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NORTH HERTFORDSHIRE DISTRICT COUNCIL COUNCIL

THURSDAY, 29TH JANUARY, 2026

SUPPLEMENTARY AGENDA

Please find attached supplementary papers relating to the above meeting, as follows:

Agenda No	Item
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6.	<u>ITEMS REFERRED FROM OTHER COMMITTEES (Pages 3 - 6)</u>
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6D)	Referral from Cabinet – The Council Tax Reduction Scheme (Effectiveness and Proposals 2026/27) - to be taken with agenda Item 9.
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6E)	Referral from Cabinet – Second Quarter Treasury Management Review 2025/2 – to be taken with agenda Item 7.
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Any other items referred to this meeting will be published as a supplementary document.

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Item No	Referred from:	Cabinet
6D	Date:	20 January 2026
	Title of item:	The Council Tax Reduction Scheme (Effectiveness and Proposals 2026/27)
To be considered alongside agenda item:		9

The report considered by Cabinet at the meeting held on 20 January 2026 can be viewed here: [Agenda for Cabinet on Tuesday, 20th January, 2026, 7.30 pm | North Herts Council](#)

RECOMMEND TO COUNCIL: That it:

- (1) Amend the Council Tax discretionary policy to include the support provided to residents with a terminal illness, with the wording detailed in paragraph 8.17.
- (2) Approve changes to the Council Tax Reduction Scheme bands to reflect the impact of inflation.

REASON FOR RECOMMENDATIONS: To respond to the request from Overview and Scrutiny Committee, and to consider changes for next year.

Audio recording – 1 hour 9 minutes 55 seconds

The Chair invited Councillor Claire Winchester, as Chair of the Overview and Scrutiny Committee, to present the referral on this item. Councillor Winchester advised that there had been discussions around:

- The age of residents who might be eligible for a reduction in Council Tax and how the awareness of the scheme may be raised.
- Appreciation of how well the scheme was working and of the consideration being given to families on low income or with a terminal illness.
- Residents were able to access information about Council services across many platforms and of the importance to ensure that any eligible residents were made aware of its existence.

Councillor Ian Albert, as Executive Member for Finance and IT, presented the report entitled 'The Council Tax Reduction Scheme (Effectiveness and Proposals for 2026/27)' and advised that:

- The Council had introduced a new banded scheme (for working age applicants) from April 2023, as detailed in section 7 of the report.
- The regulations for Council Tax support for pensioners were set by the government.
- More information of the current working age scheme could be found in section 8 of the report, with details of disregards set out in paragraph 8.2.
- The Council continued to work with Marie Curie and were continuing to see how to implement providing Council Tax support to residents with a terminal illness

- It was important that an inflationary uplift to the Council Tax Reduction Scheme bands was made to ensure that households did not drop out of the scheme. A further update would be provided to Full Council on 29 January 2026.

The following Members asked questions:

- Councillor Val Bryant
- Councillor Mick Debenham
- Councillor Laura Williams
- Councillor Donna Wright

In response to questions, Councillor Ian Albert advised that:

- Every local authority had a Council Tax Reduction Scheme and many had also adopted the banded scheme.
- The Council had researched the best forms of communication to ensure residents were made aware of the scheme.
- The banded scheme had simplified matters, with access to more information on income meaning that fewer adjustments to entitlements needed to be made.

In response to questions, the Director – Resources advised that:

- More local authorities were moving over to using the banded scheme.
- The aim of the inflationary uplift was to try and ensure that the number of residents benefiting from the Council Tax Reduction scheme remained the same.
- There had been no issues reported with the new banded scheme, which was working well.

Councillor Ian Albert proposed and Councillor Mick Debenham seconded and, following a vote, it was:

RECOMMEND TO COUNCIL: That it:

- (1) Amend the Council Tax discretionary policy to include the support provided to residents with a terminal illness, with the wording detailed in paragraph 8.17.
- (2) Approve changes to the Council Tax Reduction Scheme bands to reflect the impact of inflation.

REASON FOR RECOMMENDATIONS: To respond to the request from Overview and Scrutiny Committee, and to consider changes for next year.

Item No	Referred from:	Cabinet
6E	Date:	20 January 2026
	Title of item:	Second Quarter Treasury Management Review 2025/26
To be considered alongside agenda item:		7

The report considered by Cabinet at the meeting held on 20 January 2026 can be viewed here: [Agenda for Cabinet on Tuesday, 20th January, 2026, 7.30 pm | North Herts Council](#)

RECOMMEND TO COUNCIL: That it notes the position of Treasury Management activity as at the end of September 2025.

REASONS FOR RECOMMENDATION: To ensure the Council's continued compliance with CIPFA's code of practice on Treasury Management and the Local Government Act 2003 and that the Council manages its exposure to interest and capital risk.

Audio recording – 1 hour 21 minutes 41 seconds

In the absence of the Chair of Finance, Audit and Risk Committee, the Chair invited Councillor Ian Albert, as Executive Member of Finance and IT, to present the referral and report entitled 'Second Quarter Treasury Management Review 2025/26'. Councillor Albert advised that:

- There had been discussions at Finance, Audit and Risk regarding the over-investment of £1M in the period and that a further step had been added to the process to help ensure an over-investment did not happen again.
- There had also been a discussion around how local authority investments were secure even when a Council had been issued with a Section 114 notice, which meant that any investments with that Council had to be repaid.
- This report contained information regarding the investment of the surplus funds of the Council.
- It was positive that the forecast investment returns were higher than forecast.
- It had been highlighted at Finance, Audit and Risk that the estimates for 2026/27 would be reviewed as part of the budget setting process.
- Details of the total interest earned to date as well as the forecast to year end were outlined in paragraph 8.3 of the report.
- The percentages of investment split were set out paragraph 8.4 of the report.
- Full details of investments including the risk of default and credit rating details could be found in paragraph 8.5 of the report.
- Following a motion from Full Council and the end of 2025, a meeting had been arranged with the investment advisor to the Council to undertake a review of the Investment Strategy and the outcome would be reported back to Cabinet and Full Council as part of agreeing the Investment Strategy for 2026/27.

Councillor Ian Albert proposed and Councillor Mick Debenham seconded and, following a vote, it was:

RECOMMEND TO COUNCIL: That it notes the position of Treasury Management activity as at the end of September 2025.

REASONS FOR RECOMMENDATION: To ensure the Council's continued compliance with CIPFA's code of practice on Treasury Management and the Local Government Act 2003 and that the Council manages its exposure to interest and capital risk.