

Agenda

Agenda

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1. **Prayer**
2. **Apologies**
3. **Declarations of Interest**
4. **Notice of Motion**
- 4.1. **Rescinding Motion submitted by Alderman McIlveen, Councillor Cochrane, Alderman McRandal, Councillor Hennessy, Alderman Smith and Councillor Smart**

That this Council rescinds its decision taken at the Special Council meeting on 28 January being that the district rates for the 2026/27 financial year be a 4.74% increase. This is an increase of approximately £2.40 per month for the average household and £13 per month for the average business in the Borough; in addition to this to write to the Minister of Finance to express our grave concern at the disproportionate impact of REVAL2026 on the hospitality sector and requests that he takes all necessary steps to ensure the long-term sustainability of these businesses such as halting the REVAL process to review the methodology or providing funding for mitigation measures such as had been announced in England and instead

Council requests officers to submit new rate poundages for consideration, based on the current valuation list and substantially the same assumptions as previously used in order to take any benefit that may accrue to ratepayers and further writes to the Minister of Finance to express our grave concern at what had been the disproportionate impact of what had been proposed under REVAL2026 on the hospitality sector and requests that he takes all necessary steps to ensure the long-term sustainability of these businesses when reviewing REVAL2026 and its the methodology and the potential funding for mitigation measures such as had been announced in England

5. **Robustness of Estimates and Adequacy of Reserves**

Report attached

📄 *Item 5. Robustness of Estimates and Adequacy of Reserves.pdf*

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6. **District Rates for 2026/27**

Report attached

 **Item 6. District Rates for 2026-27.pdf**

ARDS AND NORTH DOWN BOROUGH COUNCIL

6 February 2026

Dear Sir/Madam

You are hereby invited to attend a hybrid Meeting (in person and via Zoom) of Ards and North Down Borough Council which will be held at the City Hall, The Castle, Bangor on **Tuesday, 10 February 2026 at 7.00pm.**

Yours faithfully

Michael Steele
Acting Chief Executive
Ards and North Down Borough Council

A G E N D A

1. Prayer
2. Apologies
3. Declarations of Interest
4. Notices of Motion
- 4.1 Rescinding Motion submitted by Alderman McIlveen, Councillor Cochrane, Alderman McRandal, Councillor Hennessy, Alderman Smith and Councillor Smart

“That this Council rescinds its decision taken at the Special Council meeting on 28 January being that the district rates for the 2026/27 financial year be a 4.74% increase. This is an increase of approximately £2.40 per month for the average household and £13 per month for the average business in the Borough; in addition to this to write to the Minister of Finance to express our grave concern at the disproportionate impact of REVAL2026 on the hospitality sector and requests that he takes all necessary steps to ensure the long-term sustainability of these businesses such as halting the REVAL process to review the methodology or providing funding for mitigation measures such as had been announced in England and instead Council requests officers to submit new rate poundages for consideration, based on the current valuation list and substantially the same assumptions as previously used in order to take any benefit that may accrue to ratepayers and further writes to the Minister of Finance to express our grave concern at what had been the disproportionate impact of what had been proposed under REVAL2026 on the hospitality sector and requests that he takes all necessary steps to ensure the long-term sustainability of these businesses when reviewing REVAL2026 and its the methodology and the potential funding for mitigation measures such as had been announced in England.”

5. Robustness of Estimates and Adequacy of Reserves (Report attached)
6. District Rates for 2026/27 (Report attached)

MEMBERSHIP OF ARDS AND NORTH DOWN BOROUGH COUNCIL

Alderman Adair	Councillor Harbinson
Alderman Armstrong-Cotter	Councillor Hennessy
Alderman Brooks	Councillor Hollywood
Alderman Cummings	Councillor S Irvine
Alderman Graham	Councillor W Irvine
Alderman McAlpine	Councillor Irwin
Alderman McRandal	Councillor Kennedy
Alderman McDowell	Councillor Kendall
Alderman McIlveen	Councillor Kerr
Alderman Smith	Councillor McBurney
Councillor Ashe	Councillor McClean
Councillor Blaney	Councillor McCollum (Mayor)
Councillor Boyle	Councillor McCracken
Councillor Brady	Councillor McKee
Councillor Cathcart	Councillor Moore (Deputy Mayor)
Councillor Chambers	Councillor Morgan
Councillor Cochrane	Councillor Newman
Councillor Douglas	Councillor Thompson
Councillor Edmund	Councillor Smart
Councillor Gilmour	Councillor Wray

Unclassified

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ITEM 5**Ards and North Down Borough Council**

Report Classification	Unclassified
Exemption Reason	Not Applicable
Council/Committee	Council Meeting
Date of Meeting	10 February 2026
Responsible Director	Chief Executive
Responsible Head of Service	Head of Finance
Date of Report	06 February 2026
File Reference	FIN169
Legislation	Local Government Finance Act (NI) 2011
Section 75 Compliant	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Other <input checked="" type="checkbox"/> If other, please add comment below:
Subject	Robustness of Estimates and Adequacy of Reserves
Attachments	

Background

Section 4 of the Local Government Finance Act 2011 requires the Chief Financial Officer of a council to submit a report on the robustness of the estimates and for the Council to have regard to this report when considering the estimates.

In addition, Section 6 requires the Chief Financial Officer of a council to submit a report on the adequacy of reserves and for the Council to have regard to this when considering the estimates.

This subsequent report is required in response to the motion to rescind the previous rate poundages set by Council on 28 January due to the suspension of the Reval2026 process.

Not Applicable

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Robustness of Estimates

There is no change to the underlying budgets for the new district rates proposed later in this meeting. The issues raised in the previous robustness report remain unchanged.

The only change required is in the calculation of the rates, where the conversion factor and estimated penny product have reverted to numbers based on the current valuation list with a minor adjustment to the assumption on the number of new houses that may be added to the list during the next 12 months. This has increased from 400 to 415 homes.

On the basis the previous report and these changes noted above the Chief Executive is satisfied that the budgets set are robust.

Adequacy of Reserves

The Local Government Finance Act (NI) 2011 requires the Chief Financial Officer of a council to submit a report to council on the adequacy of any proposed level of financial reserves for a financial year.

As the underlying budgets and use of reserves has not changed since the previous report to Council on 28 January, the Chief Executive is content with the level of reserves.

RECOMMENDATION

It is recommended that Council notes the Chief Financial Officers' report on the robustness of estimates and adequacy of reserves.

Unclassified

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ITEM 6**Ards and North Down Borough Council**

Report Classification	Unclassified
Exemption Reason	Not Applicable
Council/Committee	Council Meeting
Date of Meeting	10 February 2026
Responsible Director	Director of Corporate Services
Responsible Head of Service	Head of Finance
Date of Report	06 February 2026
File Reference	FIN169
Legislation	Sec. 3 Local Government Finance Act (NI) 2011
Section 75 Compliant	Yes <input type="checkbox"/> No <input type="checkbox"/> Other <input checked="" type="checkbox"/> If other, please add comment below:
Subject	2026/27 District Rate and Service Budgets
Attachments	Appendix 1 District Rate Calculation Appendix 2 Service Budgets

Background

Members will be aware the Minister of Finance suspended the implementation of Reval2026 on 29 January after this Council had set its district rate poundages for the 2026/27 financial year.

This report is prepared on the foot of the proposed rescinding motion to be considered by Council earlier in this meeting and is to present the revised district rate poundages for the 2026/27 financial year.

All budgets and substantially all assumptions have remained the same as Considered by the Corporate Services Committee. A revised conversion factor, estimated penny product and slightly adjusted assumption on in year domestic tax base growth result in an increase of **4.50%** for the 2026/27 financial year. Appendix 1 sets out the formal calculation.

Not Applicable

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RECOMMENDATION

It is recommended that Council sets for the 2026/27 financial year a non-domestic district rate of 30.1556p in the pound and a domestic district rate of 0.4435p in the pound.

Appendix 1– District Rate Calculation

Total Amount to be Raised	72,899,100
Reduced by Rates Support Grant	0
+/- Balance Applied	0
Amount to be Raised <i>(via District Rates, De-rating and Transferred Functions Grants)</i>	72,899,100
Total Penny Product <i>(from table below)</i>	2,417,430
Non-Domestic District Rate	30.1556
Council Specific Conversion Factor	0.014707
Domestic District Rate	0.4435
Penny Product Information	
Estimated Penny Product (Rateable) - <i>(To be based on figure provided by LPS, DoF, which is total of non-domestic and domestic penny products, with rating policy reductions applied; as this is for rate setting the council specific conversion factor will have been applied to domestic capital values)</i>	2,330,680
Estimated Penny Product (De-rated) <i>(To be based on figure provided by DoF)</i>	67,890
Derived Penny Product (Transferred Functions Grant) (Fixed amount)	18,860
Total Penny Product	2,417,430
Grants payable by DfC	
Estimated De-rating Grant (DRG) <i>(De-rating Grant payable by DfC during year will be Estimated PP (De-rated) x Non-domestic District Rate)</i>	2,047,264
Transferred Functions Grant (TFG) <i>(includes NI Local Government Commissioner for Standards Costs)</i> <i>(Derived Penny Product (TFG) x Non-domestic District Rate)</i>	568,735
Rates Support Grant	0
Amount payable by DoF	
Estimated Amount to be Raised via District Rates (Rateable)	70,283,101