Nearby road schemes	1.45	1.50	Cost Recovery
Question 3.5 (a) to (b) - Nearby railway schemes	1.45	1.50	Cost Recovery
Question 3.6 (a) to (l) - Traffic schemes	8.72	9.50	Cost Recovery
Question 3.7 (a) to (g) - Outstanding notices	10.16	11.00	Cost Recovery
Question 3.8 - Contravention of building regulations	2.90	3.00	Cost Recovery
Question 3.9 - Notices, orders, directions & proceedings under Planning acts	5.80	6.00	Cost Recovery
Question 3.10 (a) to (h) - Community Infrastructure Levy	7.29	8.00	Cost Recovery
Question 3.11 - (a) to (b) - Conservation area	1.45	1.50	Cost Recovery
Question 3.12 - Compulsory purchase	1.45	1.50	Cost Recovery
CON29 Question 3.13 (a) to (c) - Contaminated land	1.45	1.50	Cost Recovery
Question 3.14 - Radon gas	FOC	FOC	
Question 3.15 (a) to (b) - Assets of community value	FOC	FOC	
Replies to Optional Enquiries of Local Authority (Con 29O) – each enquiry	14.52	15.50	Cost Recovery
Additional enquiry – each (subject to agreement)	21.76	23.50	Cost Recovery

2026/27 % rise
6.75%
8.27%
9.74%
3.50%
14.68%
3.50%
3.50%
3.50%
3.50%
3.50%
8.94%
8.27%
3.50%
3.50%
9.74%
3.50%
3.50%
3.50%
6.75%
8.00%

Legal Services Fees and Charges

Type of Document	£ Current 2025/26	£ Proposed Charge 2026/27	Category	2026/27 % rise
VAT Rate SR				
A3 colour plan hardcopy	10.50	10.87	Cost Recovery	3.50%
A3 black and white plan hardcopy	4.90	5.07	Cost Recovery	3.50%
Plans larger than A3 (hardcopy)	POA	POA	Cost Recovery	
A4 black and white sheet (hardcopy per sheet)	0.35	0.36	Cost Recovery	3.50%
Admin Fee (minimum)	16.90	17.49	Cost Recovery	3.50%

If there is a requirement for significant research the administration charge will increase. The requestor will be advised prior to processing the request

Libraries Fees and Charges

Link: <https://www.torbaylibraries.org.uk/>

Torbay Library Services are managed by Libraries Unlimited.

Planning Pre-Application Fees and Charges

<http://www.torbay.gov.uk/planning-and-building/planning/pre-planning/>

Type	£ Current 2025/26	£ Proposed Charge 2026/27	Category	2026/27 % rise
VAT Rate SR				
Householder development enquiry	116.96	118.95	Traded	1.70%
Shaping Enquiry	233.91	237.89	Traded	1.70%
Minor Residential: Single Dwelling	264.42	268.92	Traded	1.70%
Minor Residential: 2 to 14 dwellings £217.00 for first dwelling then £93.00 per additional dwelling	264.42	268.92	Traded	1.70%
Major Residential: 15 dwellings or more per 5,000 m2 (0.5 hectares) up to a maximum of £10,000	1,881.45	1,913.43	Traded	1.70%
Commercial: No new floor space (per unit)	116.96	118.95	Traded	1.70%
Commercial: Creation of new floor space (including change of use) per 100m ² up to a maximum of £5,000.	116.96	118.95	Traded	1.70%
Waste, Minerals and Recycling Operations: Waste Management, mineral processing, extraction or storage	1,144.13	1,163.58	Traded	1.70%

Please note:

Pre-application fees are **normally** non-refundable

Householder pre-applications are covered by our development enquiry service.

Any pre-application enquiry which involves a Listed Building will be subject to an additional charge of £115 (incl. VAT).

For mixed use development; please add the residential and commercial fees together as a cumulative fee will be applicable.

All other proposals will be charged at the hourly rate of **£118.95** (incl. VAT) contact us for further information.

These charges cover the costs associated with an officer providing an initial response to a pre-application enquiry. One further written response will be charged at £115 per hour (or part thereof).

In some instances the Council will wish to refer development proposals to the independent Torbay Design Review Panel. A separate fee will be required to cover the cost of using the Panel Site Visits and Meetings **£118.95** per officer per hour (please contact us for details)

Registration Service Discretionary Fees and Charges

Due to the nature of ceremonies often being booked years in advance, the fees & charges for this service are shown for multiple years

<http://www.torbay.gov.uk/registrar/>

Marriage or Civil Partnership Ceremonies	£ Current 2024/25	£ Current 2025/26	£ Proposed 2026/27	£ Proposed 2027/28	£ Proposed 2028/29	Category
VAT Rate OS						
Attending at Approved Premises in the Torbay District						
Monday to Thursday - up to 6pm	590.00	620.00	645.00	665.00	665.00	Traded
Monday to Thursday - 6pm to 8pm	610.00	640.00	665.00	670.00	670.00	Traded
Monday to Thursday - from 8pm	680.00	715.00	745.00	750.00	750.00	Traded
Friday & Saturday - up to 6pm	610.00	640.00	665.00	670.00	670.00	Traded
Friday & Saturday - after 6pm	640.00	680.00	680.00	710.00	710.00	Traded
Sunday or Bank Holiday	750.00	750.00	750.00	780.00	780.00	Traded
Cockington Court - Ceremony Room	New Fees From April 2026	From April 2026	Proposed 2026/27	Proposed 2027/28	Proposed 2028/29	
Monday - Friday			£ 400.00	£ 415.00	£ 430.00	Traded
Saturday			£ 450.00	£ 465.00	£ 480.00	Traded
Saunday & Bank Holiday			£ 600.00	£ 625.00	£ 655.00	Traded

2025/26 % rise	2026/27 % rise	2027/28 % rise	2028/29 % rise
5.08%	4.03%	3.10%	0.75%
4.92%	3.91%	0.75%	#REF!
5.15%	4.20%	0.67%	0.00%
4.92%	3.91%	0.75%	0.00%
6.25%	0.00%	4.41%	0.00%
0.00%	0.00%	4.00%	0.00%

	3.50%	3.50%	3.50%
	3.50%	3.50%	3.50%
	3.50%	3.50%	3.50%

Torbay Register Office, Paignton Library (Max 2 guests-statutory fee)	£ Current 2024/25	£ Current 2025/26	£ Proposed 2026/27	£ Proposed 2027/28	£ Proposed 2028/29	Category
Wednesday - up to 12.30 pm	56.00	56.00	56.00	56.00	56.00	National
At a registered building-statutory fee	104.00	104.00	104.00	104.00	104.00	National
Marriage at a Registred Bulding	104.00	104.00	104.00	104.00	104.00	National
Combination Ceremony (Register Office ceremony + Celebrant led ceremony at a separate venue of choice)						
Monday - Sunday up to 6pm	700.00	730.00	760.00	760.00	760.00	Traded
Giving Notice (statutory fees)						
Giving a notice of intent to marry or form a civil partnership (each partner)	42.00	42.00	42.00	42.00	42.00	National
Giving a notice of intent to marry or form a civil partnership with Home Office Referral (each partner)	57.00	57.00	57.00	57.00	57.00	National
Attendance of a Registrar to verify the declaration of a house-bound person	57.00	57.00	57.00	57.00	57.00	National
Attendance of a Registrar to verify the declaration of a detained person	82.00	82.00	82.00	82.00	82.00	National
Coverison of Civil Partnership into Marriage						
At the Register Office	£50.00	£50.00	£50.00	£50.00	£50.00	National
Two stage process at another approved premises						
Completing the declaration	£30.00	£30.00	£30.00	£30.00	£30.00	National
Signing the declartion at a registred bulding registred for marriage of same sex couples	£101.00	£101.00	£101.00	£101.00	£101.00	National

Premises License	Current 2024/25	Proposed 2025/26	Proposed 2026/27	Proposed 2028/29	Proposed 2028/29	Category
License for Approved Premises to hold ceremonies - NEW (valid 3 years)	1,820.00	1,900.00	1,975.00	2,000.00	2,000.00	Traded
License for Approved Premises to hold ceremonies - RENEW (valid 3years)	1,320.00	1,370.00	1,415.00	1,465.00	1,515.00	Traded

2025/26 % rise	2026/27 % rise	2027/28 % rise	2027/28 % rise
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
2025/26 % rise	2026/27 % rise	2027/28 % rise	2027/28 % rise
4.29%	4.11%	0.00%	0.00%
2025/26 % rise	2026/27 % rise	2027/28 % rise	2027/28 % rise
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%

2025/26 % rise	2026/27 % rise	2027/28 % rise	2027/28 % rise
4.40%	3.95%	1.27%	0.00%
3.79%	3.28%	3.53%	3.41%

Additional room to be added to a current licence	160.00	165.00	170.00	175.00	180.00	Traded
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3.13%	3.03%	2.94%	2.86%

Renewal of vows/commitment/naming ceremonies at Cockington Ceremony Room Note: fees listed excl VAT	New Fees From April 2026	New Fees From April 2026	Proposed 2026/27	Proposed 2027/28	Proposed 2028/29	
VAT Rate SR						
Monday - Friday			£400	£415.00	£430.00	Traded
Saturday			£450	£465.00	£480.00	Traded
Saunday & Bank Holiday			£600	£625.00	£655.00	Traded

Ceremony run through discusion-face to face	25.00	25.00	25.00	25.00	25.00	Traded
Via E-mail	FOC	FOC	FOC	FOC	FOC	Traded
Ceremony Booking Fee	30.00	30.00	30.00	30.00	30.00	Traded
Citizenship						
VAT Rate OS						
Private Citizenship Ceremony	170.00	170.00	170.00	170.00	170.00	Traded

	3.50%	3.50%	3.50%
	3.50%	3.50%	3.50%
	3.50%	3.50%	3.50%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
2025/26 % rise	2026/27 % rise	2027/28 % rise	2027/28 % rise
0.00%	0.00%	0.00%	0.00%

Copy certificates						
VAT Rate OS						
Copy certificates, birth, death, marriage & Civil Partnerships (issued & posted 2nd class 15 days)	12:50	12:50	12:50	12:50	12:50	National
Priority Certificates birth, death, marriage & Civil Partnerships (issued and posted the same day)	£38.50	£38.50	£38.50	£38.50	£38.50	National
1st class post	£1	£1	£2	£2	£2	Traded

Fees for changes to Initial Registration						
VAT Rate OS						
chnages to forename added within 12 months of the birth registration	£44.00	£44.00	£44.00	£44.00	£44.00	National
Consideration of a correction by Registrar or Superintendent Registrar	£83	£83	£83	£83	£83	National
Consideration by Registrar General of a correction	£99	£99	£99	£99	£99	National

Resort Services Fees and Charges

Gross Charge

Chalets/Cabins	£		£	
	Charges 2025/26	Category	Proposed charge 2026/27	Category
VAT Rate SR				
Annual				
Meadfoot – Annual 1st Floor	2,241.00	Traded	2,319.00	Traded
Meadfoot – Annual 1st Floor : Sun Terrace	3,429.00	Traded	3,549.00	Traded
Meadfoot – Annual Ground	1,905.00	Traded	1,972.00	Traded
Broadsands - Annual Charge 1-25 Sea facing	2,187.00	Traded	2,264.00	Traded
Broadsands - Annual Charge 26 - 50 Green facing	2,143.00	Traded	2,218.00	Traded
Oddicombe - Annual Charge	2,211.00	Traded	2,288.00	Traded
Winter Season Off Peak				
Meadfoot 1st Floor - Winter season off peak October to March	New charge	Traded		
Meadfoot Ground Floor - Winter season off peak October to March	New charge	Traded		
Broadsands Sea Facing - Winter season off peak October to March	New charge	Traded		
Broadsands Green Facing - Winter season off peak October to March	New charge	Traded		
Per Week				
Meadfoot - Per week - April to June and September	143.00	Traded	148.00	Traded
Meadfoot- Per week - July and August	167.00	Traded	173.00	Traded
Meadfoot - per week - October - March	New charge			
Broadsands - Per week - April to June and September	143.00	Traded	148.00	Traded
Broadsands - Per week - July and August	167.00	Traded	173.00	Traded
Broadsands - per week - October - March	New charge			
Goodrington - Per week - April to June and September	109.00	Traded	113.00	Traded
Goodrington - Per week - July and August	126.00	Traded	130.00	Traded
Preston - Per week - April to June and September	109.00	Traded	No huts on site until 2027	Traded
Preston - Per week - July and August	126.00	Traded	No huts on site until 2028	Traded
Less than a week				
Goodrington - Per day - April to June and September	38.00	Traded	39.00	Traded
Goodrington - Per day - July and August	43.00	Traded	45.00	Traded
Corbyn Head on Stilts - Per day - April to June and September	New charge			
Corbyn Head on Stilts - Per day - July and August	New charge			
Broadsands Cabin - Per day - April to June and September	New charge			
Broadsands Cabin - Per day - July and August	New charge			
Broadsands Cabin - Per day - October - March	New charge			
Meadfoot - Per day- April to June and September	New charge	Traded		Traded
Meadfoot- Per day - July and August	New charge	Traded		Traded
Meadfoot - per day - October - March	New charge			

Below is input from Finance Team

2026/27
% uplift
3.48%
3.50%
3.52%
3.52%
3.50%
3.48%
3.50%
3.59%
3.50%
3.59%
3.67%
3.17%
2.63%
4.65%
2.63%
5%

Below is input from Finance Team

£			2026/27
Beach Services Proposed charge 2026/27	Category		% uplift
2,319.00	Traded		3.48%
3,549.00	Traded		3.50%
1,972.00	Traded		3.52%
2,264.00	Traded		3.52%
2,218.00	Traded		3.50%
2,288.00	Traded		3.48%
870.00	Traded	Chalet	
740.00	Traded		
849.00	Traded	Cabin	
831.00	Traded		
150.00	Traded		4.90%
200.00	Traded	Chalet	19.76%
120.00			
			4.90%
150.00	Traded		
200.00	Traded	Cabin	19.76%
120.00			
120.00	Traded		10.09%
150.00	Traded	Beach hut	19.05%
No huts on site until 2027	Traded		
No huts on site until 2028	Traded		
40.00	Traded		5.26%
45.00	Traded		4.65%
45.00	Traded		
50.00	Traded		
45.00	Traded		
50.00	Traded		
36.00	Traded		
45.00	Traded	Chalet	
50.00	Traded		
36.00	Traded		

Beach Hut	£		£	
	Charges 2025/26	Category	Proposed charge 2026/27	Category
VAT Rate SR				
Annual				
Site Only - Broadsands	699.00	Traded	723.00	Traded
Site Only - Breakwater	645.00	Traded	668.00	Traded

Site Only – Summer Season	£		£	
	Charges 2025/26	Category	Proposed charge 2026/27	Category
VAT Rate SR			To nearest £	
Corbyn Head	521.00	Traded	539.00	Traded
Broadsands, Goodrington North, Youngs Park, Oddicombe and Roundham	388.00	Traded	402.00	Traded
Preston & Preston Marine Parade & Goodrington South	412.00	Traded	426.00	Traded
Corbyn self-maintained	50.00	Traded	52.00	Traded

Council Beach Huts Winter Season		£		£	
		Charges 2025/26	Category	Proposed charge 2026/27	Category
VAT Rate SR					
Beach Huts – Winter Charges					
Stored off site		261.00	Traded	270.00	Traded
Store Winter season on site		255.00	Traded	264.00	Traded

Other Service Charges				
Labour charge for repairs and maintenance excluding material costs	New charge			
Beach Hut transfer charge	124.00	Traded	128.00	Traded
Beach Hut scrappage charge	154.00	Traded	159.00	Traded
Beach Hut wait list charge	33.00	Traded	34.00	Traded
Beach Hut Exchange Charge	27.00		28.00	

Beach Furniture	£		£		
	Charges 2025/26	Category	Proposed charge 2026/27	Category	
VAT Rate SR					
Deckchair per week	18.00	Traded	19.00	Traded	
Deckchair per day	5.00	Traded	5.00	Traded	Market forces
Directors chair per week	24.00	Traded	25.00	Traded	
Directors chair per day	6.00	Traded	6.00	Traded	Market forces
Sun lounge per week	24.00	Traded	25.00	Traded	
Sun lounge per day	6.00	Traded	6.00	Traded	Market forces
Parasol per day	4.00	Traded	4.00	Traded	Market forces
Windbreak per day	4.00	Traded	4.00	Traded	Market forces
Event Deckchair Hire					
Deckchair per day	4.00	Traded	4.00	Traded	Market forces
Delivery/Collection – prices on application but minimum charge	84.00	Traded	87.00	Traded	

2026/27	
% uplift	
	3.43%
	3.57%

2026/27	
% uplift	
3.45%	
3.61%	
3.40%	*see note 1
4.00%	*See note 2

2026/27	
% uplift	
	3.45%
	3.53%

	3.23%
	3.25%
	3.03%
	3.70%

*See note 3

2026/27	
% uplift	
5.56%	
0.00%	
4.17%	
0.00%	
4.17%	
0.00%	
0.00%	
0.00%	
0.00%	
3.57%	

£ Beach Services Proposed charge 2026/27	Category
723.00	Traded
668.00	Traded

£ Beach Services Proposed charge 2026/27	Category
To nearest £ 521.00	Traded
418.00	Traded
437.00	Traded
50.00	Traded

£ Beach Services Proposed charge 2026/27	Category
270.00	Traded
264.00	Traded

30.00	Traded	
128.00	Traded	
159.00	Traded	
34.00	Traded	
28.00	Traded	Use admin charge

£ Beach Services Proposed charge 2026/27	Category
19.00	Traded
5.00	Traded
25.00	Traded
6.00	Traded
25.00	Traded
6.00	Traded
4.00	Traded
4.00	Traded
4.00	Traded
87.00	Traded

2026/27	
% uplift	
	3.43%
	3.57%

2026/27	
% uplift	
	0.00%
	7.73%
	6.07%
	0.00%

2026/27
% uplift
3.45%
3.53%

	3.23%
	3.25%
	3.03%
	3.70%

2026/27	% uplift
5.56%	0.00%
4.17%	4.17%
0.00%	4.17%
0.00%	0.00%
0.00%	0.00%
	0.00%
	3.57%

Administration Charge - (To be applied following cancellation of facilities. It may also be applied in other instances at the discretion of the Harbour Master)	£59.00	61.00	
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3.39%	* see note 4	50.00	-15.25%
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1. In previous years, there was no formal specification for the self-maintained stanchions at Corbyn Head. It has now been agreed that the customer will repair or replace the stanchions according to an agreed specification at their cost and provide public liability insurance. In return, a two-year charge of £50.00 has been applied—this is the second year of that arrangement- officers record of agreement in place.
2. There is no seasonal income from the Preston site due to the construction of the flood defence wall. Beach huts are expected to return in Spring 2027. A price freeze has been agreed for returning customers at the Preston site in 2027.
3. Charges should be consistent with those applied to Harbour waitlists, as both services are listed on the same website, involve the same administrative team, and follow identical processes. Applying different charges for what is essentially the same service would be inappropriate and potentially confusing for users.
4. The administration charge is high compared to other administration charges.

Assembly Hall Fees and Charges

Room Hire		£ Current 2025/26	£ Proposed 2026/27	Category
VAT Rate EX				
BASIC HIRE (Minimum session hire 5 hours)	Full Rate Per Hour	38.00	39.33	Traded
	Discounted Rate Per Hour	31.00	32.09	Traded
Late surcharge (after 11pm)	Full Rate Per Hour	78.00	80.73	Traded
Sunday surcharge	Full Rate Per Hour	19.00	19.67	Traded
Kitchen - used for supply/sale of refreshments	Full Rate Per Hour	22.00	22.77	Traded
Kitchen - access to water for cleaning only	Per Session	22.00	22.77	Traded
VAT Rate OS (where the Council sets up the badminton court in advance of the hire)				
Badminton charges	Per Court per hour	20.00	20.70	Traded

% uplift
3.50%
3.50%
3.50%
3.50%
3.50%
3.50%
3.50%
3.50%
3.50%

Note: The above are basic charges for room hire and if additional services are required, the price is available on application.

Social Housing - general needs

VAT rate EX	£	£
	Current 2025/26	Proposed 2026/27
1 Bed flat - affordable rent	496.36	520.18
1 Bed flat - social rent	497.62	521.5
2 Bed flat - social rent	602.94	631.88
Room in HMO shared accomodation - affordable rent	311.54	
Room in HMO shared accomodation - utitlity charge	91.40	

Proposed 2025/26 % rise
4.80%
4.80%
4.80%
-100.00%
-100.00%

Spatial Planning Fees and Charges

Type of Document	£ Current 2025/2026	£ Proposed 2026/27	Category	% uplift
VAT Rate SR				
Torbay Local Plan				
Hardcopy incl. pen drive	FOC	FOC	Subsidised	
Hardcopy postage	FOC	FOC	Subsidised	
Pen drive only	FOC	FOC	Subsidised	
Online	FOC	FOC	Subsidised	
View in Person	FOC	FOC	Subsidised	
Supplementary Planning Documents (SPDs) and Conservation Area Appraisals plus a wide range of documents forming the evidence base for the existing and emerging Torbay Local Plan (Hardcopy)	Prices vary depending on document. Cost can be obtained from the Strategy and Project Delivery Team	Prices vary depending on document. Cost can be obtained from the Strategy and Project Delivery Team	Cost Recovery	
Type of Document				
Hardcopy Decision Notices	29.98	31.03	Cost Recovery	3.50%
Hardcopy Tree Preservation Orders	59.95	62.05	Cost Recovery	3.50%
Hardcopy Section 106 Agreements	59.95	62.05	Cost Recovery	3.50%
Hardcopy Committee Reports	17.99	18.62	Cost Recovery	3.50%
Online	FOC	FOC	Subsidised	
Type of Document				
Other A4/A3 size documents up to 10 sheets	11.99	12.41	Cost Recovery	3.50%
Other A4/A3 size documents over 10 sheets (each sheet)	1.20	1.24	Cost Recovery	3.50%
A2 Plans per sheet	11.99	12.41	Cost Recovery	3.50%
A1 Plans per sheet	17.99	18.62	Cost Recovery	3.50%
A0 Plans per sheet	29.98	31.03	Cost Recovery	3.50%
Planning History Searches E-mail or Hardcopy (per site per hour)	89.93	93.08	Cost Recovery	3.50%

**Large quantities of documents may take a longer turnaround period.*

Enforcement Charges	£ Current 2025/2026	£ Proposed 2026/27	Category	% uplift
VAT Rate OS				
Withdrawal of an Enforcement Notice (EN)	94.30	100.00	Levy	6.04%
Confirmation of no enforcement action	94.30	100.00	Levy	6.04%
NEW Compliance with ENs		100.00		
NEW Confirmation of a closed case		100.00		

Section 106 / CIL	£ Current 2025/2026	£ Proposed 2026/27	Category	% uplift
VAT Rate OS				
Confirmation of compliance with an obligation	89.93	100.00	Cost recovery	11.20%

Town Diary Fees and Charges

	£ Current 2025/26	£ Proposed 2026/27	Category	% uplift
VAT Rate SR				
Admin Fee for charity, fundraising and information stands - price is per day	53.85	55.75	Cost Recovery	3.5%
Small Displays with a table and chairs/leaflets/information/gazebo/display stands - price is per day	88.00	91.10	Traded	3.5%
Commercial companies with a discount for block bookings - price is per day 3 months bookings - 5% discount 6 months bookings - 10% discount 9 months bookings - 12.5% discount 12 months (year) bookings - 15% discount	258.75	267.80	Traded	3.5%
VAT Rate SR	£ Current 2025/26	£ Proposed 2026/27	Category	% uplift
Banner sites Victoria Park, Paignton (fences along Torquay Road) Kings Gardens Torquay only Banners advertising specific companies Fee is payable on the approval of the application for each site Organisations will be charged the same price for the removal of banners for non-compliance of terms and conditions Banners can be displayed for a minimum of two weeks at a time. Extension may be available subject to vacant space. They should be removed immediately after this agreed period by the advertising organisation.	60.00	62.10	Traded	3.5%
Banner sites Victoria Park, Paignton (fences along Torquay Road) Kings Gardens Torquay only Banner removal fee	60.00	62.10	Traded	3.5%
VAT Rate SR	£ Current 2025/26	£ Proposed 2026/27	Category	% uplift
Event Notices - Removal fee if not taken down from site.	53.85	55.75	Levy	3.5%
Events Booking System Admin Fees Community /Charity Events	20.00	20.70	Cost Recovery	3.5%
Commercial/Major Events - booking system	20.00	20.70	Traded	3.5%
Commercial event fees over 1000 attendance - ticketed - £1 per person attending	£1p/p	£1p/p	Traded	
Poster sites 187 single poster sites around Torbay Fee is charged per poster per week.	3.85	4.00	Traded	3.9%

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Revenue Reserves Policy

November 2025 Review and Update

1. Purpose of this Policy

- 1.1 The requirement for financial reserves is acknowledged in statute. Sections 31A, 32, 42A and 43 of the Local Government Finance Act 1992 require billing and precepting authorities in England and Wales to have regard to the level of reserves needed for meeting estimated future expenditure.
- 1.2 It is the 'Chief Finance Officer's', (Finance Director), duty to report on robustness of estimates and adequacy of reserves (under Section 25 of the Local Government Act 2003) when the authority is considering its budget requirement.
- 1.3 However, there is no specified minimum level of reserves that an authority should hold and it is the responsibility of the Chief Financial Officer (CFO) to advise the Council about the level of reserves and to ensure that there are procedures for their creation, maintenance and use.
- 1.4 Torbay Council will hold reserves for the following main purposes:
 - Earmarked funds to meet known or predicted time limited spend or improvement projects;
 - Funds earmarked for statutory reasons (e.g. Elections and Insurance);
 - Funds being held on behalf of partner organisations and/or ring-fenced activity (e.g. Public Health, Harbours and Adult Social Care);
 - Holding of specific grant funding in advance of drawing down spend;
 - A General Reserve, (or Working Balance), to help cushion the impact of uneven cash flows, provide contingency, and avoid any unnecessary temporary borrowing.
- 1.5 This policy on the establishment, maintenance and adequacy of reserves and balances is reviewed annually.

2. General Fund Reserves

- 2.1 The use of general fund reserves is not restricted. They can be used to smooth the impact of uneven cash flows, offset the budget requirement, or can be used to respond to unexpected events or emergencies.
- 2.2 In line with CIPFA advice, it is recommended that the Council maintains its General Fund Reserve, (or 'Working Balance'), at 5% of the net revenue budget at the commencement of any given financial year. If any of the General Fund reserve is drawn down in a given year, replenishment should be provided for in the next annual budget setting process.
- 2.3 As the Council budget increases year on year, the objective is that the General Fund Reserve should also grow on a proportionate basis to remain at the desired level of at least 5%.

Comprehensive Spending Review Reserve

- 2.4 In addition to the General Fund Reserve the Council, for a number of years, has maintained a Comprehensive Spending Review (CSR) Reserve. Whereas this reserve acts as a 'buffer' for the General Fund, the CSR is also utilised as an 'invest to save' reserve committing one off resources, based on clear business cases, to deliver on-going, sustainable financial savings (for example, transformational activities such as the automation of processes).
- 2.5 Wherever possible, the Council will strive to maintain a CSR Reserve of circa £3m at the commencement of each financial year in order to consider one-off investment plans which can 'smooth' and manage the Council's revenue budget over the medium to long term.

Financial Risks faced by the Council

- 2.6 Revenue budgets are set to reflect known and anticipated service demands and costs. However, there are a number of financial risks that the Council do not 'budget' for but keep under constant review and scrutiny.
- 2.7 The major financial risks faced by the Council as at December 2025 include:
- Delivery of the Dedicated School Grant (DSG) 'Safety Valve' Improvement Plan (addressing a £12m legacy DSG deficit). Despite achieving the initial targets as agreed with government, recent progress has been challenging with an end of year deficit forecast for 2025/26;
 - Delivering the required transformation programme for Adult Social Care which is aimed at reducing annual spend by at least £15m. The Council entered a new, five year contract with the Integrated Care Organisation, for the provision of statutory social care services, which commenced in March 2025. However, with the local health sector facing significant financial challenges, coupled with the existing annual spend against the Torbay contract being significantly more than the budget available, the Council faces a material financial liability risk should the current arrangements cease;
 - High, and escalating, cost of Children Social Care placements and the potential impact of legislation that will require the Council to subscribe to a 'Regional Care Co-operative';
 - The high and rising costs, over and above budget levels, of tackling the housing crisis – continuing to support local residents through the 'cost of living crisis' and addressing homelessness across the Bay;
 - The viability and volatility of numerous capital investment projects that the Council is striving to deliver and the associated risk of abortive revenue costs for any schemes that ultimately prove to be undeliverable;

- Security and uncertainty regarding future revenue income streams. With the detailed three year budget for the Council, resulting from the Government's Fair Funding Review, not being known until mid-December 2025, independent financial modelling, (undertaken by LGFutures), indicates that Torbay could lose circa £5.8m of revenue funding from its base over the next three financial years;
- Transition costs associated with the preparation for Local Government Re-Organisation (LGR). Along with other South West Councils, Torbay have submitted a preferred LGR option to Government and await the outcome which is anticipated in May 2026. Depending on the direction given by Government, the transitional costs associated with preparing for a potential new, larger Unitary Council could be significant.
- A recent condition survey of the numerous assets owned by the Council identified a significant backlog maintenance requirement to bring the stock up to a reasonable state of repair. Although maintenance budgets have been increased over the last couple of years, there remains a risk that they might not be sufficient in the event of any unforeseen circumstances.

2.8 At any point of time, any such risk could materialise which would significantly impact on the Council's ability to maintain a balanced revenue budget hence the requirement to maintain adequate and reasonable General Fund and CSR Reserves.

3. Procedure and Governance

3.1 The Council's Chief Finance Officer, (Section 151 Officer), holds responsibility for creating and reviewing a reserve with a requirement for regular reporting (at least annually) to Cabinet and Council. When instigating a new reserve, the following will always be considered:

- The reason for / purpose of the reserve;
- How and when the reserve can be used;
- Procedures for the reserve's management and control;
- A process and timetable for a review of the reserve to ensure continuing relevance and adequacy.

3.2 A statement of all significant reserves held, with their anticipated balance at financial year end will be produced annually as part of the Council's budget setting papers. This statement will represent formal sign off from the Council's Section 151 Officer regarding the adequacy of reserves held and confirming that all reserves have been reviewed.

3.3 Any drawdown exceeding £100k, within year, from an earmarked reserve, or General Fund reserve, will require the Section 151 Officer to issue a formal 'Record of Decision' with the

drawdown subsequently reported within the next scheduled budget monitoring report presented to Cabinet (and Council).

- 3.4 Any new reserve(s) exceeding £100k, created from approved budgeted funds, also requires the Section 151 Officer to issue a formal 'Record of Decision' (ROD). However, any reserve(s) created in year as a result of receiving new grant funding will be incorporated and reported in the next scheduled monitoring report to Committee without the need for a ROD.
- 3.5 The Section 151 Officer will maintain a detailed schedule of all reserves, as required, forming part of the statutory accounts process.

Principles applied to the holding of Reserves

- 3.6 The Council will adopt the following principles with regards to the holding of reserves:
- All Reserves must have a clearly defined purpose with evidence supporting its requirement and desired value of holding;
 - The Council's Section 151 Officer maintains overall responsibility and management of the Council's reserves – but each specific earmarked reserve must have a designated Senior Officer who will maintain regular overview of the reserve's required drawdown and on-going adequacy;
 - Where possible, the Council will rationalise and simplify the holding of Reserves, holding a fewer number of strategic reserves supported by a clear rationale and purpose;
 - Reserves will be reviewed annually as part of the budget setting process. There will be specific challenge of the on-going need for any reserve that has not had financial movement in excess of two consecutive financial years;
 - Where reserves are identified as no longer needed, if feasible and allowable, (e.g. specific grant requirements), remaining funds will be absorbed back within the Council's General Fund and/or CSR Reserve;
 - Reserves can only be used to fund 'one-off', unforeseen, costs and not offset, or underpin, any on-going revenue service delivery or pressure;
 - Similarly, reserves will not be used to offset any future year Medium Term Resource Plan pressures (unless there are clear action plans to address any funding gaps and the reserve is used to smooth any implementation of such plans)

- 3.7 Reserves can be used to 'pump prime' and/or provide limited capacity to deliver future year efficiencies (invest to save) subject to the approval, (from the Section 151 Officer), of a supporting business case.

4. Earmarked (Specific) Reserves

- 4.1 For statutory purposes, there is only the need to maintain a single revenue reserve, the 'General Fund' Reserve. However, the Chartered Institute of Public Finance and Accountancy, (CIPFA) Code of Practice states that when reviewing medium-term financial plans and preparing annual budgets, local authorities should consider the establishment of sub reserves (known as earmarked reserves).
- 4.2 Earmarked reserves may be reported separately but remain legally part of the General Fund. Separate reporting of earmarked reserves has no financial reporting or legislative necessity though they are used extensively by local authorities and as such the Code requires separate disclosure of material earmarked reserves.
- 4.3 The main 'earmarked reserves' that are held by the Council are detailed below:

(a) Collection Fund

For NNDR the Council bears a 49% share of the risk and reward of changes in the level of National Non-Domestic Rate income. In year changes in yield and collection of National Non-Domestic Rates will result in a Collection Fund surplus or deficit which will impact on the following financial year. The Council holds a Collection Fund Reserve to help smooth the volatility of income. Estimates of future year surpluses or deficits are included in the Budget Setting process and reflected in the Medium-Term Resource Plan. Any shortfall incurred in a given year is made good through the Collection Fund Reserve with a corresponding adjustment made to the budgeted income levels in the following financial year.

Collection Fund income, (Council Tax and NNDR), has been volatile in recent years and is likely to continue to be volatile in future years both from changes in NNDR reliefs and from the collectability of the taxes due to the cost-of-living crisis and economic circumstances. However, it is felt that the current level exceeds the level of risk and a transfer of £500k is planned to increase the Major Repairs and Maintenance reserve. The level will continue to be reviewed against estimated risk levels.

(b) Adult Social Care (ASC);

Under the existing Adult Social Care contract with the Integrated Care Organisation, (ICO), the Council has maintained an element of the Council Tax precept in order to invest in transformation activity and improve future sustainability of the service. From April 2025,

the ASC precept has been used to fund increases to the ICO in compliance with the new, five year, Section 75 contract. The ASC reserve will continue to be used to fund a number of 'invest to save' proposals and improvement activities, as agreed with Health, including targeted support for learning disabilities, increased capacity for the reablement service, improved governance and commissioning of services and capital investments to enable the building of extra care units.

(c) Children's Social Care

As part of the 2022/23 budget, to mitigate against volatility of cost and demand for placements, an earmarked reserve was established with an initial level of £1.0m. Additional revenue was added to base budgets in recent years, which has helped to partially stabilise budgets. However, the difficult provider market, with the associated high cost of placements, continues to be a regional and national issue and pending legislation, which could lead to a Regional Care Co-operative, provides another significant financial risk on the service moving forwards.

The main objective of this reserve is to focus on relevant 'invest to save' opportunities for the service whereby investment in one-off transformational activity can seek to drive efficiencies in relation to future on-going spend.

(d) Schools and Private Finance Initiative

The Council holds a revenue reserve which represents the end of year delegated Schools budget share balances across the Bay's Schools. Although this features within the Council's Reserve analysis, any drawdown, or top up, within this reserve is wholly reliant on, and managed by, the Schools.

In addition, the Council needs to account for the remaining time limited costs that will be incurred (above set revenue budget) for the Private Finance Initiative, (PFI), funding which expires in 2027.

(e) Reserves linked to specific funding streams

There are a number of reserves whereby the Council is required to hold funding, and account for spend, specific to the funding's required purpose. Two such reserves are the **Harbours Reserve** where a separate ring-fenced budget is maintained, reporting into the Harbour Committee, and the **Public Health Reserve** against which the Council has to evidence spend linked to identified public health outcomes, which has to be evidenced through annual reporting.

(f) Capital Reserves

This Capital reserve is maintained to cover the risk of higher construction costs, contractor instability and higher borrowing costs in relation to projects within the approved capital programme. For some projects, there is also a risk of abortive revenue costs in relation to projects that do not proceed to completion.

Capital funding is received for Highways capital investment works which can often be spread over more than one financial year. A reserve is maintained which holds the government funding received prior to drawdown of spend.

A separate, IT (Capital) Replacement Reserve, is also maintained to meet the costs of priority driven replacements, and required upgrades, to the Council's ICT infrastructure. Annual charges are made to the revenue account with subsequent drawdowns from the accumulated funding subject to business case approval.

(g) Investment Reserve and Estates Reserve Fund

The Council has invested over £235m in investment property and capital loans. Following on from HM Treasury updated guidance, the Council is no longer able to purchase such assets, but it retains its previous investments.

The Investment Reserve mitigates any variations in income or costs associated with Investment Fund properties such as voids and rent-free periods. The reserve was created, and is maintained, through financial contributions through top-slicing the rental income received.

Variations in rent, either from market conditions, voids or rent-free periods are regularly monitored to ensure any potential issues are mitigated in advance. Annual valuations of Commercial Assets are undertaken and included in Treasury Management reports to Audit Committee and Council.

Alongside the Investment Reserve, when setting the 2025/26 revenue budget, the Council approved the creation, and allocation of £300k, into a 'Estates Reserve Fund' in recognition that there is similar volatility regarding the £7m of annual income generated from assets owned by the Council within the Torbay geographical area.

(h) Major Repairs and Maintenance Reserve

The Council's entire estate holding consists of 2,328 separate assets with condition surveys indicating that the overall quality of assets declining with a growing backlog maintenance requirement. As disclosed in the 2025/26 Revenue Reserve Statement, a new Capital Repair Fund was created to start to proactively address the identified backlog maintenance. A further transfer of surplus reserves within the collection fund is planned to increase this reserve to £1m.

(i) Affordable Housing Reserve

When setting the 2025/26 revenue budget, the Council approved the creation of, and one-off allocation of £1.2m into, an affordable housing reserve with the specific aim at assisting with Business Case financial viability for Council led housing development projects (where required).

(j) Developer Contributions

Section 106 and Community Infrastructure Levy are funds received from developers towards the cost of providing the required infrastructure linked to the delivery of specific developments. A reserve is maintained which holds the funds prior to approved drawdown and spend.

(k) Service Transformation / Re-design

This is a specific reserve targeted at delivering significant re-design / efficiencies through different ways of working. Drawdowns have included the move to an integrated Customer Relationship Management system and funding transitional costs incurred through the integration of Torbay Development Agency and TorVista Homes back into the Council.

(l) Events Reserve (including Torbay airshow)

Major cultural events have previously been funded, at the rate of approximately £250k per annum, through the creation, and drawdown, of specific reserve funding. As reported in the January 2024 Reserves paper, a further top up of the Events Reserve was provided through the 2024/25 budget setting process. The Council continues to explore a different blend of commercial opportunities alongside public sector financial support to reduce the reliance on reserve funding over the medium term.

Provisions

- 4.4 In addition to earmarked and general reserves the Council also holds provisions, where appropriate, for issues where the Council has a potential liability which is likely to result in a payment but the amount, and timing, of the potential payment is uncertain. The council also holds provisions where there is a risk of future claims being made in areas such as insurance and NNDR appeals.

5. 2026/27 Review of Reserves

5.1 Adopting the principles as detailed in this Policy, the Finance Director (Section 151 Officer) has undertaken a review of all reserves held by the Council as at December 2025. Actions have, and will continue to be taken to ensure the following:

- Any reserve showing no financial movement over a period of two years or more, without a clear future spend commitment, is absorbed into the General Fund Reserve or Comprehensive Spending Review Reserve;
- The General Fund Reserve is retained at a relevant level to represent 5% of the Council's indicative 2026/27 Revenue budget;
- The balance of the Comprehensive Spending Review Reserve is retained at its recommended level of £3m;
- The Collection Fund is reviewed to take consideration of the likelihood of future liabilities, (such as NNDR appeals), and a corresponding adjustment made;
- Known significant liabilities are addressed, and accounted for within the proposed levels as detailed in Appendix 1

5.2 The 2024/25 revenue out-turn report was approved by Council on 24 July 2025. The year end position was a surplus of £351k with various allocations made across a number of budget headings. Where appropriate, the management of financial drawdowns from these allocations are made through the Reserves governance process.

In addition, when setting the 2025/26 revenue budget, a number of one-off financial allocations were approved by Council in February 2025, with the larger items listed in the table below. Again, managing the drawdown against these sums, where relevant, is facilitated through the Reserves governance process.

Area	£000s	Narrative
Council led Housing developments	1,200	To help business case viability – can include revenue contribution to capital delivery.
SWISCo. fleet linked to Extended Producer Responsibility	900	Modernised fleet will assist with required waste segregation.
Investment in Play Parks	500	As recommended by the Policy and Resources Committee.

Earmarked Reserve for Climate Change initiatives	350	Subject to viable business cases linked to Climate Action Plan
Earmarked Reserve to prepare for new Waste Transfer Station	274	Revenue cost of initial feasibility and development work

- 5.4 The Council's Reserve Statement, as at November 2025, accounting for the information contained within this paper, is detailed in Appendix 1.
- 5.5 With all relevant actions taken, and with the principles detailed in this paper consistently applied, as the Council's Section 151 Officer, I assess the retained reserve levels to be adequate.

Appendices

Appendix 1: Council Reserve Statement as at 30 November 2025

Report clearance:	This Policy has been reviewed and approved by:	Date:
Director of Finance	Malcolm Coe	30 November 2025

Torbay Council Reserves Statement

<u>Reserves</u>	Balance as at at 1/4/24	Balance as at at 1/4/25	Est. Balance at 1/4/26	Est Balance at 1/4/27	Est Balance at 1/4/28
	£'000	£'000	£'000	£'000	£'000
General Reserves					
General Fund Reserve	-6,401	-8,488	-8,488	-8,600	-9,000
Comprehensive Spending Review	-2,642	-3,490	-3,000	-3,200	-3,000
	-9,043	-11,978	-11,488	-11,800	-12,000
Earmarked Reserves					
Collection Fund	-5,281	-6,152	-5,000	-4,000	-3,000
Adult Social Care (Revenue)	-4,082	-3,373	-2,500	-1,000	0
Adult Social Care (Health Funding)	-8,419	-519	0	0	0
Childrens Services	-902	-902	-800	-600	-400
School Related Reserves	-3,570	-4,221	-4,000	-4,000	-4,000
(Schools) Private Finance Initiative	512	-1,759	-1,000	-300	0
Harbours (Ring-Fenced)	-1,311	-1,459	-1,000	-900	-900
Public Health(Ring-Fenced)	-3,245	-3,535	-3,000	-2,000	-2,000
Other Ring-fenced funding held	-493	-260	-200	-200	-200
Capital Funding Reserve	-2,727	-5,657	-5,000	-4,000	-3,000
ICT Replacement	-291	-703	-300	0	0
Investment (Commercial Assets)	-4,365	-4,340	-4,000	-3,500	-3,500
Estate Reserve Fund	-254	62	-300	-300	-300
Developer Contributions	-1,767	-1,814	-1,000	-750	-500
Insurance Reserve / Provision	-3,445	-3,237	-3,000	-3,000	-3,000
Transformation / Service Re-design	-966	-982	-500	-200	0
TorVista - Loan Write off Costs	0	-1,615	-1,615	0	0
TDA / TorVista transition	0	-30	0	0	0
Torbay Events	0	-750	-500	-250	0
Housing Related Services	-554	-475	-1,300	-800	-500
Highways	-957	-935	-900	-800	-600
Oldway	-1,000	-1,000	-750	-500	0
Major Repairs and Maintenance	0	0	-1,000	-1,000	-1,000
Service Carry Forwards	-8,370	-6,709	-4,000	-3,000	-3,000
Grants Received Not Yet Spent	-9,697	-7,088	-6,000	-4,000	-4,000
Other Earmarked (Under 500k)	-3,120	-3,092	-3,300	-2,500	-2,000
Total (Earmarked Reserves)	-64,304	-60,545	-50,965	-37,600	-31,900
Total (All Reserves Held)	-73,347	-72,523	-62,453	-49,400	-43,900

Budget 2026/27 – Summary Financial Sustainability Plans

As part of Torbay Council's medium term financial planning and budget setting a more strategic approach continues to be taken focusing on key areas of budget spend and risk across the Council, many of which have identified as budget pressures as part of regular budget monitoring.

Financial Sustainability Plans have been prepared for these areas, focusing upon actions that can make the biggest difference to the Council, both in terms of outcomes and financial impact. The Plans underpin the 2026/27 revenue budget and provide the basis for continued management of these pressures into 2027/28 and 2028/29.

There is an expectation that these plans will manage emerging pressures within the corresponding budgets, with definitive savings targets and budget reductions actioned (through budget adjustments) only if/when they are achievable and can be evidenced.

There continues to be focus on the following Financial Sustainability Plans, which are ongoing from the previous year and still relevant.

- Locality Model for children and young people
- Children's social care placements
- Home to school transport
- Housing needs
- Legal Services
- Events

Since last year new plans have been formulated in respect of the following areas:

- Assets
- SWISCO
- Planning Building Control and Land Charges

Summaries of the above Financial Sustainability Plans are shown in the table at the end of this document.

A Financial Sustainability Plan has yet to be finalised in relation to reviewing the Council's support to, and long-term sustainability of, the cultural assets of such as Torre Abbey and Cockington Court. This plan will be informed, and updated, to reflect recent announcements regarding the closure of TCCT.

As part of the 2026/27 budget setting process the following areas were discussed where it was felt there was further potential to either manage emerging pressures or make cost reduction:

- Influencing the Children's Services Provider market and possible direct delivery of services
- Review and revise the current Fostering model
- Review of the housing model – incl. grant funding, use of Temporary Accommodation
- Opportunity for further Council led housing in priority areas - e.g. care leavers
- Invest to Save potential of investment in Artificial Intelligence
- Review the Car Parking Strategy - optimising income / reduce operating costs
- Explore potential for any shared services opportunities in light of LGR
- Revenue and Benefits – service transformation

These will be reviewed over the coming months to assess whether Financial Sustainability Plans should be formulated to summarise the actions and outcomes expected in these areas.

TABLE SUMMARISING THE CURRENT FINANCIAL SUSTAINABILITY PLANS

Financial Sustainability Plan (Responsible Officer/Cabinet Member)	Anticipated Outcomes	Associated Risks	Environmental Impact	Economic Impact	Equality Impact
<p><u>Locality Model for children and young people</u></p> <p>(Nancy Meehan, Director of Children's Services/Cllr Nick Bye, Cabinet Member for Children's Services)</p> <p>Following a full Needs Analysis and Review of the Special Educational Needs and/or Disabilities (SEND) provision within Torbay, alongside the increasing demand for specialist education support, consultation is underway on the proposed implementation of a locality model across the area.</p>	<p>This is designed to bring services together to support the children and young people of Torbay in their local community. This will help children and young people to thrive at school, be valued, visible, and supported to feel that they are included in their local communities, and are better prepared for a happy, healthy, and productive adulthood.</p> <p>Along with other benefits, the proposed model will be Needs Led; providing support or specialist provision without an EHCP or medical diagnosis. There will be localised decisions by local stakeholders about how children and young people's needs can be best met.</p> <p>This will reduce the delays that families are experiencing in receiving the support that their children need to thrive and will allow the support to be received more rapidly and in their own communities.</p> <p>The proposed model aims to repair the current fragmentation within the education and SEND system to bring all stakeholders within communities together in Clusters. The aim is to bring about the required improvements for children, young people and their families.</p> <p>The model will make better and more effective use of the money available and therefore develop a more financially sustainable school system.</p>	<p>There is a risk that there is not wide support for the proposal.</p> <p>Whilst the proposed model covers children and young people of statutory school age (5-18) there are associated risks at both pre 5 and post-18. We need to ensure that by starting this model at age 5 that a cohort of children with speech, language and communication needs are not excluded from being 'school ready', meaning they may enter their primary school with unmet need. There's a risk that much of the work of the Family Hubs (focusing on age 0-2) may be 'undone' by not having enhanced provision aged 3-5 and this being an age gap which falls between two systems.</p> <p>We need to ensure that there are processes in place for the continuation of placements post-16 to avoid the potential for young people becoming NEET – not in employment, education or training. The cost of bespoke provision at South Devon College is significant within the High Needs Block. Both of these risks are being mitigated through reviewing post-16 provision within specialist schools.</p> <p>There is also a risk that there will be a change in demand for provision for different need types. This will be mitigated through a review of funding arrangement for need types and placements.</p>	<p>Organising schools in geographical and phase clusters will reduce the need for children and young people to travel beyond their local communities. This will reduce the demand for home to school transport.</p>	<p>The proposal is aimed at supporting children and young people so that they are better prepared for a happy, healthy and productive adulthood. We want to ensure as few young people as possible are not in education, employment and training once they reach 16.</p>	<p>The proposal will positively impact those aged between 5 and 18 and those who are carers, children and young people with a disability.</p> <p>A Equality Impact Assessment has been prepared as part of the consultation on the proposed Locality Model and can be found on Torbay Council's website: Locality Model for Special Educational Needs Appendix.pdf</p> <p>The Equality Impact Assessment will be updated with the results of the consultation and will be considered when decisions are made.</p>
<p><u>Children's Social Care Placements</u></p> <p>(Nancy Meehan, Director of Children's Services/Cllr Nick Bye, Cabinet Member for Children's Services)</p> <p>The cost of placing children in care, including Unaccompanied Asylum-Seeking Children, continues to be a significant pressure within Children's Services – both with Torbay and nationally.</p> <p>Despite the overall numbers of cared for children being lower than previous years, significant shortages of suitable available placements are driving up costs within the market. The legislation on unregulated placements changed in September 2022</p>	<p>We want to see more children maintained within a family-based environment, including implementing robust and safe reunification models and early permanence through adoption.</p> <p>We are seeking appropriate accommodation for our children and young people (including those who are care experienced) which meets their needs, including working to increase the number of foster carers in Torbay.</p> <p>We are also continuing to focus on early help, prevention and the development of a sustainable Family Hub model to help</p>	<p>There remains a high financial risk to the Council as the Children's Services budget has been impacted by national changes and the significant increase in cost for residential and unregulated/unregistered placements.</p>	<p>There will be no differential environmental impact.</p>	<p>Through having high aspirations for all of our children and young people, including those who have cared experienced, there will be a positive economic impact across Torbay</p>	<p>We would seek to see a positive impact on young people who are enabled to be maintained in family based placements wherever possible.</p> <p>Further details are included within the overarching Equality Impact Assessment for the Revenue Budget 2025/2026.</p>

Financial Sustainability Plan (Responsible Officer/Cabinet Member)	Anticipated Outcomes	Associated Risks	Environmental Impact	Economic Impact	Equality Impact
and continues to result in further pressure on this budget. The lack of fostering placements is putting pressure on the placements budget as we are aware there is a national reduction of 9.7% of fostering households.	reduce the number of children who become cared for. Further, there are plans to review the targeted support in relation to learning disability placements and associated joint work with health partners.				
<u>Home to school transport</u> (Nancy Meehan, Director of Children’s Services/Cllr Nick Bye, Cabinet Member for Children’s Services) <p>The Home to School Transport budget has increased by 104% from a budget of circa £2.14m in 2018/19 to £4.34m in 2023/24, whereas during this period the number of children in receipt of Home to School Transport has decreased from 711 to 642</p> <p>A thorough review of provision is being undertaken and key areas for improvement have been identified, including:</p> <ul style="list-style-type: none"> • An increase transport options, including use of minibuses, less use of single occupancy taxis and the promotion of independent travel. • Route planning and route optimisation • More robust check and control over contracts and payments • More collaboration and integration with other children and young people teams • Redesign of the service as part of the “one Children’s Service” vision. 	<p>We will review and consider the appropriate alternatives to home to school transport for children and young people, including directing parents to free bus transport, the purchase of bikes or direct payments to families and/or children and young people who are eligible.</p> <p>We will support children to travel independently where this aligns to their needs. This will have a positive impact on children and young people with Special Educational Needs and/or Disabilities - promoting independence and life skills.</p> <p>We will consider whether there is a business case for an in-house fleet for some schools and routes. Route planning and route optimisation will be used to, where possible, amalgamate routes and the use of escorts.</p> <p>Robust oversight and governance will ensure decisions are taken in a consistent, transparent manner.</p>	Without delivery of this Financial Sustainability Plan there remains a risk to the Council’s overall budget if the overspend on the home to school transport budget continues. The Council needs to be able to reasonably estimate and agree the budget for home to school transport. This is a statutory service and the Council needs to identify the means to ensure that the service is sustainable.	Promoting independent travel, have less single occupancy taxis and route planning and optimisation should reduce the level of carbon emissions associated with home to school transport.	Ensuring our children and young people have the skills, support and confidence to travel independently will have a positive economic impact across Torbay	<p>We would seek to see a positive impact on children and young people with Special Educational Needs and/or Disabilities being provided with training and support to promote independence and life skills.</p> <p>Further details are included within the overarching Equality Impact Assessment for the Revenue Budget 2025/2026.</p>
<u>Housing Needs</u> (Anna Coles, Director of Adult and Community Services/Cllr Alan Tyerman, Cabinet Member for Housing and Finance) <p>The current level of the cost of living and the increasing cost of accommodation costs means that the affordability of housing for residents in Torbay is challenging. Numbers accessing the Housing Needs service and the unit cost of accommodation have increased resulting in a rise in expenditure</p>	<p>We want to see a reduction in homelessness and improved outcomes for households.</p> <p>We will work to identify alternative accommodation models which are more cost effective and have better outcomes, including preventing re-occurrence of homelessness. We will consider the provision of specialist accommodation where the market will not meet the needs of our community.</p>	<p>There are risks associated with the capacity of officers within the Council to develop business cases and, if approved, to acquire property.</p> <p>There is also a risk that there is no increase in the level of subsidy received by the Council in relation to homelessness.</p>	There will be no differential environmental impact.	Supporting individuals, and families, to remain in stable, sustainable housing provision will have a positive economic impact.	All individuals, and families, will continue to be assessed based on their identified needs without prejudice.

Financial Sustainability Plan (Responsible Officer/Cabinet Member)	Anticipated Outcomes	Associated Risks	Environmental Impact	Economic Impact	Equality Impact
<p>related to prevention activity and the provision of temporary accommodation.</p> <p>Nationally Torbay is an outlier for people losing their home through loss of a private tenancy. Those approaching the service also have higher support needs at almost double the England average. These two reasons alone impact on the requirement of the service and system to mitigate expenditure and improve outcomes for households.</p> <p>Due to the complex nature a series of strategic and operational interventions are being implemented with the following focus:</p> <ul style="list-style-type: none"> • Prevention of homelessness • Length of stay in temporary accommodation. • Cost effectiveness of temporary accommodation. • Improved access to permanent homes. 	<p>We will ensure the effective use of alternative funding streams to support service delivery and provision.</p>				
<p><u>Legal Services</u></p> <p>(Matthew Fairclough-Kay, Director of Corporate Services/Cllr Jacqueline Thomas, Cabinet Member for Tourism, Culture and Events, and Corporate Services)</p> <p>Legal Services deliver a professional support function, therefore its non-staff cost base is low with little scope for efficiencies. Moreover, some areas of budget provision are very modest, and consideration needs be given to adequately resource a professional service.</p> <p>The pressures experienced by the department over time have resulted in reliance on (i) locum staff and (ii) the requirement to outsource work to the private sector. This is due to insufficient capacity or specialism within the established staff structure and linked to the challenges in recruitment over a long period of time.</p> <p>This has impacted on both the Legal Services budget (locums) and client department spend, where project codes are identified to pay for external legal advice and representation.</p>	<p>We are seeking to recruit to Legal Services alongside an agreed remuneration increase to better compete with the market and allied other elements in our offer to make the posts attractive and competitive. Further successful staff recruitment is intended to deliver value for money, by enabling a further reduction in locum spend.</p> <p>Alternative delivery methods such as shared services or shared commissioning has been explored but proven difficult to achieve, as neighbouring and wider authorities are themselves working at capacity.</p>	<p>There is a risk that increased costs from market supplements might not result in successful recruitment.</p> <p>Further, demand for legal support is likely to continue to rise in excess of capacity available.</p>	<p>There will be no differential environmental impact.</p>	<p>There will be no differential economic impact although action will ensure that Value for Money is delivered by the service.</p>	<p>There will be no differential equality impact.</p>

Financial Sustainability Plan (Responsible Officer/Cabinet Member)	Anticipated Outcomes	Associated Risks	Environmental Impact	Economic Impact	Equality Impact
<p><u>Adult Social Care</u></p> <p>Anna Coles, Director of Adult and Community Services/Cllr Hayley Tranter, Cabinet Member for Adult and Community Services, Public Health and Inequalities</p> <p>The ICO currently has a lack of focus on a community model to support reductions in acute beds, which has driven demand and cost challenges.</p> <p>Use of resources benchmarking identified that Torbay underperforms against a number of demand and cost metrics against its peers including:</p> <ul style="list-style-type: none"> - High spend and percentage of working age people receiving long term care and support. - High spend and percentage of older people receiving long term care and support <p>Observations from an LGA peer review and our delivery partner identified core opportunities for improvement and helped to shape a transformation programme.</p>	<p>Improved service outcomes and improved efficiency with a the following focus areas:</p> <p>*Service improvement (operational) – with focus on opportunities to reduce demand and costs;</p> <p>*Service improvement (commissioning) with focus on priority areas of provision to improve choice</p> <p>*Transformation (operational) – with focus on implementation of a new Client Management System and also resolving issues early and embedding new models of practice within front line teams.</p> <p>*Transformation (commissioning) – with focus on development of future operational models, alongside implementing change with priority markets.</p>	<p>Delay in delivering financial reviews impacts on understanding true costs.</p> <p>Gaps in leadership.</p> <p>Capacity and capability of internal teams to continue to deliver service improvement and transformation at pace.</p> <p>Cultural challenge of staff and care providers.</p> <p>Continuing high level of spend over and above the designated budget.</p>	<p>There will be no differential environmental impact.</p>	<p>There will be no differential environmental impact.</p>	<p>Any changes would consider the impact across all service users.</p>
<p><u>Assets</u></p> <p>(Malcolm Coe, Director of Finance/Cllr Chris Lewis, Cabinet Member for Place Development and Economic Growth)</p>	<p>Through the creation of a Capital Repair Fund and the 4-year Capital Programme, address the significant backlog of essential repair and maintenance works, compliance and health and safety issues across the Council's portfolio</p> <p>Creation of an Estates Revenue Reserve Fund from the Let Estate, to ensure there is provision to manage peaks and troughs of income whilst maintaining stability of revenue income streams generated from the let estate across financial years.</p> <p>Progress towards creating a carbon neutral estate.</p>	<p>There are risks associated with the capacity of officers within the Council to undertake all the necessary actions identified within the plan.</p> <p>The identified backlog maintenance significantly exceeds the funding available.</p> <p>High costs associated with achieving a carbon neutral estate.</p>	<p>Addressing essential repairs and maintenance works is likely to have a positive impact on the energy efficiency of those assets.</p> <p>Progress towards a carbon neutral estate will reduce our carbon emissions.</p>	<p>A review all non-operational and surplus assets will identify opportunities to create or increase revenue income, provide investment opportunities and/or deliver capital receipts through the disposal of surplus assets.</p> <p>Maximising revenue streams where appropriate, e.g. from reviews of all leasehold arrangements and obtaining full market rents wherever possible.</p>	<p>We would continue to consider any accessibility issues when undertaking significant repairs/ maintenance and changes to our assets</p>

Financial Sustainability Plan (Responsible Officer/Cabinet Member)	Anticipated Outcomes	Associated Risks	Environmental Impact	Economic Impact	Equality Impact
<p><u>SWSICO</u> (Matt Reeks, Managing Director of SWSICO/Adam Billings, Cabinet Member for Pride in Place, Transport and Parking)</p> <p>SWISCO have demonstrated good value in recent years, delivering against identified political objectives.</p> <p>However, they operate with a zero-margin budget so any cost pressures can have a significant effect on financial performance if they are not addressed.</p> <p>This review is to consider emerging pressures and how best to mitigate them.</p>	<p>The company is able to breakeven and manage the following emerging pressures:</p> <ul style="list-style-type: none"> • Ageing Fleet – Increased repair and hire costs; • Increased safety features to our fleet; • Investment in staff welfare and PPE • Required community and financial outcomes from neighbourhood enforcement officers; • Effective management of supply chain costs/inflation • Addressing shortages in Heavy Goods Vehicle drivers; • Reduced agency spend through addressing long term absence/sickness; • Addressing increased material disposal costs/fluctuating commodity prices 	<p>Without delivery of this Financial Sustainability Plan there remains a risk to the Council's overall budget from overspends within SWSICO.</p> <p>Reputational / Health and Safety risks of maintaining the status quo</p>	<p>When replacing the fleet, consideration will be given to the feasibility of electric vehicles, which would help reduce emissions.</p> <p>SWISCO's financial sustainability is critical for the efficient and effective recycling of waste.</p>	<p>As one of the largest employers within Torbay, SWISO's success will continue to have a positive impact on local employment.</p> <p>SWISCO's ongoing maintenance of Torbay's many streets, roads, beaches, parks etc will have a positive impact of the community and on tourism.</p>	<p>There will be no differential equality impact from these plans.</p>
<p><u>Events</u></p> <p>Delivery of the Torbay Outdoor Event Strategy and the Torbay Destination Management plan contributes to the Council's ambition and priorities from the Community and Corporate Plan.</p> <p>Torbay Council committed a budget of £1m over a four year period which commenced from April 2024 and runs until the end of March 2028.</p> <p>A review is necessary to consider future sustainability of the events team and its activities.</p>	<p>Increased opportunity to access cultural, leisure and social activities across the Bay, increasing visitor numbers and attracting residents into town centres.</p> <p>Income from events cover all running costs.</p>	<p>Lack of staff capacity to improve process efficiency and focus on delivery of commercial activities;</p> <p>Income generated is insufficient to fund on-going spend commitments;</p> <p>Event spaces remain linted and the weather has an impact on site suitability - as well as the success of an event;</p> <p>Attracting the interest of relevant commercial entities to our events;</p>	<p>Ensuring sustainable transport options are fully considered;</p> <p>Effective management of major events – e.g. road closures, noise pollution, litter collection etc</p>	<p>Increasing visitor numbers and associated spend with the Torbay has a positive economic impact.</p>	<p>Equalities impact would be considered for each event being run.</p>
<p><u>Planning Building Control and Land Charges</u></p> <p>Alan Denby, Director of Pride in Place/Cllr Chris Lewis, Cabinet Member</p>	<p>The service is effective and efficient with charges that are appropriate , with income optimised and covering costs where possible.</p>	<p>That income generation for the service drives behaviours which undermine the Council's focus on delivery. This could be exacerbated if the experience of agents and applicants is poor.</p>	<p>Through the service's activities ensuring that environmental issues are fully understood.</p>	<p>The service needs to be able to respond and adapt to economic changes affecting demands on the team,</p>	<p>There will be no differential equality impact from these plans.</p>

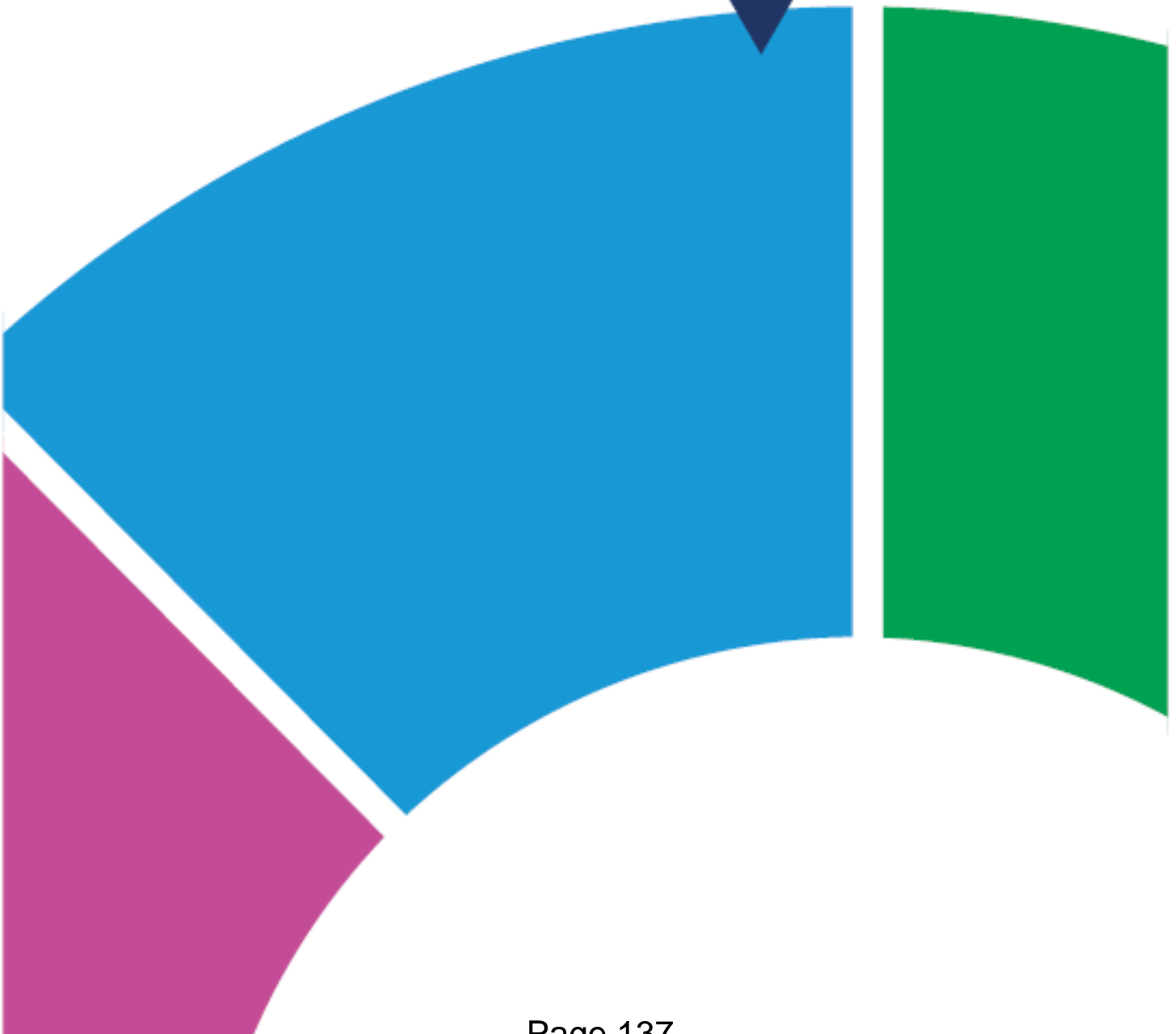
Financial Sustainability Plan (Responsible Officer/Cabinet Member)	Anticipated Outcomes	Associated Risks	Environmental Impact	Economic Impact	Equality Impact
for Place Development and Economic Growth The income levels in these areas of the Service fell below historic targets prior to a rebase of budgets. Economic conditions have resulted in the level of income for new developments being consistently lower alongside lower house-building nationwide and challenging development viability locally. A review of charges and income across the service is necessary					

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Capital Strategy

November 2025

Budget 2026/27



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1. Introduction

The Council has a range of capital resources at its disposal, which are used to deliver services and to achieve strategic objectives. These resources include land and buildings, such as offices, schools, parks and open spaces, leisure centres and more.

The Council's ability to maintain these assets, in order to ensure and enhance their role in the delivery of services, is crucial to its financial resilience. If assets fall into disrepair, and are no longer able to fulfil their primary purpose, the Council's ability to deliver the associated services is impaired, and it has resources tied up in sub-optimal assets.

Planning and managing the use of the Council's capital resources is, therefore, vital. This includes understanding the role that these assets play in the delivery of services and ensuring that the authority's asset base remains fit for purpose.

The Capital Strategy provides a high-level overview of how capital expenditure, capital financing, investments, liabilities and treasury management activity contribute to the provision of services, together with an overview of how the associated risk is managed, and the implications for future financial sustainability.

The Strategic Asset Management Plan, and the Transport Asset Management Plan, provide information on the sustainability of these assets, and the efficient use of the asset portfolio to provide value for money. These Plans are available on the Council's website.

When incurring capital expenditure there is an element of risk that needs to be managed by the Council. This risk could be:

- the probability of whether an asset will deliver the projected outcomes;
- the accuracy of development and build cost for a Council led project;
- the accuracy of the forecasted future running costs and income at the time of acquisition;
- whether it is prudent to borrow for this expenditure

Like other authorities, the Council previously purchased property to provide multiple benefits, including an investment return. This investment return has provided an income stream to the revenue budget and helped to offset some of the budget pressures arising from increased demand and reduced funding from central government. The Council, whilst no longer acquiring such assets, manages existing assets which will have different characteristics and risks.

In recent years HM Treasury have taken actions to prohibit the purchase of investment assets bought primarily for yield. Torbay Council removed any further such purchases ('debt for yield') from its capital plans. In May 2022, the HM Treasury Public Works Loan Board, (PWLB), Borrowing guidance was further updated by reinforcing its expectation that Councils do not engage in any more commercial activity such as the purchase of investment property, and avoid activity that is "primarily for yield". The Council has to submit information to Treasury on an annual basis to demonstrate compliance with the guidance. The guidance further defines "regeneration" with a list of characteristics of what HM Treasury would regard as a permissible

regeneration project. In summary the Council can only undertake regeneration projects to address market failure, acting only when the private sector cannot deliver and the Council is making a change to the asset by significant investment or significant change. These regulations apply to all types of borrowing (not just from PWLB).

Economic Conditions

During 2023/24 the Council's capital programme experienced further significant increases in costs owing to instability in the contractor market, and to rises in borrowing costs; the impact of these market challenges is likely to continue over the next few years. These changes reduce the financial viability of capital projects, including those being funded by grants, where the grants have not increased to meet the increased costs.

Where it is considered necessary to proceed with a capital project, (say to secure grant funding or to complete a project already started), the Council can approve allocation of additional borrowing to that project; however, the impact of the additional borrowing costs will need to be assessed and funded in future year revenue budgets.

These additional costs do not alter the Capital Strategy, but rather focus attention that compliance with both the Capital Strategy and the Prudential Code is vital to ensure that capital expenditure and investment decisions are "prudent, affordable and sustainable".

Regulation

Authorities are required by regulation to have regard to the Prudential Code for Capital Finance in Local Authorities (2021) when carrying out their duties in England and Wales under Part 1 of the Local Government Act 2003. The key message from the Code is, in relation to capital expenditure, the consideration of Prudence, Affordability and Sustainability.

CIPFA's Prudential Code provides a framework for the self-regulation of the authority's capital financing arrangements. It requires local authorities to set limits on the amount they can afford to borrow in the context of wider capital and revenue planning.

A Capital Strategy is part of the Prudential Code requirements and sets out the long-term context in which capital expenditure and investment decisions are made; the strategy must give due consideration to both risk and reward and to the impact of the strategy on the achievement of the authority's priority outcomes.

The Financial Management Code of Practice has been issued by CIPFA 'to provide guidance for good and sustainable financial management in local authorities and will provide assurance that authorities are managing resources effectively'. The Financial Management Code applies to all local authorities and brings together statutory requirements and Codes of Practice into one document.

The Capital Strategy therefore reflects the standards outlined in the CIPFA Financial Management Code of Practice.

Objectives of the Capital Strategy

The Capital Strategy is one of the Council's key documents; it provides a medium/long term plan, consistent with the plans and strategies shown below, to provide a fully-integrated and transparent Plan for the Council:

- Strategic Asset Management Plan;
- Transport Asset Management Plan;
- Medium Term Resource Plan;
- Capital Investment Plan;
- Revenue Budget;
- Treasury Management Strategy;

The Capital Strategy is therefore the policy framework document that sets out the principles to be used to guide the allocation of capital investment across all the Council's services. It informs decisions on capital spending priorities within the Council's 4-year Capital Investment Plan. In addition, as part of the Strategy, the Director of Finance, (Chief Finance Officer), reports on the affordability and risk associated with the Capital Strategy.

The full picture of the control system around the Council's wide range of capital expenditure, and its funding, is reflected in a range of documents, monitoring and management arrangements.

Capital investment is defined as:

"Expenditure on the acquisition, creation, or enhancement of 'non-current assets' i.e., items of land, property and plant which have a useful life of more than 1 year". Expenditure outside of this definition will therefore be classified as revenue expenditure.

Most non-current assets are properties that are used in service delivery. The Council's land, buildings and infrastructure asset base has a Balance Sheet value as at 31/03/25 of approx. £583 million (£567m as at 31/03/24), of which £164 million (£190m as at 31/03/24) are Investment Properties. The outstanding borrowing as at 31/03/25 was £345m (£355m at 31/03/24) with £9.8m of long-term liabilities in relation to PFI schemes.

The Capital Strategy is presented to Council as a Policy Framework document, and links with both the Treasury Management Strategy, Medium Term Resource Plan and the Corporate Asset Management Plan (the latter being the key operational asset plan covering repairs and maintenance).

This Strategy focuses on the key policies for the allocation of capital resources to schemes in line with Council priorities and statutory responsibilities.

2. Guiding Principles

Approach to Borrowing

The Council is able to borrow money on the money market or from the Public Works Loans Board (PWLB) to fund capital schemes or, on a short-term basis, is able to use its own internal resources (i.e. cash flow). However, for all capital schemes initially funded from borrowing, the Council will have to fund the principal repayment and interest costs within its revenue budget.

All schemes funded from prudential borrowing are approved by Full Council, although in some cases approval of individual schemes within an overall allocation by Council have an alternative approval process (such as by Cabinet).

The Prudential Code requires authorities to ensure that decisions for capital expenditure are made with sufficient regard to the long-term financing implications, and potential risks, to the authority - including effective due diligence.

Based on the Council's latest Capital Investment Plan there is a need to take an additional £9m of borrowing by the end of 2028/29 to support capital projects, however the value of external borrowing reduces to £337m by the end of 2028/29, (excluding PFI), due to some external debt maturing in this period.

Due to the high level of existing Council borrowing, and viability and affordability issues across a number of approved capital projects, the Council renewed its approach to setting a Capital Investment Plan from 2024/25, only detailing the specific stages, (gateways), of individual projects based on the corresponding funding available. Various grants received, or due to be received, by the Council are held within a 'project pending' list awaiting drawdown subject to robust and realistic business cases. By taking this approach the specified need for future Council borrowing has been significantly reduced with any new borrowing required being closely scrutinised in terms of security of repayment and fit within the Council's overall debt portfolio.

The Council takes a prudent approach to new borrowing, paying particular regard to the robustness of the business case, include forward projections of affordability; the aim is for projects to be self-funding (i.e. create a revenue stream so that the cost of borrowing is cost neutral).

Following the changes to PWLB the Council no longer acquires commercial properties using 'debt for yield'; however the risks around income on the properties previously purchased, and the ongoing cost of the borrowing, will still need to be managed. All new proposals for self-funding or invest-to-save schemes supported by borrowing, must have a robust business case that is presented to the Finance Director, Capital and Growth Board and Directors prior to submitting to Council for approval.

Each business case, as appropriate, must clearly identify and consider the ongoing revenue implications of:

- fixed interest and principal repayment costs

- associated income stream(s) and sensitivity analysis
- volatility of the income stream(s)
- the contribution to the General Fund and breakeven points
- the sensitivity of that contribution
- achieving the target return linked to the purpose of the spend
- ensuring asset value exceeds outstanding debt
- demonstrating value for money
- project sustainability
- exit strategy and costs

All of the above need to be considered for the whole life of the asset.

Each business case must clearly identify and consider the ongoing balance sheet implications of:

- the change in the level of Council debt
- address how changes in asset value will be funded, i.e. capital appreciation and impairment, and the total of assets funded by borrowing
- maintenance of asset to ensure sustainable use

To ensure that all Members are fully informed of the risks and rewards associated with borrowing, reporting will include:

- total Council debt
- the underlying assets funded by that debt
- affordability - ongoing revenue costs of principal and interest
- income streams associated with that asset (over the asset's relevant lifespan)
- implications of changes in asset values or income streams

To support its revenue budget the Council will continue to evaluate any capital investment projects (whether the expenditure is either fully-Council, or shared with partners) that will produce an ongoing revenue income stream for the Council, as part of service delivery, or reduces on-going revenue requirements.

There may be the need for borrowing that has no identifiable future revenue stream, for example, to repair or construct infrastructure assets. Here a broader view needs to be taken of the value of constructing or repairing the asset to the overall economy of the Bay.

Where economic conditions impact the costs of a scheme, and additional borrowing may be deemed necessary for completion of a project, the cost of such borrowing falls on the revenue budget through repayments of debt on the Council's revenue account over a specified period. There may still be a need for such borrowing, but each proposal will be reviewed on a case-by-case basis, with the project re-evaluation clearly stating how the borrowing is to be afforded. Given the ongoing financial challenges facing the Council over the next few years, it is important that such schemes are exceptions.

The Council's Treasury Management Strategy provides further information on the Council's borrowing strategy for the coming financial year which is detailed in [Appendix 1](#):

www.torbay.gov.uk/council/policies/finance-policies/treasury-management/

Long Term Capital Liabilities

The Council can also finance capital expenditure by means of a long term PFI contract, whereby a private sector company will build and then supply an asset back to the Council for a specified number of years (usually with services as well). At the end of the contract the asset transfers to the ownership of the Council. The value of the asset, and the associated liability over the life of the contract to fund that asset, is reflected on the Council's balance sheet on a discounted cashflow basis. As with borrowing, any Council decisions on agreeing contracts that result in long-term liabilities are made with sufficient regard to the long-term financing implications and potential risks to the authority, and include effective due diligence.

Councils may also lease assets for service delivery rather than purchase. Depending on the lease terms, including the length of lease, these assets, and the associated liability over the life of the lease to fund that asset, would be reflected on the Council's Balance Sheet in compliance with International Financial Reporting Standard 16.

Grant Allocations

The Council receives capital grant funding from central government and can bid for grant funding directly to government departments, or from other grant awarding bodies. Such awards include Town Deal Funding for Torquay, (£21.3m), Future High Streets Fund for Paignton, (£13.9m), £20m Levelling Up Fund Round 3, and £20m through the Levelling Up Partnership.

All significant capital grants received will be reported to Council. The presumption is that the grants will be allocated in line with the service intentions of the identified government body awarding the grant; however, on occasions, the Council will seek to reallocate funding for certain projects that either:

- (a) can no longer be delivered within the specified timespan of the grant and/or
- (b) costs of the project differ significantly from the original bid and subsequent grant allocated to the extent that the project is either no longer viable or that alternative projects offer better outcomes and/or returns from the funding.

The Council continues to bid for additional external grant funding for schemes which support corporate priorities or statutory service objectives, and where it can be proved that the project is sustainable with any requirements for match-funding and/or any future revenue consequences being fully considered and approved. All bids require to be signed off by the Director of Finance prior to submission. Where external grants are used, the grant conditions (linking the capital grant to the future use of the asset) must be adhered to.

The governance around capital bids and acceptance of capital funding requires that:

- (i) Directors ensure that all bids submitted for their portfolio are checked for accuracy
- (ii) Significant decisions made by Officers should have a formal Record of Decision
- (iii) Relevant meetings, for example where Group Leaders are consulted, should be minuted
- (iv) All future bids for Government money must be made and submitted in accordance with the Council constitution

Officers ensure that the submission of all future bids are in accordance with Council Policies

Having received formal approval of grant funding awards, the Council will maintain an active list of all such funding in a 'Grant Project Pending' list awaiting formal business cases to be developed, and approved, demonstrating full delivery, and targeted outcomes, from capital investment. The Council's Grant Project Pending list as at November 2025, is detailed in [Appendix 2](#).

Construction and delivery costs of specific projects will only move from the grant pending list to the approved Council Capital Investment Programme following formal Business Case approval which must include a robust analysis of costs and sources of funding available to complete.

3. Capital Receipts and Capital Contributions

The Council receives capital receipts and capital contributions from:

- Asset Disposals
- Right-to-Buy Clawback
- Section 106 agreements and Community Infrastructure Levy (CIL)
- Repayment of loans for a capital purpose

Asset Disposals

Purchases of assets are primarily to be retained in the long term. However, the benefit of selling the assets will be regularly reviewed by the Director of Finance for potential disposal. The review will need to consider the resulting impact on the Council's revenue budget and any impact of operational delivery from the lost income stream and any costs of disposal.

The policy is to pool all receipts from the sale of all assets sold to support the Capital Investment Plan in line with funding the Council's priorities, including the potential sale of any investment properties. The Capital Investment Plan might have a capital receipts target, and all capital receipts received should be allocated to support this target and not allocated to new schemes. An asset disposal will be deemed to occur when the Council transfers the freehold or a long lease (usually for leases over 40 years where the lease term is significant compared to the asset life).

The Council will consider exceptions to this policy where rationalisation of assets used for service delivery is undertaken and in respect of school sites where the Secretary of State has approved the disposal – such exceptions will require Council decision.

The Council will aim to maximise its capital receipts, where possible, by enhancing the land value prior to disposal, e.g., by obtaining planning permission or providing a development plan. As appropriate the Council may dispose of assets by tender or by public auction. A direct sale can be transacted however, such a transaction must be supported by an independent 'Red Book Valuation' demonstrating that the sale price represents appropriate 'value' for the Council

Asset Disposals at nil consideration or below market value

In considering asset disposals, the Council will comply with its Asset Management Plan and the need to consider the policy on Community Asset Transfers. The Council will consider, on a case-by-case basis, the potential transfer of assets to an alternative provider after a full assessment of the long term (full life) risks and rewards of the transfer, including the achievement of best value, including potential market value, linked to the Council's aims and objectives.

The Localism Act 2011 introduced the "Community Right to Bid" and placed a duty upon local authorities in England to maintain a list of assets of community value. Once an asset is "Listed" any disposal will be under the Community Asset Transfer policy, or for market value by tender/auction.

Where the Council proposes to dispose of, or grant a long lease, at nil consideration or at a value below market value, this is required to be approved by Cabinet. This will also apply where the disposal is for a community or service benefit.

Right-to-Buy Clawback

100% of these receipts are currently used to support the provision of the Council's Housing Strategy, although this policy could be reviewed to provide additional resources for projects in other service areas through relevant Council approval.

Section 106 contributions and Community Infrastructure Levy (CIL)

Section 106 monies are received from developer contributions through the planning system. Unless there are service specific conditions on the use of the S106, the monies should be used to support existing Council priorities and commitments rather than be allocated to new schemes.

Any monies received for infrastructure from the Community Infrastructure Levy will not be allocated to a specific service but will be allocated under the CIL arrangements ("the Regulation 123 List") in line with Council's capital priorities, including any specific funding requirements, with the allocation of the "neighbourhood proportion" made after the funds have been received.

Repayment of loans for a capital purpose

Where the Council provides a loan for a capital purpose this will be approved by Full Council and accounted for as capital expenditure. The repayment of a loan by the borrower will be treated as a capital receipt; however any receipts of this nature will normally be applied to reduce the value of the Council's outstanding debt.

Capital Receipts to fund revenue transformation

The Ministry of Housing, Communities and Local Government (MHCLG) have continued to revise their statutory guidance in relation to the Local Government Act 2003 on the use of capital receipts. This provides Councils with the flexibility to use capital receipts for “the revenue costs of service reform”. This flexibility is subject to a strategy for the use of capital receipts being approved by Full Council, and for the Council to submit “planned use of the flexibility” to MHCLG in advance of the financial year.

Potential uses for capital receipts, (subject to the capital receipts being received and Council approval of changes to capital plan), would be to support any implementation costs for the Council’s transformation programme. MHCLG within their statutory guidance have included a number of examples of the type of expenditure that would meet the definition of “revenue costs of service reform”.

The Council has not used this flexibility to date and do not plan to use it for the 2026/27 revenue budget setting.

Revenue and Reserves

The Council can use revenue funding and reserves for capital schemes. However, the Council’s preferred approach is generally not to use revenue or reserve funds to directly fund capital projects beyond the initial feasibility stage.

Once a revenue contribution has been applied to cover the capital costs of delivering a project it cannot be returned to revenue. However, the Council would be able, subject to the approval of the Director of Finance, to use prudential borrowing to replace any revenue or reserve funding used or proposed to be used. This will result in a one-off return of revenue funding to the Council’s revenue budget, offset by higher Minimum Revenue Provision (MRP) and interest costs to fund the prudential borrowing costs in future years.

A specific revenue reserve of £400k was approved by Council in July 2025 to fund initial feasibility and early development costs of emerging projects with the intention of replenishing the reserve as and when projects reach Outline Business Case stage and capital budgets are subsequently allocated.

The Council also holds a prudent revenue reserve to cover ‘revenue reversion’ costs of projects that, for whatever reason, fail to be delivered resulting in costs incurred not being able to be capitalised against approved budgets.

4. Prioritisation and Approval

It is always difficult to make choices between competing priorities within a top tier Council that delivers so many varied services. It is the responsibility of senior officers to recommend to

Members the prioritisation of competing demands for capital resources, through the Capital Growth Board, in the context of the limited funding sources available.

The Council maintains and reports on a rolling four-year Capital Investment Plan that is updated and reported to Directors, Cabinet and Members, through Overview and Scrutiny, on a quarterly basis. The Capital Investment Plan will include any capital expenditure approvals by Council in the previous quarter.

The key stages in the Council's prioritisation and approval process are as follows:

1. A service can submit a Project Initiation Document, (PID) for initial consideration to the Director of Finance and the Capital and Growth Board at any stage of a financial year.
2. For a specific project (following PID) to be approved/funded there will be a requirement for a detailed capital business case to be presented to the Director of Finance and Capital and Growth Board prior to wider consultation with Directors and the Cabinet.
3. If a scheme is to be funded from previously approved, (Council), allocations the scheme will progress in accordance with the stated approval process. If new (confirmed) funding is to be used for a scheme, (e.g. a specific grant), it will be reported to, and approved by, Full Council.

If funding has been allocated by Council to a service without individual schemes being identified, (such as a general allocation to schools for "basic need" projects), individual schemes within that allocation are subject to approval by the relevant Director.

4. Proposals for invest-to-save or self-financing schemes, (usually financed from prudential borrowing), will require a detailed capital business case. The capital business case is to be initially submitted to the Director of Finance and the Capital and Growth Board. If the scheme is supported, it will be recommended to Council for approval.
5. Any recommendations for schemes to be approved by Council will be included in the next quarterly budget monitoring report and/or a separate, stand-alone project report for larger spend and/or risk schemes.
6. Where there is a proposal to transfer capital resources from a previously approved scheme to a new scheme, the new scheme will be approved by Council.

Affordability and Sustainability of Proposals

The Prudential Code requires that, in making its capital investment decisions, the Council should have explicit regard to option appraisal and risk, asset management planning, strategic planning for the authority and achievability of the forward plan.

The Capital Business Case will identify the projected running costs and financing costs of the relevant asset, and assess the affordability of the proposals both for the initial investment and over the life of the asset. In all cases the capital expenditure and any ongoing costs must be sustainable in relation to the Council's medium-term financial plans.

This will include consideration of:

- service objectives, e.g., strategic planning for the authority
- stewardship of assets, e.g., asset management planning
- value for money, e.g., option appraisal
- prudence and sustainability, e.g., risk, implications for debt and whole life costing
- affordability, e.g., implications for council tax/district rates
- practicality, e.g., achievability of the forward plan.

Where an asset is directly linked to generating an income or rental stream for service delivery, the initial Capital Business Case will need to consider the future risks to those revenue returns and how these will be mitigated. This may result in the creation of an earmarked reserve for both income volatility and future asset-related expenditure.

5. Capital Investment Plan 2025/26 to 2028/29

The Council adopted a new approach from 2024/25 regarding how it considers, and approves, projects into the four year Capital Investment Plan.

Approved spend for each project will reflect the relevant Gateway at which the specific project is at whether:

- Project initiation;
- Feasibility and Development;
- Strategic Outline Business Case;
- Outline Business Case;
- Full Business Case

This allows greater control and management of projects with regards to their affordability and feasibility. It also ensures that the Council minimises abortive costs on projects which ultimately are not able to be delivered.

The level of external grant funding that the Council has attracted over recent times has been significant. Ranging from Town Deal Funding, Future High Streets, Devolution and Levelling Up Round 3. To improve transparency and promote strong governance, all grant funding, linked to the associated projects that they relate to, will be maintained as a separate 'pending' monitoring sheet which will sit outside of the Council's approved Capital Investment Plan.

Projects, and associated funding will move across from the 'Grants Pending List' to the approved Capital Investment Plan, following the development, and approval, of a fully costed and deliverable Business Case (approved by Council). In addition, to enable momentum to be maintained on project delivery, the Council's Section 151 Officer has delegated authority to approve drawdown of grant funding into the Capital Investment Plan in instances where:

- (a) there is clarity on what needs to be delivered through the funding ;
- (b) there is an urgency to spend money in line with specific grant conditions and
- (c) the drawing down of such grant funding does not expose the Council to financial liability.

This will only occur in circumstances whereby there would be no residual financial risk to the Council should the project not ultimately be delivered with the corresponding grant having to be repaid.

The 'Grant Pending (approved Business Case) List', as at November 2025, is detailed as **Appendix 2** to this document, with the revised 2025/26 to 2028/29 Capital Investment Plan for the Council detailed in **Appendix 3**.

Management and Monitoring of Capital Investment Plan

The key objective of the Council's management and monitoring of the Capital Investment Plan is to ensure that all Members and Directors have visibility of the Plan and the approval of individual capital projects to encourage collective responsibility for the capital expenditure on a project. and the success of the schemes themselves.

There is a Senior Officer group, with Cabinet representation, called the Capital and Growth Board who ensure that progress against the programme – in terms of expenditure and timescales – is in line with what has previously been agreed. Where projects are exhibiting cost overruns or delays in the completion schedule, these should be addressed promptly.

Arrangements include:

1. Overview and Scrutiny Board and Cabinet will receive quarterly monitoring reports.
2. A Capital budget for forthcoming year will form part of each financial year's budget proposals
3. The Capital and Growth Board reviews the Council's Capital Investment Plan and the governance arrangements associated with its various projects
4. Cabinet and Directors have responsibility for the oversight and challenge on the delivery of the Capital Investment Plan including slippage and outcomes.
5. Capital business cases are to be submitted to the Director of Finance and the Capital and Growth Board prior to any wider consultation or consideration.

Alternative Funding and Delivery Opportunities

The Council, as appropriate, will continue to consider other methods of supporting capital expenditure within the Bay, using alternative funding, such as social investment, crowd funding, private sector finance and third sector funding or by other bodies delivering capital schemes instead of the Council. The Council can use its assets to support schemes or aim to maximise funding from any source possible.

The Council continues to bid for additional external funding and/or work with other bodies to secure capital investment and to consider use of its own assets in a development which supports corporate priorities or statutory service objectives. An assessment of the opportunity costs of alternative options must be considered with any agreement needing approval through the Director of Finance prior to submission and/or contractual commitment.

The Partnership agreement, approved by Council in December 2023, to work with Milligan and Wilmott Dixon will continue to explore all available funding options in order to address viability across a number of Council owned development sites across the Bay.

6. Non-Treasury Investments

The Council has previously considered the purchase of land and property as an investment to generate an ongoing income. CIPFA has classified investment properties as a Non-Treasury Investment for reporting purposes and they are included in the Treasury Management Code of Practice. The Council complies with the Ministry of Housing, Communities and Local Government, (MHCLG), statutory guidance and any sector-led commentary and opinions associated with this activity. Consequently, all Council Investment Fund purchases have now ceased following the Government's decision to disallow all PWLB borrowing for such investments.

The original Investment Fund was £235m which primarily comprised of commercial property. Over time the value of these assets will change which will be reported in the Treasury Management Mid-Year Report and Outturn Report.

The Council's Treasury Management Strategy Statement also includes references to the monitoring and reporting of the Council's Non-Treasury Investments (NTI). The Strategy is available on the Council's website at:

www.torbay.gov.uk/council/policies/finance-policies/treasury-management/

It should be noted that if an investment property is sold, the funds received will be a capital receipt and cannot be taken to the revenue account e.g. to offset the loss of an income stream.

In relation to non-treasury investments the updated 2021 Prudential Code is clear in that *"an authority must not borrow to invest primarily for financial return"*

*"Councils with existing commercial investments are not required by this Code to sell these investments, **however Councils that have an expected need to borrow should review options for exiting their financial investments for commercial purposes and summarise the review in their annual Treasury Management Strategy.** These reviews should evaluate whether to address expected borrowing needs by taking new borrowing or repaying investments based on a financial appraisal that takes into account of financial implications and risk reduction benefits"*

Over the coming years the Council will come under increasing pressure to enter into significant new borrowing to support various regeneration and housing development projects. **Being able to**

demonstrate a review of our existing Commercial Investment holdings will be crucial in order to unlock such borrowing.

The Council's investment properties are diversified over a number of sectors and are expected in 2026/27 to produce a net surplus, after borrowing costs and reserve provision, of over £4m. If any of these assets are sold, the Council will need to either;

- apply the capital receipt from the asset sale to another project, to either avoid borrowing costs on that project, or to reinvest in a project that generates an income stream to replace the revenue shortfall;
- apply the capital receipt to repay borrowing subject to any early repayment penalties;
- apply the ongoing borrowing costs of the asset now sold to another project, where the income from the new project will be able to cover the borrowing costs

The chosen action will need to be in place ideally from date of sale to avoid any ongoing cost of carry of both the old debt and ongoing revenue shortfall.

Loans to third parties for Capital Expenditure

Loans for a capital purpose were previously approved by Full Council subject to a business case and due diligence on the borrower, including, as appropriate, guarantees and bonds to secure the repayment of the loan. The loan value should not exceed the value of the underlying asset and there should be no third parties legal charge on the asset. Interest is charged on the loan at a market rate which ensures compliance with Subsidy Control regulations.

With the new PWLB guidance, the Council's ability to issue capital loans will be extremely limited, unless they are to its own subsidiary companies.

7. Governance and accounting

Capital expenditure and assets held by wholly owned subsidiary companies

The Council has overall control of these entities and therefore is ultimately responsible for the companies' assets and liabilities. The governance of any subsidiary's activities are controlled by the Council through 'reserved matters' listed within the Memorandum and Articles of Association of the company. These 'reserved matters' cover capital expenditure and the making of any borrowing. The assets and liabilities of all Council companies are consolidated into the Council's Group Accounts.

As these capital assets and liabilities are part of the Council's overall financial position, the Council will report on the total group assets and liabilities and the associated risk and reward.

Training and Skills

The Council needs to ensure that all decisions in relation to capital are properly informed.

In relation to skills, the Director of Finance, Monitoring Officer, Director of Regeneration and Director of Pride of Place will ensure that the appropriate expertise is always resourced in relation to any financial, legal and/or asset related due diligence required.

The Council's knowledge and skills will be complemented by the use of advisers and agents as required.

Links with Treasury Management

All capital decisions to be funded by prudential borrowing will directly impact on the Council's Treasury Management activities. The level and timing of the capital expenditure will be reflected in the Capital Investment Plan once approved and in the strategic cash flow forecasts to plan for the required borrowing. The resulting costs (Interest and MRP) and any income to fund those costs, will be included in the standard budget monitoring and budget setting process.

Total borrowing will also be monitored by the annual setting of both the Operational and Authorised Limits for borrowing as detailed within the Treasury Management Strategy.

Balance Sheet Issues

The impact of capital projects and any prudential borrowing involved, will be seen in the Council's balance sheet through.

- Increase in the value of the Council's non-current assets
- Increase in the value of Council's long-term debtors (if capital loan provided)
- Increase in the Council's long-term borrowing
- Maturity profile of borrowing and repayment of borrowing
- Profile of capital loan repayments
- Increase/decrease in Capital Financing Requirement (CFR) - borrowing offset by MRP.
- Annual depreciation on operational assets
- Annual revaluation of, or impairment on, operational assets
- Annual valuations of investment properties
- Impact on Council's cash flow in delivery stage or on purchase
- Impact on Council's cash flow at time of borrowing

The value of non-current assets should always aim to exceed the value of the outstanding liabilities. In addition, the value of the outstanding liabilities should not exceed, in the medium term, the Capital Financing Requirement (which is the measure of a Council's underlying need to borrow).

Director of Finance: Statement on Delivery, Affordability and Risk of Capital Strategy

Background

The current guidance for a Council's level of borrowing is the Prudential Code (December 2021)

The following extracts from the Code summarise the approach to level of borrowing (self-regulating) and the governance that should apply:

“the local authority shall ensure that all its capital and investment plans are affordable, prudent and sustainable.”

“A local authority shall determine and keep under review how much money it can afford to borrow.”

“the level of capital investment that can be supported will, subject to affordability and sustainability, be a matter for local discretion.”

“a local authority must not borrow more than or in advance of their needs purely in order to profit from the investment of the extra sums borrowed.”

Torbay Council Borrowing Position

The Council's borrowing position, and costs, are summarised in the following table:

	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 estimate	2028/29 estimate
External Borrowing	£351m	£346m	£344m	£342m	£337m
Other Debt Liabilities	£12m	£11m	£10m	£10m	£9m
Net Revenue Stream	£139m	£149m	£155m	£160m	£165m
Financing costs (£m)	£12m	£13m	£13m	£12m	£12m
Proportion of net revenue stream	8.63%	8.72%	8.38%	7.50%	7.27%

The Director of Finance continues to review the overall long term debt liability of the Council alongside investments and cash balances held.

The Council's Capital Investment Plan has been thoroughly reviewed, and revised, to ensure future affordability and sustainability. This has reduced our forward-looking borrowing requirements with the consideration for any new borrowing coming under much closer scrutiny and governance through robust Business Cases and comprehensive financial appraisals.

Borrowing - Risks for the Council

The Council's risk principally lies in:

(a) **Commercial Investment portfolio** – where borrowing is financed through rental income from the assets held. As mitigation, an Investment Reserve is maintained to address forecasted fluctuations, (e.g. break periods), however, future economic conditions could result in the level of income generated being less than that needed to fund the debt. Current annual income, covering debt costs, maintenance of assets and revenue contribution is circa £14m per annum. The robustness and sufficiency of the Investment Reserve will be reviewed regularly by the Director of Finance and Cabinet Portfolio Holder for Finance and Housing;

(b) **Affordability of Capital Investment Plan** – the Plan has been reviewed as part of the budget setting process for 2026/27, being scaled to reflect affordability and deliverability over the medium term. Governance processes have been significantly strengthened to provide greater transparency and control on projects and corresponding expenditure entering into the approved plan;

(c) **Maintenance of Council Assets** – whereas annual budgets are set aside for on-going repairs and maintenance of assets held by the Council, the funding for any significant repairs and major investment, (e.g. roof replacement), that might occur in the future is inconsistent across the estate. As mitigation, the Council has reviewed, and updated, its Asset Management Strategy, clearly stating the ownership, and condition, of all of the Council's assets. Through increases to Repairs and Maintenance budgets over the last two years, an element has been set aside to create a 'major repairs reserve' which will be reviewed regularly by the Director of Finance;

(d) **Robustness of Business Cases** – the Council will continue to deliver significant capital projects over the coming years, particularly around Town Centre Regeneration and, much needed, local housing development. Such projects will require the Council to consider further borrowing alongside alternative funding opportunities. Long term revenue affordability of any future borrowing must be robustly challenged through appropriate and comprehensive business cases with strong oversight provided through the Capital Growth Board.

Due to historic low borrowing rates, the Council has fixed all its loans and adopted a flat maturity profile, mitigating the risk of increasing rates on this historic debt. Future borrowing will increase the Council's fixed interest and borrowing costs, which will be an annual charge to the revenue budget.

Director of Finance Report Within the Prudential Code

It is the responsibility of the Chief Finance Officer to explicitly report on the delivery, affordability and the risks associated with this Strategy.

Delivery

The delivery of the individual schemes on the Capital Investment Plan are directly linked to the original approval of the capital project supported by each project having a client officer and a project manager who are responsible for the delivery of the project.

Members, via Overview and Scrutiny Board and Cabinet, will receive quarterly updates to the Capital Investment Plan. Members can review, and challenge, the delivery of projects and any changes to both the timing, cost and intended outcomes from the various projects.

The Council's Directors' Team, supported by the Capital and Growth Board, has oversight for the delivery of, and challenge to, the Capital Investment Plan.

Affordability

Affordability is critical in applying the Capital Strategy and approving projects for inclusion in the Capital Investment Plan. Where Council borrowing is required, there will be a specific, stand alone report on the project presented to Council for approval, supported by a Business Case identifying the expenditure and funding, appraisal of alternative options and the risks and rewards of the scheme.

All projects need to have a clear funding source. If external funding such as an external grant is to be used there needs to be a clear funding commitment prior to committing financial liability for the Council.

Affordability of each project needs to be understood, not only for the funding of the capital spend, but also to cover any ongoing costs of the operation and funding of that capital spend as well as the on-going costs of maintaining the constructed asset.

Where borrowing is to be used the affordability has to include the interest costs of the borrowing and the provision for the repayment of the borrowing. This repayment is matched to a prudent asset life and any income streams estimated to fund this asset must be sustainable. At no stage should the asset value be lower than the value of outstanding debt, other than for a short period, unless there is a clear plan to mitigate that shortfall or to sell that asset.

Affordability of the Council's entire Capital Investment Plan has been thoroughly reviewed and updated as part of the 2026/27 budget setting process adopting a gateway process whereby individual projects will be challenged, regarding deliverability and affordability, at various stages of their progression.

Risks

The risks associated with the Capital Investment Plan with a significant level of borrowing can be mitigated (and indeed should be mitigated) as “business as usual”, i.e. all capital projects are supported by business cases, have adequate project management and/or project boards, suitable skills for the delivery of the project, tax planning, cash flow, clear operational plan for the use of the asset, security and due diligence on loans and purchases, use of external advice where appropriate, project contingencies, full tender process and regular and transparent reporting to Members.

There are clear links from the Capital Investment Plan to both the Treasury Management Strategy, prudential indicators, authorised borrowing limits and the revenue budget. These are also subject to review and oversight by members at Audit Committee and Full Council.

For new borrowing, this increases the Council’s overall liabilities that will need to be repaid in the future and increases the Council’s level of fixed interest and repayment costs that it will incur each year. This is a clear risk that all Members need to be aware of. However, this risk for all assets is mitigated by a robust business case and a full Minimum Revenue Provision that will repay the borrowing costs over a (prudent) asset life.

Housing and regeneration projects are a different type and level of risk with both variations in income streams, (tenant non-renewal etc.), and from asset values (impact of economic conditions and retail trends etc.).

Conclusion

The current system of borrowing is still a self-regulatory system which means that responsibility for borrowing decisions, and the level of borrowing incurred by a Council, are determined at a local level.

The responsibility for decision making and ongoing monitoring in respect of capital expenditure, investment and borrowing, including prudential indicators, remains with Full Council as specified in the Prudential Code. Borrowing decisions result in a long-term commitment to fund that borrowing, and as such, all decision making and ongoing reporting should be as transparent as possible to all Members and the residents of Torbay.

The pace and level of change in the Council’s borrowing linked to regeneration and housing schemes is potentially significant. The Council’s capital financing requirement, (i.e. its underlying need to borrow), needs to be realistic and kept under regular review by the Director of Finance, Cabinet and Full Council.

Malcolm Coe

Director of Finance (Chief Finance Officer)

November 2025

Treasury Management Strategy 2026/27

November 2025



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For more information please contact financial.services@torbay.gov.uk

1 Introduction

Treasury management is the management of the Council's cash flows, borrowing and investments, and the associated risks. The Council borrows and invests substantial sums of money and is therefore exposed to financial risks including the loss of invested funds and the revenue effect of changing interest rates. The successful identification, monitoring and control of financial risk are therefore central to the Council's prudent financial management.

Treasury risk management at the Council is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's *Treasury Management in the Public Services: Code of Practice 2021 Edition* (the CIPFA Code) which requires Full Council to approve a Treasury Management Strategy before the start of each financial year. This report fulfils the Council's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code and also complies with CIPFA Prudential Code for Capital Finance in Local Authorities 2021 guidance.

The Strategy for 2026/27 covers:

- Capital expenditure and Prudential Indicators
- Minimum Revenue Provision (MRP) policy
- Forecasts for future interest rates;
- Borrowing Strategy;
- Investment Strategy;
- treasury indicators which limit the treasury risk and activities of the Council
- policy on use of external service providers;
- reporting arrangements and management evaluation

2 Capital Expenditure and Prudential Indicators

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

Capital Expenditure and Financing

Capital expenditure is where the Council spends money on assets, such as property or vehicles, which 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.

A new approach was taken in respect of setting an approved Capital Investment Programme with effect from 2024/25, whereby various elements of grant funding are being held within a 'Project Pending' list prior to establishing affordable, tangible business cases for each respective project. The proposed 2026/27 capital expenditure of £30m, as at November 2025, only reflects the true costs, and timing, of progressing each project to the next stage, (or gateway), of Council approval which might be Initial Feasibility, Outline Business Case, Full Business Case or Final Delivery.

Table 1: Prudential Indicator: Estimates of Capital Expenditure in £ millions

£M	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
General Fund services	39	74	30	9	6

It is anticipated that, during the course of the year, these figures will significantly increase as projects work through the gateway process and subsequent approvals granted which will move projects, and funds into the approved Capital Investment Programme. Such changes will be reported in, and approved through, quarterly budget monitoring reports presented to Overview and Scrutiny, Cabinet and Council.

All capital expenditure must be financed, either from external sources (government grants and other contributions), the Council's own resources (revenue, reserves and capital receipts) or debt (borrowing, leasing and Private Finance Initiative). The planned financing of the above expenditure is as follows:

Table 2: Capital financing in £ millions

£M	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
External sources	16	64	29	9	6
Own resources	10	2	1	1	0
Debt	13	8	0	0	0
TOTAL	39	74	30	10	6

Debt is only a temporary source of finance, since loans and leases must be repaid, and this is therefore replaced over time by other financing, usually from revenue which is known as Minimum Revenue Provision (MRP). Alternatively, proceeds from selling capital assets (known as capital receipts) may be used to replace debt finance. Planned MRP is set out in Table 3:

Table 3: MRP for financing debt on maturity in £ millions

£M	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 budget	2028/29 budget
Minimum Revenue Provision	9	8	8	8	8

The Council's full policy on **Minimum Revenue Provision** is set out at Appendix 1

Affordable borrowing limit: The Council is legally obliged to set an affordable borrowing limit, (also termed the authorised limit for external debt), each year. In line with statutory guidance, a lower “operational boundary” is also set as a warning level should debt approach the limit.

Whereas Council borrowing will still be an integral part of delivering much needed capital investment within the Bay, the level of long-term debt, as at 30 September 2025 was £346m (almost two and a quarter times the Council's net annual revenue budget). Therefore, future borrowing requirements have been constructively challenged with any future approvals needing to be supported by robust and realistic revenue streams sufficient to repay the debt and interest incurred.

Table 4: Prudential Indicators: Authorised limit and operational boundary for external debt in £m

	2025/26 limit	2026/27 limit	2027/28 limit	2028/29 limit
Authorised limit – borrowing	500	520	520	520
Authorised limit – PFI and leases	20	20	20	20
Authorised limit – total external debt	520	540	540	540
Operational boundary – borrowing	450	470	470	470
Operational boundary – PFI and leases	20	20	20	20
Operational boundary – total external debt	470	490	490	490

Revenue Budget Implications

Although capital expenditure is not charged directly to the revenue budget, interest payable on loans and MRP are charged to revenue, offset by any investment income receivable. The net annual charge is known as financing costs; this is compared to the net revenue stream i.e. the amount funded from Council Tax, business rates and general government grants.

Table 5: Prudential Indicator: Proportion of financing costs to net revenue stream

	2024/25 actual	2025/26 forecast	2026/27 budget	2027/28 estimate	2028/29 estimate
Net Revenue Stream	£139m	£149m	£155m	£160m	£165m
Financing costs (£m)	£12m	£13m	£13m	£12m	£12m
Proportion of net revenue stream	8.63%	8.72%	8.38%	7.50%	7.27%

3 Local Context

The Council repaid £5m of long-term debt in March 2025 and in November 2023 it repaid circa £19m of long-term debt in order to provide a better balance of the overall level of debt compared with relatively high cash balances held over recent years.

As a result, as at 30th September 2025, the Council held £346m of borrowing and £77m of treasury investments. Forecast changes in these sums are shown in the balance sheet analysis in table 6 below.

Table 6: Balance sheet summary and forecast:

	31.3.25 Actual £m	31.3.26 Estimate £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
Capital Financing Requirement	432	428	420	413	404
Less: Other debt liabilities *	(12)	(11)	(11)	(10)	(9)
Loans CFR	420	417	409	403	395
Less: External borrowing	(351)	(346)	(344)	(342)	(337)
Internal borrowing	69	71	65	61	58
Less: Usable reserves	(80)	(76)	(76)	(75)	(75)
Less: Working capital and other cash backed balance sheet items	(46)	(46)	(45)	(47)	(47)
Treasury investments	(57)	(51)	(56)	(61)	(64)

* PFI liabilities that form part of the Council's total debt

The underlying need to borrow for capital purposes is measured by the Capital Financing Requirement (CFR), while balance sheet resources are the underlying sums available for investment. The Council's current strategy is to apply its cash resources in place of external borrowing in the short term, i.e. internal borrowing.

The Council has a reducing CFR, due to the finite Capital Plan and ongoing MRP adjustments, which can be funded from internal resources over the medium term thereby delaying the need to borrow.

As part of the annual budget setting process, the Council has reviewed and revised the affordability and deliverability of its Capital Investment Programme. The updated programme will reduce the overall Capital Financing Requirement and future loans required.

CIPFA's *Prudential Code for Capital Finance in Local Authorities* recommends that the Council's total debt should be lower than its highest forecast CFR over the next three years. Table 6 shows that the Council expects to comply with this recommendation during 2026/27.

Liability benchmark: The Code requires a "liability benchmark" to be calculated showing the lowest risk level of borrowing. This assumes the spend forecasts as detailed in table 1, but that cash and investment balances are kept to a minimum level of £20m at each year-end to maintain sufficient liquidity but minimise credit risk.

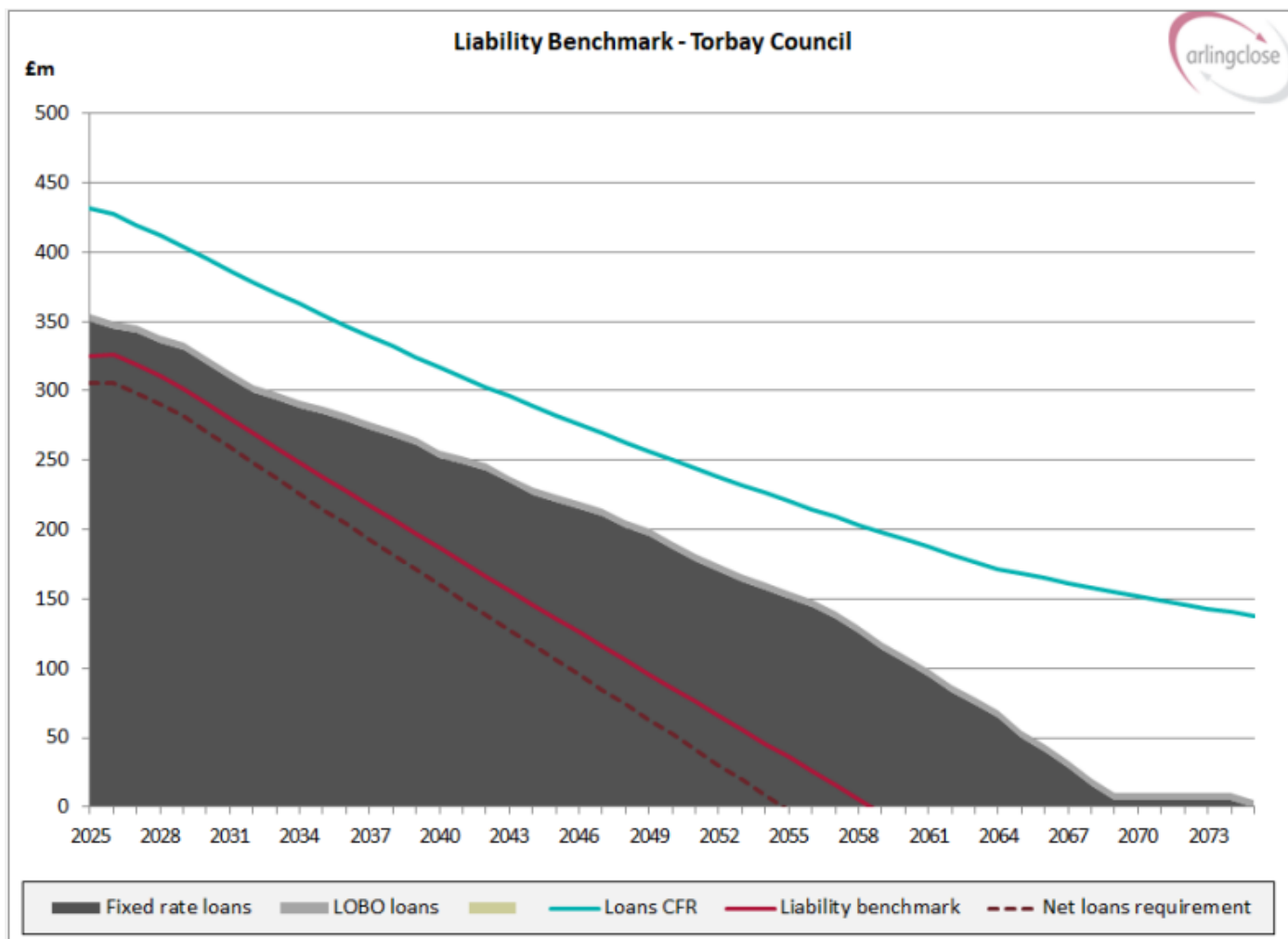
The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

However, consideration will be given regarding the use of cash balances, at a point in time, to fund a long-term borrowing requirement as this could result in risks around higher debt costs when borrowing is required.

Table 7: Prudential Indicator - Liability benchmark

	31.3.25 Actual £m	31.3.26 Estimate £m	31.3.27 Forecast £m	31.3.28 Forecast £m	31.3.29 Forecast £m
Loans CFR	432	428	420	413	404
Less: Balance sheet resources	(126)	(120)	(121)	(122)	(122)
Net loans requirement	306	308	299	291	282
Plus: Liquidity allowance	20	20	20	20	20
Liability benchmark	326	328	319	311	302

The maturity profile of the Council's existing borrowing compared with the Capital Financing Requirement and 'Liability Benchmark' are detailed in the following graph:



The liability benchmark is an important tool to help establish whether the Council is likely to be a long-term borrower or long-term investor in the future, and so shape its strategic focus and decision making. The liability benchmark itself represents an estimate of the cumulative amount of external borrowing the Council must hold to fund its current capital and revenue plans while keeping treasury investments at the minimum level required to manage day-to-day cash flow.

The concept is that the chart allows a comparison of current borrowing against the need to borrow, looking at both the amount (on the y axis) and the term (on the x axis). Where actual loans exceed the Liability Benchmark, the authority can make long-term investments for cash flow management or repay loans early; where the Liability Benchmark exceeds loans, the authority can take long-term borrowing or sell investments.

There is no requirement to borrow exactly to the Liability Benchmark, but a decision to borrow more or less, or longer or shorter, than the Liability Benchmark implies a deliberate decision to accept additional risk. This may be entirely appropriate if it is accompanied by a reduction in cost, for example through short-term borrowing at lower margins. The Liability Benchmark provides the tool for local authorities to measure this risk and make such risk/reward decisions openly and explicitly.

4 Economic and Interest Rate Forecast

The Council's advisors, Arlingclose Ltd have provided an economic commentary (updated for November 2025) detailed as Appendix 2 together with their interest rate forecasts for future years as shown in table 8:

Table 8: Arlingclose Ltd interest rates forecast

	Current	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
Official Bank Rate													
Upside risk	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50
Central Case	4.00	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
3-month money market rate													
Upside risk	0.00	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.50	0.50	0.50	0.50	0.50
Central Case	3.90	3.80	3.75	3.80	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
Downside risk	0.00	0.00	-0.25	-0.50	-0.75	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00	-1.00
5yr gilt yield													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	3.94	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-1.00	-1.05	-1.10	-1.10	-1.10	-1.10
10yr gilt yield													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.47	4.45	4.45	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40	4.40
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-1.00	-1.05	-1.10	-1.10	-1.10	-1.10
20yr gilt yield													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	5.13	5.10	5.10	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95
50yr gilt yield													
Upside risk	0.00	0.50	0.55	0.60	0.65	0.70	0.70	0.70	0.70	0.70	0.70	0.70	0.70
Central Case	4.73	4.70	4.75	4.65	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70	4.70
Downside risk	0.00	-0.55	-0.60	-0.70	-0.80	-0.90	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95	-0.95

Note: The Council will borrow at PWLB certainty rate which is the relevant gilt yield + 0.80%

Arlingclose have highlighted the following key points:

- Bank Rate was retained at 4.0% in November. We continue to forecast a 0.25% rate cut in December to 3.75%.
- The UK Budget is an inflection point that may materially change the interest rate outlook. We will further review our interest rate forecast after this event; if in line with our expectations, our central forecast for Bank Rate will likely decrease below 3.75%.
- Short yields have declined to reflect a lower path for Bank Rate.
- Medium and long-term gilt yields have also declined but remain elevated for various reasons, both domestic and international. These issues may not be resolved quickly, but the UK Budget will be a key market driver.

5 Borrowing Strategy

The Council currently holds £345 million of loans. The balance sheet forecast in table 6 shows that the Council does not expect to need to borrow in 2026/27 due to internal resources being available to fund capital expenditure in the short term. However, should the Capital Plan be expanded, the Council may borrow to pre-fund future years' requirements providing this does not exceed the Authorised Limit for borrowing.

Objectives: The Council's chief objective when borrowing money is to strike an appropriately low risk balance between securing low interest costs and achieving certainty of those costs over the period for which funds are required. The flexibility to renegotiate loans should the Council's long-term plans change is a secondary objective.

Strategy: Given the significant cuts to public expenditure, particularly to local government funding, the Council's borrowing strategy continues to address the key issue of affordability without compromising the longer-term stability of the debt portfolio. Short-term interest rates have fallen over the past year, and are expected to fall a little further, and it is therefore likely to be more cost effective over the medium-term to either use internal resources, or to borrow short-term loans instead. The risks of this approach will be managed by keeping the Authority's interest rate exposure within the limit set in the treasury management prudential indicators.

By doing so, the Council is able to reduce net borrowing costs (despite foregone investment income) and reduce overall treasury risk. The benefits of internal borrowing will be monitored regularly against the potential for incurring additional costs by deferring borrowing into future years when forecasts expect long-term borrowing rates to rise modestly.

In the event of any new external borrowing requirements over and above internal borrowing capacity, the Council will look to the PWLB to secure long-term funding of projects. However, alternative sources will be considered. This approach may also be combined with short-term borrowing to augment the affordability criteria.

PWLB loans are no longer available to local authorities planning to buy investment assets primarily for yield; the Council continues to avoid this activity in order to retain its access to PWLB loans.

The budget for payment of interest on debt for 2026/27 has been based on an assumed £345m of "historic" borrowing as at 31/03/26 with an overall borrowing rate of 2.88%.

Sources of borrowing: The approved sources of long-term and short-term borrowing are:

- HM Treasury's PWLB lending facility (formerly the Public Works Loan Board)
- National Wealth Fund Ltd (formerly UK Infrastructure Bank Ltd)
- any institution approved for investments
- any other bank or building society authorised to operate in the UK
- any other UK public sector body
- UK public and private sector pension funds (except Peninsula Pension Fund)
- capital market bond investors

- Special purpose companies created to enable local authority bond issues
- retail investors via a regulated peer-to-peer platform
- Municipal Investments using loans and bonds
- “Green” bonds (loans to Council)

Other sources of debt finance: In addition, capital finance may be raised by the following methods that are not borrowing, but may be classed as other debt liabilities:

- leasing
- hire purchase
- Private Finance Initiative
- sale and leaseback
- similar asset based finance

Short-term and variable rate loans: These loans leave the Council exposed to the risk of short-term interest rate rises and are therefore subject to the interest rate exposure limits below in section 7 Treasury Management Indicators.

Debt rescheduling: The PWLB allows authorities to repay loans before maturity and either pay a premium or receive a discount according to a set formula based on current interest rates. Other lenders may also be prepared to negotiate premature redemption terms. The Chief Finance Officer may take advantage of this and replace some loans with new loans, or repay loans without replacement, where this is expected to lead to an overall cost saving or a reduction in risk. The recent rise in interest rates means that more favourable debt rescheduling opportunities should arise than in previous years. In response to this the Council repaid circa £19m of long-term loans in 2023/24 and a further £5m at the end of March 2025

6 Investment Strategy

The Council holds significant invested funds, representing income received in advance of expenditure plus balances and reserves held. During the year the Council's investment balance has ranged from a high of £93 million down to around £70 million currently. That current level is likely to be maintained in the forthcoming year.

Objectives: The CIPFA Code requires the Council to invest its funds prudently, and to have regard to the security and liquidity of its investments before seeking the highest rate of return, or yield. The Council's objective when investing money is to strike an appropriate balance between risk and return, minimising the risk of incurring losses from defaults and the risk of receiving unsuitably low investment income. Where balances are expected to be invested for more than one year, the Council will aim to achieve a total return that is equal or higher than the prevailing rate of inflation, in order to maintain the spending power of the sum invested. The Council aims to be a responsible investor and will consider environmental, social and governance (ESG) issues when investing.

Strategy: As demonstrated by the liability benchmark in Section 3 above, the Council expects to be a long-term investor and treasury investments will therefore include both short-term low risk instruments to manage day-to-day cash flows and longer-term instruments where limited additional risk is accepted in return for higher investment income to support local public services.

To achieve this the Director of Finance continues to review opportunities for diversification into strategic investments. The policy for who the Council can invest with, (counterparty selection), and investment limits is detailed in Appendix 3.

Environmental, Social and Governance (ESG) Investments

Environmental, social and governance (ESG) considerations are increasingly a factor in global investors' decision making, but the framework for evaluating investment opportunities is still developing and therefore the Council's ESG considerations do not currently include ESG scoring or other real-time ESG criteria at an individual investment level. When investing in banks and funds, the Council will prioritise banks that are signatories to the UN Principles for Responsible Banking and funds operated by managers that are signatories to the UN Principles for Responsible Investment, the Net Zero Asset Managers Alliance and/or the UK Stewardship Code.

Officers will continue to monitor and evaluate ESG investment opportunities, and these may be incorporated into future investment strategies subject to yield and security. Given the limited range of counterparties the Council can use for its investments and that borrowing is mainly from the Government there are limited opportunities to apply ESG principles in this Strategy.

Related Matters

The CIPFA Code requires the Authority to include the following in its treasury management strategy.

Financial derivatives: Local authorities have previously made use of financial derivatives embedded into loans and investments both to reduce interest rate risk (e.g. interest rate collars and forward deals) and to reduce costs or increase income at the expense of greater risk (e.g. LOBO loans and callable deposits). The general power of competence in section 1 of the Localism Act

2011 removes much of the uncertainty over local authorities' use of standalone financial derivatives (i.e. those that are not embedded into a loan or investment). Combined authorities should refer to section 113A of the Local Democracy, Economic Development and Construction Act 2009 instead

The Authority will only use standalone financial derivatives (such as swaps, forwards, futures and options) where they can be clearly demonstrated to reduce the overall level of the financial risks that the Authority is exposed to. Additional risks presented, such as credit exposure to derivative counterparties, will be taken into account when determining the overall level of risk. Embedded derivatives, including those present in pooled funds and forward starting transactions, will not be subject to this policy, although the risks they present will be managed in line with the overall treasury risk management strategy.

Financial derivative transactions may be arranged with any organisation that meets the approved investment criteria, assessed using the appropriate credit rating for derivative exposures. An allowance for credit risk calculated using the methodology in the Treasury Management Practices document will count against the counterparty credit limit and the relevant foreign country limit. In line with the CIPFA Code, the Authority will seek external advice and will consider that advice before entering into financial derivatives to ensure that it fully understands the implications.

Markets in Financial Instruments Directive: The Authority has opted up to professional client status with its providers of financial services, including advisers, banks, brokers and fund managers, allowing it access to a greater range of services but without the greater regulatory protections afforded to individuals and small companies. Given the size and range of the Authority's treasury management activities, the Chief Financial Officer believes this to be the most appropriate status.

Non-Treasury Investments Strategy

The Government and CIPFA have extended the meaning of 'investments' to include both financial and non-financial investments. All decisions have followed the appropriate risk management framework and strategy for non-financial investments as approved by Council.

Any involvement by the Council in community investment schemes such as Credit Unions and Mutual Banks would fall into this category and would not be managed within the treasury management policies.

Guidance within the Prudential Code states that, *"Councils with existing commercial investments are not required by this Code to sell these investments, **however Councils that have an expected need to borrow should review options for exiting their financial investments for commercial purposes and summarise the review in their annual Treasury Management Strategy.** These reviews should evaluate whether to address expected borrowing needs by taking new borrowing or repaying investments based on a financial appraisal that takes into account of financial implications and risk reduction benefits"*.

7 Treasury Management Indicators

The Council measures and manages its exposures to treasury management risks using the following indicators.

Security: The Council has adopted a voluntary measure of its exposure to credit risk by monitoring the value-weighted average credit rating/credit score of its investment portfolio. The credit score is calculated by applying a value to each investment (AAA=1, AA+=2, A=6 etc.) and taking the arithmetic average, weighted by the size of each investment. Unrated investments are assigned a score based on their perceived risk.

Credit risk indicator	Target
Portfolio average credit rating (score)	A (6)

Liquidity: The Council has adopted a voluntary measure of its exposure to liquidity risk by monitoring the amount of cash available to meet unexpected payments within a rolling one-month period, without additional borrowing.

Liquidity risk indicator	Target
Total cash available within 1 months	£10m

Interest rate exposures: This indicator is set to control the Council's exposure to interest rate risk.

The Council's debt portfolio is virtually all at fixed rate and therefore has no exposure to fluctuations in interest rates. As such, no specific limits are proposed on interest rate exposure but any new borrowing will be restricted to a maximum **30%** of the total portfolio exposed to variable interest rate.

Maturity structure of borrowing: This indicator is set to control the Council's exposure to refinancing risk. The upper and lower limits on the maturity structure of borrowing will be:

Refinancing rate risk indicator	Upper limit	Lower limit
Under 12 months	10%	0%
12 months and within 24 months	15%	0%
24 months and within 5 years	30%	0%
5 years and within 10 years	40%	10%
10 years and within 20 years	50%	10%
20 years and within 30 years	50%	10%
30 years and within 40 years	50%	10%
40 years and above	50%	0%

Principal sums invested for periods longer than a year: The purpose of this indicator is to control the Council's exposure to the risk of incurring losses by seeking early repayment of its investments. The limits on the long-term principal sum invested to final maturities beyond the period end will be:

Price risk indicator	2026/27	2027/28	2028/29
Limit on principal invested beyond year end	£40m		

8 Treasury Management Consultants

Arlingclose Ltd were appointed as the Council's external Treasury Management advisor for three years from April 2020, following a full tender process. An option to extend the term for a further two years was subsequently exercised by the Council. The extended contract expired in April 2025, a decision was taken by the Director of Finance to extend the contract with Arlingclose Ltd for an 18 month period with the terms and conditions of the contract remaining unchanged.

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

9 Reporting Arrangements and Management Evaluation

Members will receive the following reports for 2026/27 as standard in line with the requirements of the Code of Practice:

- Annual Treasury Management Strategy
- Mid-Year Treasury Management Review report
- Annual Treasury Management Outturn report

The Director of Finance, (CFO), will inform the Cabinet Member for Finance and Housing of any long-term borrowing or repayment undertaken or any significant events that may affect the Council's treasury management activities. The CFO will maintain a list of staff authorised to undertake treasury management transactions on behalf of the Council.

The Director of Finance is authorised to approve any movement between borrowing and other long-term liabilities within the Authorised Limit. Any such change will be reported to the next meeting of the Council.

The impact of these policies will be reflected as part of the Council's revenue budget and therefore will be reported through the quarterly budget monitoring process.

The Council's management and evaluation arrangements for Treasury Management will be as follows:

- Quarterly monitoring report to the Director of Finance and Cabinet Member for Finance and Housing;
- Quarterly meeting of the Director of Finance or Head of Corporate Finance, Treasury Manager and Treasury Advisors to review previous quarter performance and plan future period activities;
- Ad-hoc meetings with the Council's treasury advisors as required;
- Regular Investment benchmarking against other local authorities

The Audit Committee is the governance body responsible for the scrutiny of Treasury Management, making any relevant recommendations and amendments through Cabinet and Full Council.

The CIPFA Code requires the Chief Finance Officer to ensure that members with responsibility for treasury management receive adequate training. In compliance with this, a comprehensive briefing, and training event, was held in December 2023, delivered by Arlingclose and the Director of Finance. A refresher training session will take place with Arlingclose to ensure that the members with responsibility for treasury management continue to have the required knowledge and skills.

The training needs of treasury management officers are periodically reviewed.

Appendix 1

Policy on Minimum Revenue Provision for 2026/27

The Minimum Revenue Provision (MRP) is a statutory charge that the Council is required to make from its revenue budget where the Council funds capital expenditure with debt.

The amount charged to the revenue budget for the repayment of debt is known as Minimum Revenue Provision (MRP), although there has been no statutory minimum since 2008. The Local Government Act 2003 requires the Council to have regard to the Ministry of Housing, Communities and Local Government's Guidance on Minimum Revenue Provision (the MHCLG Guidance) most recently issued in April 2024. The MHCLG Guidance requires the Council to approve an Annual MRP Policy each year and provides a number of options for calculating a prudent amount of MRP, but does not preclude the use of other appropriate methods.

MRP is calculated by reference to the capital financing requirement (CFR) which is the total amount of past capital expenditure that has yet to be permanently financed, noting that debt must be repaid and therefore can only be a temporary form of funding. The CFR is calculated from the Council's balance sheet in accordance with the Chartered Institute of Public Finance and Accountancy's Prudential Code for Capital Expenditure in Local Authorities, 2021 edition.

One of the aims of this legislation is to ensure that the repayment of principal owed for Capital expenditure is charged on a prudent basis. Central Government guidance says:

“the broad aim of prudent provision is to ensure that debt is repaid over a period that is reasonably commensurate with that over which the Capital expenditure provides benefits”

For Supported Borrowing, (borrowing funded by central government), the Council will charge MRP at 2% of the balance after deduction of the value of Adjustment A (a set valuation in 2004), to clear the borrowing liability over a period of 50 years.

In relation to transferred debt from Devon County Council the Council deem it prudent to allocate a VRP, (voluntary revenue provision), calculated in line with the supported borrowing calculation, based on a total repayment period of 50 years.

For capital expenditure funded from unsupported borrowing the Council will make a MRP based on the cumulative expenditure incurred on each asset, (including investment fund properties), in the previous financial years using a prudent asset life, which reflects the estimated usable life of that asset.

The MRP for each asset will be calculated on the asset life method using an annuity calculation. MRP will be calculated on the total expenditure on that asset, in the financial year **after the asset becomes operational** or 12 months after operational or when there is an income stream in relation to that asset.

The Council will continue to charge services for their use of unsupported borrowing using a prudent asset life (or a shorter period) on an annuity calculation. Where possible the same asset life and borrowing interest rate will be used for both the charge to services and the calculation of the MRP.

To mitigate any negative impact from the changes in accounting for leases and PFI schemes the Council will include in the annual MRP charge an amount equal to the amount that has been taken to the balance sheet to reduce the balance sheet liability for a PFI scheme or a finance lease. The calculation will be based on the annuity method using the Internal Rate of Return (IRR) implicit in the PFI or lease agreement.

For Council Led development projects the council will select one of the methods detailed below, both methods comply with the asset life approach which is set out in

- **Method 1** - Equal instalments of MRP over the life of the asset.

- **Method 2** - Annuity model, applicable to housing development schemes only. A lower amount of MRP will be applied in the early years with this increasing in future years based on forecasted uplift in rental income.

The decision on the applicable method will be decided by the S151 Officer and will be based on certainty / risk of future income streams and the level of exposure to long term debt.

For projects that are in nature are either office/retail/commercial development method 1 will be applied.

When applying the annuity model (method 2), schemes under consideration will have to, as a minimum, pay back the interest costs from day 1 and make at least a contribution towards repayment of principal (which will be increased over future years).

For Council led projects, which are considering applying the annuity model, the Council will consult with their external auditors on the proposed approach in advance of seeking formal Council approval.

Where relevant, the suggested asset lives for certain types of capitalised expenditure as detailed in the MRP statutory guidance issued by MHCLG will be used. The latest guidance issued suggests a maximum asset life of 50 years.

In terms of **Council led Housing developments**, the MRP charge can be based on the life of the housing assets developed. A life of more than 50 years can be applied if supported by an independent valuer's report.

Each asset life will be considered in relation to the asset being constructed (primarily to ensure the MRP period does not exceed asset life); however, as a guide the following are typical ranges for asset lives that will be used.

Asset Type	Range of Asset Life
Freehold Land (speciified in MHCLG statutory gudiance)	50 years
Buildings	20-40 years
Investment Properties	25-50 years
Software	5-10 years
Vehicles & Equipment	5-8 years
Highway Network	25-40 years
Structural Enhancements	10-25 years
Infrastructure	25-50 years

For capital expenditure where land and buildings are not separately identified a blended asset life can be used.

Where **loans are given for capital purposes**, they come within the scope of the prudential controls established by the Local Government Act 2003 and the Local Authorities (Finance and Accounting) (England) Regulations 2008.

For capital expenditure on loans to third parties **which were made primarily for service purposes**, the Authority will make nil MRP except as detailed below for expected credit losses. Instead, the Authority will apply the capital receipts arising from the repayments of the loan principal to finance the expenditure in the year they are received.

For capital loans made on or after 7th May 2024 where an expected credit loss is recognised during the year, the MRP charge in respect of the loan will be no lower than the loss recognised. Where

expected credit losses are reversed, for example on the eventual repayment of the loan, this will be treated as an overpayment.

For capital loans made before 7th May 2024 and for loans where expected credit losses are not applicable, where a shortfall in capital receipts is anticipated, MRP will be charged to cover that shortfall over the remaining life of the assets funded by the loan.

For Capital receipts, the proceeds from the sale of capital assets are classed as capital receipts and are typically used to finance new capital expenditure. Where the Council decides instead to use capital receipts to repay debt and hence reduce the CFR, the calculation of MRP will be adjusted as follows:

- Capital receipts arising on the repayment of principal on capital loans to third parties will be used to lower the MRP charge in respect of the same loans in the year of receipt, if any.
- Capital receipts arising on the repayment of principal on finance lease receivables will be used to lower the MRP charge in respect of the acquisition of the asset subject to the lease in the year of receipt, if any.
- Capital receipts arising from other assets which form an identified part of the Council's MRP calculations will be used to reduce the MRP charge in respect of the same assets over their remaining useful lives, starting in the year after the receipt is applied.
- Any other capital receipts applied to repay debt will be used to reduce MRP in equal instalments starting in the year after receipt is applied.

Appendix 2

Economic Commentary

(Provided by Arlingclose Ltd, November 2025)

Economic background: The impact on the UK from the government's Autumn Budget is likely to be one of the major influences on the Authority's treasury management strategy for 2026/27. Other influences will include lower short-term interest rates alongside higher medium and longer term rates, modest economic growth, together with ongoing uncertainties around the global economy, stock market sentiment, and ongoing geopolitical issues.

The Bank of England's Monetary Policy Committee (MPC) maintained Bank Rate at 4.00% in November 2025, following a 0.25% cut in August. At the November meeting, five members, including the Governor's deciding vote, supported holding rates steady, while four favoured a further reduction to 3.75%.

The accompanying Monetary Policy Report projected modest economic growth, with GDP expected to rise by 0.2% in the final calendar quarter of 2025. Annual growth is forecast to ease from 1.4% before improving again later, reflecting the delayed effects of lower interest rates, looser monetary conditions, stronger global activity, and higher consumer spending.

CPI inflation was 3.8% in September 2025, unchanged from the previous two months and below the 4.0% expected. Core CPI eased to 3.5% from 3.6%, contrary to forecasts of a rise to 3.7%. The Bank of England's November Monetary Policy Report projects inflation to fall from this level - expected to mark the peak - to 3.2% by March 2026, before steadily returning to the 2% target by late 2026 or early 2027.

The labour market continues to ease with rising unemployment, falling vacancies and flat inactivity. In the three months to September 2025, the unemployment rate increased to 5.0%, while the employment rate slipped to 75.0% and the inactivity rate held at 21.0%. Pay growth for the same period eased modestly, with total earnings (including bonuses) rising by 4.8% and regular pay up 4.6%. Going forward, the Bank predicts the unemployment rate will increase modestly to around 5.0% by around the end of 2025 before trending downwards at a gradual pace over the rest of the time horizon.

The US Federal Reserve also continued to cut rates, most recently reducing the target range for the Federal Funds Rate by 0.25% at its October 2025 meeting, to 3.75%-4.00%, in line with expectations. Financial markets anticipate a further 0.25% cut in December, although Chair Jerome Powell has cautioned that this is not guaranteed, signalling the Fed may pause before any additional easing. A factor influencing a potential pause is the ongoing government shutdown, which has delayed the publication of several important data releases used to inform monetary policy decisions.

The European Central Bank (ECB) kept its key interest rates unchanged in October for a third consecutive month, maintaining the deposit rate at 2.0% and the main refinancing rate at 2.15%. The ECB reiterated that future policy decisions will remain data-dependent, noting that inflation is

close to its 2% target and that the euro area economy continues to expand despite a challenging global environment, including heightened geopolitical risks and trade tensions.

Credit outlook: Credit Default Swap (CDS) prices, which spiked in April 2025 following President Trump's 'Liberation Day' tariff announcements, have since trended lower, returning to levels broadly consistent with their 2024 averages. Although CDS prices rose modestly in October, the overall credit outlook remains stable, and credit conditions are expected to remain close to the range seen over the past two years.

While lower interest rates may weigh on banks' profitability, strong capital positions, easing inflation, steady economic growth, low unemployment, and reduced borrowing costs for households and businesses all support a favourable outlook for the creditworthiness of institutions on (the authority's treasury management advisor) Arlingclose's counterparty list. Arlingclose's advice on approved counterparties and recommended investment durations is kept under continuous review and will continue to reflect prevailing economic and credit conditions.

Interest rate forecast (10th November 2025): The Council's treasury management adviser, currently forecasts that the Bank of England's Monetary Policy Committee will continue to reduce Bank Rate through 2025 and 2026, reaching around 3.75%. This forecast was issued ahead of the Autumn Budget and is likely to be revised once the fiscal measures are announced on 26th November 2025 and their market implications are assessed.

Long-term gilt yields, and therefore interest rates payable on long-term borrowing, are expected to remain broadly stable on average, though with continued volatility, and to end the forecast period marginally lower than current levels. Yields are likely to stay higher than in the pre-quantitative tightening era, reflecting ongoing balance sheet reduction and elevated bond issuance. Short-term fluctuations are expected to persist in response to economic data releases and geopolitical developments.

Appendix 3

Creditworthiness Policy and Investment Limits

The Council may invest its surplus funds with any of the counterparty types in table 9, subject to the cash limits, (per counterparty), and the time limits shown. The Chief Finance Officer will exercise his delegated powers “to take any decisions, (including Key Decisions), and to exercise all legal powers relevant to the Council’s borrowing, investments and financial management)” (s.7.1 of the Constitution – Officer Scheme of Delegation) to vary these limits at any time to ensure they remain viable and relevant during any market or political volatility.

Table 9: Approved investment counterparties and limits

Sector	Time limit †	Counterparty limit	Sector limit
The UK Government	50 years	Unlimited	n/a
Local authorities & other government entities	25 years	£15m	Unlimited
Secured investments – government collateral	25 years	£15m	Unlimited
Secured investments – other collateral*	10 years	£15m	Unlimited
Banks (unsecured) *	13 months	£6m	Unlimited
Building societies (unsecured) *	13 months	£6m	£18m
Registered providers (unsecured) *	3 years	£6m	£20m
Money market funds *	n/a	£15m	Unlimited
Strategic pooled funds	n/a	£10m	£30m
Real estate investment trusts	n/a	£10m	£20m
Other investments *	3 years	£6m	£15m

This table should be read in conjunction with the notes below

*** Minimum credit rating:** Treasury investments in the sectors marked with an asterisk will only be made with entities whose lowest published long-term credit rating is no lower than A. Where available, the credit rating relevant to the specific investment or class of investment is used, otherwise the counterparty credit rating is used. However, investment decisions are never made solely based on credit ratings, and all other relevant factors including external advice will be considered.

For entities without published credit ratings, investments may be made where external advice indicates the entity to be of similar credit quality.

† Time limits: These start on the earlier of date that the Authority is committed to make the investment and the date that cash is transferred to the counterparty.

UK Government: Sterling-denominated investments with or explicitly guaranteed by the UK Government, including the Debt Management Account Deposit Facility, treasury bills and gilts. These are deemed to be zero credit risk due to the government’s ability to create additional currency and therefore may be made in unlimited amounts for up to 50 years.

Local authorities and other government entities: Loans to, and bonds and bills issued or guaranteed by, national governments, regional and local authorities and multilateral development banks. These investments are not subject to bail-in, and there is generally a lower risk of insolvency, although they are not zero risk.

Secured investments: Investments secured on the borrower's assets, which limits the potential losses in the event of insolvency. The amount and quality of the security will be a key factor in the investment decision. Covered bonds, secured deposits and reverse repurchase agreements with banks and building societies are exempt from bail-in. Where there is no investment specific credit rating, but the collateral upon which the investment is secured has a credit rating, the higher of the collateral credit rating and the counterparty credit rating will be used. The combined secured and unsecured investments with any one counterparty will not exceed the cash limit for secured investments. A higher limit applies for investments fully secured on UK or other government collateral.

Banks and building societies (unsecured): Accounts, deposits, certificates of deposit and senior unsecured bonds with banks and building societies, other than multilateral development banks. These investments are subject to the risk of credit loss via a bail-in should the regulator determine that the bank is failing or likely to fail. See below for arrangements relating to operational bank accounts.

Registered providers (unsecured): Loans to, and bonds issued or guaranteed by, registered providers of social housing or registered social landlords, formerly known as housing associations. These bodies are regulated by the Regulator of Social Housing (in England), the Scottish Housing Regulator, the Welsh Government and the Department for Communities (in Northern Ireland). As providers of public services, they retain the likelihood of receiving government support if needed.

Money market funds: Pooled funds that offer same-day or short notice liquidity and very low or no price volatility by investing in short-term money markets. They have the advantage over bank accounts of providing wide diversification of investment risks, coupled with the services of a professional fund manager in return for a small fee. Although no sector limit applies to money market funds, the Council will take care to diversify its liquid investments over a variety of providers to ensure access to cash at all times.

Strategic pooled funds: Bond, equity and property funds, including exchange traded funds that offer enhanced returns over the longer term but are more volatile in the short term. These allow the Council to diversify into asset classes other than cash without the need to own and manage the underlying investments. Because these funds have no defined maturity date but can be either withdrawn after a notice period or sold on an exchange, their performance and continued suitability in meeting the Council's investment objectives will be monitored regularly.

Real estate investment trusts: Shares in companies that invest mainly in real estate and pay the majority of their rental income to investors in a similar manner to pooled property funds. As with property funds, REITs offer enhanced returns over the longer term but are more volatile especially as the share price reflects changing demand for the shares as well as changes in the value of the underlying properties.

Other investments: This category covers treasury investments not listed above, for example unsecured corporate bonds and company loans. Non-bank companies cannot be bailed-in but can become insolvent placing the Council's investments at risk.

Operational bank accounts: The Council may incur operational exposures, for example through current accounts, collection accounts and merchant acquiring services, to any UK bank with credit ratings no lower than BBB- and with assets greater than £25 billion. These are not classed as investments but are still subject to the risk of a bank bail-in, and balances will therefore be kept below £15,000,000 per bank. The Bank of England has stated that in the event of failure, banks with assets greater than £25 billion are more likely to be bailed-in than made insolvent, increasing the chance of the Council maintaining operational continuity.

Risk assessment and credit ratings: Credit ratings are obtained and monitored by the Council's treasury advisers, who will notify changes in ratings as they occur. Where an entity has its credit rating downgraded so that it fails to meet the approved investment criteria then:

- no new investments will be made,
- any existing investments that can be recalled or sold at no cost will be, and
- full consideration will be given to the recall or sale of all other existing investments with the affected counterparty.

Where a credit rating agency announces that a credit rating is on review for possible downgrade (also known as "rating watch negative" or "credit watch negative") so that it may fall below the approved rating criteria, then only new investments that can be withdrawn on the next working day will be made with that organisation until the outcome of the review is announced. This policy will not apply to negative outlooks, which indicate a long-term direction of travel rather than an imminent change of rating.

Other information on the security of investments: The Council understands that credit ratings are good, but not perfect, predictors of investment default. Full regard will therefore be given to other available information on the credit quality of the organisations in which it invests, including credit default swap prices, financial statements, information on potential government support, reports in the quality financial press and analysis and advice from the Council's treasury management adviser. No investments will be made with an organisation if there are substantive doubts about its credit quality, even though it may otherwise meet the above criteria.

Reputational aspects: The Council is aware that investment with certain counterparties, while considered secure from a purely financial perspective, may leave it open to criticism, valid or otherwise, that may affect its public reputation, and this risk will therefore be taken into account when making investment decisions.

When deteriorating financial market conditions affect the creditworthiness of all organisations, as happened in 2008, 2020 and 2022, this is not generally reflected in credit ratings but can be seen in other market measures. In these circumstances, the Council will restrict its investments to those organisations of higher credit quality and reduce the maximum duration of its investments to maintain the required level of security. The extent of these restrictions will be in line with prevailing financial market conditions. If these restrictions mean that insufficient commercial organisations of high credit quality are available to invest the Council's cash balances, then the surplus will be deposited with the UK Government or, on an exception basis, with other local authorities. This will cause investment returns to fall but will protect the principal sum invested.

Investment limits: The Council's revenue reserves available to cover investment losses are forecast to be £75 million on 31st March 2026. In order that no more than 20% of available reserves will be put at risk in the case of a single default, the maximum that will be lent to any one organisation (other than the UK Government) will be £15 million. A group of banks under the same ownership will be treated as a single organisation for limit purposes.

Limits will also be placed on fund managers, investments in brokers' nominee accounts, foreign countries as below. Investments in pooled funds and multilateral development banks do not count against the limit for any single foreign country since the risk is diversified over many countries.

Table 10: Additional investment limits

	Cash limit
Any group of pooled funds under the same management	£30m per manager
Foreign countries	£30m per country

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Torbay Council - Grants available pending Project Business Cases

<i>Project name</i>	<i>Primary External Funding</i>	<i>Allocated Amount £000</i>	<i>Spent £000</i>	<i>Remaining £000</i>
Grant Funding to be allocated	Future High Street Fund (FHSF)	£ 1,650	£ -	£ 1,650
Brixham Port Infrastructure Project	Levelling Up Fund (round 3)	£ 9,791	£ 541	£ 9,250
Paignton Tec Park	Levelling Up Fund (round 3)	£ 10,209	£ 6,400	£ 3,809
Council Led Housing Schemes**	Levelling Up Partnership / CCA	£ 5,000	£ 5,000	£ -

****Note:** The full amount of the grant has been allocated to 'cashflow' housing projects included in the current capital plan.

£ 26,650 £ 11,941 £ 14,709

Final figures in respect of funding sources for these schemes is to be confirmed. If other sources of funding are identified, these grants will be replenished and grant funding reallocated to future projects.

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Capital Investment Plan 2026/27

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Schools Capital Programme	17,225	28,140	6,423	1,692	1,400	1,400	10,915		10,588			327		10,915
Projects under Feasibility and Development	22,931	57,584	20,757	11,666	2,199	30	34,652		33,052			1,000	600	34,652
Economic Development / Regeneration	2,799	8,971	357	5,815	0	0	6,172	850	5,322					6,172
Housing Development / Investment	19,975	39,938	16,963	1,000	1,000	1,000	19,963	2,481	16,159		33	1,290		19,963
Environment / Climate Capital Investment	6,022	11,954	5,931	0	0	0	5,931	5,051	430		0	450		5,931
Transport Capital Investment	80,602	104,062	13,933	3,284	3,121	3,121	23,459		23,459					23,459
Coastal Defence / Flood alleviation	1,499	18,439	7,807	6,900	2,233	0	16,940		16,940					16,940
Sports, Leisure and Culture	635	820	184	0	0	0	184	108	76					184
Schools Closed Projects	7,326	0	767	0	0	0	767		767					767
Other Closed Projects	60,191	0	649	0	0	0	649	356	293					649
Total	219,204	269,905	73,771	30,357	9,953	5,551	119,632	8,846	107,086	0	33	3,067	600	119,632

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Capital Plan Detail

Schools Capital Programme

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Capital Repairs and Maintenance	1,544	2,860	716	200	200	200	1,316		1,316					1,316
Education Review Projects	502	3,026	1,128	660	368	368	2,524		2,524					2,524
High Needs Capital Provision	247	4,658	2,161	750	750	750	4,411		4,411					4,411
Devolved Formula Capital	14,823	14,937	113				113		113					113
Foster Homes Adaptations	55	382	81	82	82	82	327		0			327		327
Childcare Expansion	18	199	180				180		180					180
White Rock Primary Defects	-	200	200				200		200					200
YMCA	28	180	152				152		152					152
Sherwell School Salix	-	44	44				44		44					44
Mayfield College Relocation	7	595	588				588		588					588
Family Time Relocation	-	200	200				200		200					200
Childrens Home	-	490	490				490		490					490
The NEST at South Devon College	-	370	370				370		370					370
Total	17,225	28,140	6,423	1,692	1,400	1,400	10,915	0	10,588	0	0	327	0	10,915

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Schools Closed Projects

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan						Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period		Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's		£000's	£000's	£000's	£000's	£000's	£000's	£000's
Paignton Academy STEPS Relocation	969	1,250	281				281			281					281
Acorn Centre (Youth Investment Fund)	487	529	42				42			42					42
St Cuthbert Mayne Expansion	5,015	5,441	427				427			427					427
St Cuthbert Mayne Phase 2	854	871	17				17			17					17
Total	7,326	8,092	767	0	0	0	767		0	767	0	0	0	0	767

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Projects under Feasibility and Development

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Crossways, Paignton - Regeneration	5,248	8,702	1,154	1,700	600		3,454		3,454					3,454
Extra Care Housing (Torre Marine)	2,425	2,425	0				0		0					0
Edginswell Railway Station	2,809	2,998	49	80	30	30	189		189					189
Union Square Acquisition & Development (Town Deal)	7,079	11,042	3,963				3,963		3,963					3,963
Strand Redevelopment	3,126	7,603	2,047	2,430			4,477		4,477					4,477
Torquay Town Deal - Pavilion	205	2,100	1,296	600			1,896		1,296				600	1,896
Torbay Road Paignton (High Streets Funding)	123	269	145				145		145					145
Station Square (High Streets Funding)	479	3,227	1,271	1,477			2,748		2,748					2,748
Victoria Centre (Paignton) (FHSF)	482	2,029	1,547				1,547		1,547					1,547
Oldway Mansion - phase 1 of Master-Plan	531	9,000	1,520	5,379	1,569		8,468		7,468			1,000		8,468
Brixham Square Public Realm (part of LUP £20m)	3	750	747				747		747					747
Brixham Central Car Park (part of LUP £20m)	119	434	314				314		314					314
Torbay Tech Park (Part of LUF £20m)	84	6,400	6,316				6,316		6,316					6,316
Brixham Port Infrastructure (Part of LUF £20m)	158	541	383				383		383					383
Foxhole Play & Ecology Hub	60	35	(25)				(25)		(25)					(25)
Edginswell Business Park - Unit 3	-	30	30				30		30					30
Total	22,931	57,584	20,757	11,666	2,199	30	34,652	0	33,052	0	0	1,000	600	34,652

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Economic Development / Regeneration

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Paignton Picture House	2,430	8,600	355	5,815			6,170	850	5,320					6,170
Small Projects - UK Shared Prosperity Fund	369	371	2				2		2					2
Total	2,799	8,971	357	5,815	0	0	6,172	850	5,322	0	0	0	0	6,172

Housing Development / Investment

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Disabled Facilities Grants	16,853	20,953	1,100	1,000	1,000	1,000	4,100		4,100					4,100
Collaton St Mary Land Disposal	130	545	415				415					415		415
St Kilda's, Brixham - Affordable Housing	1,723	5,683	3,960				3,960		3,960					3,960
Hotels to Homes - Scheme 1 (Brampton Court)	288	3,000	2,712				2,712		2,712					2,712
Hotels to Homes - Scheme 2 (Seabury Hotel)	980	4,400	3,420				3,420		3,000			420		3,420
Local Authority Housing Fund - 4 Housing Units	-	1,360	1,360				1,360	776	551		33			1,360
Affordable Housing - Aria Heights	-	2,916	2,916				2,916	1,348	1,449			119		2,916
Affordable Housing - Midvale Road	-	774	774				774	357	387			30		774
Affordable Housing - Acquisition of Land	-	306	306				306					306		306
Total	19,975	39,938	16,963	1,000	1,000	1,000	19,963	2,481	16,159	0	33	1,290	0	19,963

Note: The split of funding for a number of the housing projects are to be finalised. The final figures for the sources of funding will be confirmed in the final plan to be approved by Council in February 2026.

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Environment / Climate Capital Investment

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
SWISCO Loan - Vehicle & Equipment Replacement	3,432	6,800	3,368				3,368	3,368						3,368
Tor Park Road Site Improvements	215	1,200	985				985	985						985
Car Park Investment	120	271	151				151	151						151
Climate Change Initiatives	699	1,018	319				319	319						319
Green Waste Bins	92	75	(17)				(17)	(17)						(17)
Solar Farm, Brokenbury (EGF)	261	312	51				51	51						51
Solar Farm, Nightingale Park (EGF)	867	1,061	194				194	194						194
Paignton Library Heat Decarbonisation	338	768	430				430		430					430
Tor Hill House Roof and Solar Panels	-	450	450				450					450		450
Total	6,022	11,954	5,931	0	0	0	5,931	5,051	430	0	0	450	0	5,931

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Transport Capital Investment

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Transport Highways Structural Maintenance	37,366	46,998	3,482	2,050	2,050	2,050	9,632		9,632					9,632
Transport Integrated Transport Schemes	25,851	31,479	2,415	1,071	1,071	1,071	5,628		5,628					5,628
Transport - Torquay Gateway Road Improvements	3,119	3,483	364				364		364					364
Transport - Western Corridor	11,680	12,293	450	163			613		613					613
Shiphay Lane (Active Travel Fund)	2,136	2,332	197				197		197					197
Zero Emission Buses Grant	-	5,525	5,525				5,525		5,525					5,525
Bus Improvement Plans	-	1,136	1,136				1,136		1,136					1,136
Clennon Valley Walking & Cycling Route	451	796	345				345		345					345
Babbacombe Beach Road	-	19	19				19		19					19
Total	80,602	104,062	13,933	3,284	3,121	3,121	23,459	0	23,459	0	0	0	0	23,459

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Coastal Defence / Flood alleviation

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Flood Alleviation - Monksbridge	138	178	40				40		40					40
Paignton & Preston Waterfront	976	17,515	7,406	6,900	2,233		16,539		16,539					16,539
Flood Alleviation - Torquay	16	152	136				136		136					136
Paignton Flood Alleviation	45	153	107				107		107					107
Brixham Flood Alleviation	65	125	60				60		60					60
Collaton St Mary Flood Alleviation	259	316	58				58		58					58
Total	1,499	18,439	7,807	6,900	2,233	0	16,940	0	16,940	0	0	0	0	16,940

Sports, Leisure and Culture

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Haldon & Princess Pier	17	95	78				78		78					78
Torre Valley North Sports Facilities	423	429	6				6		6					6
Armada Park Refurbishment	168	160	(8)				(8)		(8)					(8)
Torre Abbey Renovation - Phase 3	28	136	108				108	108						108
Total	635	820	184	0	0	0	184	108	76	0		0		184

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

Closed Projects

Project Name	Previous Years Spend	Total Scheme spend (inc current plan)	Revised 4-Year Plan					Funding						
			2025/26 Current Budget	2026/27	2027/28	2028/29	Total for Plan Period	Council Borrowing	Grants	Contributions	Revenue	Reserves	Capital Receipts	Total
			£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
The Pines (TCCT)	-	75	75				75	75						75
Maidencombe Beach CP (TCCT)	-	45	45				45	45						45
Claylands Redevelopment	10,757	10,777	20				20	20						20
Edginswell Business Park Unit 1	6,402	6,466	65				65	65						65
Edginswell Enabling Works (LEP GBF)	4,657	4,659	1				1	1						1
Harbour View Hotel Development	21,006	21,064	58				58	58						58
Temporary Accommodation	9,086	9,088	2				2	2						2
RICC Improvements - Backlog Repairs	1,226	1,250	24				24	24						24
Torre Abbey Gatehouse/SW Wing	1,217	1,350	132				132		132					132
Flood Alleviation - Cockington	337	328	(9)				(9)		(9)					(9)
Tor Hill House Lighting Upgrade	134	200	66				66	66						66
Torquay Strand Public Realm (Town Deal Funding)	5,275	5,400	125				125		125					125
Torquay Town Deal - Core Area Public Realm	95	140	45				45		45					45
Total	60,191	60,841	649	0	0	0	649	356	293	0	0	0	0	649

Note: The figures included in future years (2026/27 onwards) that are shaded grey are indicative and are subject to the gateway approval process where applicable.

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