

**Guildhall Gainsborough
Lincolnshire DN21 2NA
Tel: 01427 676676 Fax: 01427 675170**

This meeting will be webcast live and published on the Council's website

AGENDA

Prayers will be conducted prior to the start of the meeting.
Members are welcome to attend.

Notice is hereby given that a meeting of the Council will be held in the Council Chamber - The Guildhall, on **Monday, 3rd March, 2025 at 7.00 pm**, and your attendance at such meeting is hereby requested to transact the following business.

To: Members of West Lindsey District Council

1. APOLOGIES FOR ABSENCE

2. MINUTES OF THE PREVIOUS MEETING

To confirm and sign as a correct record the Minutes of the Meeting of Full Council held on 27 January 2025.

(TO FOLLOW)

3. MEMBERS' DECLARATIONS OF INTEREST

Members may make any declarations of interest at this point and may also make them at any point during the meeting.

4. MATTERS ARISING

Setting out the current position of previously agreed actions as at 21 February 2025.

(PAGES 5 - 8)

5. ANNOUNCEMENTS
- i) Chairman of Council
 - ii) Leader of the Council
 - iii) Head of Paid Service

(VERBAL REPORT)

6. PUBLIC QUESTION TIME
Questions, if received, under this Scheme will be published by way of supplement following closure of the deadline.

(TO FOLLOW)

7. QUESTIONS PURSUANT TO COUNCIL PROCEDURE RULE NO. 9
Questions, if received, under this Scheme will be published by way of supplement following closure of the deadline.

(TO FOLLOW)

8. MOTIONS PURSUANT TO COUNCIL PROCEDURE RULE NO. 10

Motion 1 - Back West Lindsey – Stop a Mega-Council

“This Council Notes:

- 1. The Government’s English Devolution announcement in December 2024, which included reference to supporting local government reorganisation.
- 2. The proposals being considered by some counties to merge existing district councils into large, county-wide unitary authorities, as seen recently in North Yorkshire.
- 3. The significant concerns of residents, businesses and the third sector across Lincolnshire regarding the negative impact a mega-council would have on local democracy, accountability, and the effective delivery of public services.
- 4. The financial situation of mega-councils created in recent years such as Somerset and North Northamptonshire have not improved post-unitarisation. The financial crisis in local government has not been solved by unitarisation.

This Council Believes:

- 1. Decisions affecting West Lindsey should be taken in West Lindsey.

Agendas, Reports and Minutes will be provided upon request in the following formats:

Large Clear Print: Braille: Audio: Native Language

2. In its 50 year's of existence West Lindsey has been a successful council responding to the needs of its community. This level of localised action would be lost in mega-council, one county unitary.
3. Whilst the current two-tier system presents some challenges, the solution does not lie in the creation of vast and remote mega-councils that would diminish local voices and accountability.
4. If unitarisation is to be implemented in Lincolnshire, it should be based on smaller, more localised areas that are aligned with existing communities and their identities, rather than a single, county-wide mega-council.
5. That any restructuring of local government in Lincolnshire must be driven by the genuine needs and preferences of local communities, and should not be a top-down imposition that disregards local concerns.

This Council Resolves:

1. To reject the creation of a large, county-wide mega-council for Lincolnshire.
2. To call upon the Leader of the Council to write to all Council Leaders in Greater Lincolnshire and the Secretary of State for Housing, Communities and Local Government to inform them of West Lindsey's wish to remain West Lindsey, and request that they abandon any plans for a county-wide mega-council.
3. We instruct officers to ensure that the continuing identity of West Lindsey District as a major contributor to Central Lincolnshire is at the forefront of any thinking and planning that they undertake from now on

I so move
Councillor Matthew Boles”

9. REPORTS FOR DETERMINATION

- a. Medium Term Financial Plan 2025/26 to 2029/30 The Budget 2025/26
Capital Programme 2025/26 to 2029/30
(PAGES 9 - 163)
- b. Recommendation from The Governance and Audit Committee - Constitution Review - Outcome of the Legal Health Check of the Constitution and Arising Recommendations
(PAGES 164 - 188)

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- c. Combined Authority (Mayoral Elections) - Appointment of Local Returning Officer

(PAGES 189 - 192)

10. EXCLUSION OF PUBLIC AND PRESS

To resolve that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.

11. EXEMPT REPORT(S)

- a. Medium Term Financial Plan 2025/26 to 2029/30 The Budget 2025/26
Capital Programme 2025/26 to 2029/30 - Exempt Appendix

Appendix 3 Continued – Exempt Fees and Charges relating to Building Control.

(PAGES 193 - 194)

Ian Knowles
Head of Paid Service
The Guildhall
Gainsborough

Friday, 21 February 2025

Council Matters Arising Schedule

Purpose:

To consider progress on the matters arising from previous Council meetings.

Recommendation: That Members note progress on the matters arising and request corrective action if necessary.

Matters arising Schedule

Meeting	Full Council				
Status	Title	Action Required	Comments	Due Date	Allocated To
Black-NOW ON HOLD	Motion to Council - Extension to Household Support Fund – 2 September	All actions required completed Responses awaited	Letters have been issued . Progress or responses to the letters will be reported through Council Matters Arising Schedule Letters completed and posted 5/11/2024	04/11/24	Nova Roberts
Black	Motion to Council to improve Gp Access	Council at its meeting on 2 September passed a motion relating to the above - immediate actions requested were o To call on the ICB to conduct a comprehensive needs assessment to demonstrate accurate need around GP provision. o Engage with local health authorities, NHS representatives, and community stakeholders to gather input and support for the initiative.	Initial communication has been sent to the ICB - Council will be updated of any progress through this matters arising	04/11/24	Ian Knowles

Black – NOW ON HOLD	Motion - Winter Fuel Payments – 2 September 2024	All actions undertaken. Responses awaited	Letters requested above have been issued . The Council is now actively promoting pension credit. Any responses received will be reported to council through this matters arising UPDATE: Letters sent from Chief Executive to Rt Hon Rachel Reeves and Sir Edward Leigh 05/11/24 re Winter Fuel Payment Eligibility. Letter from Group Leaders sent to Rt Hon Rachel Reeves re Winter Fuel Payment Eligibility.	(blank)	Ian Knowles
Black – NOW HOLD	Motion to Council - BESS Sites Statutory Consultees - Lobbying Nov 2024	Letters issued responses awaited	Letters have been issued to MHCLG and Heads of Planning in Greater Lincolnshire. No responses to date . Progress or responses to the letters will be reported through Council Matters Arising Schedule.	27/01/24	Sally Grindrod-Smith
Black - NOW ON HOLD	Motion to Council - Lincolnshire Police Fairer Funding Letters/Lobbying	Council passed a motion relating to the Fairer Funding for Lincs Police at their meeting on 4 November requiring letters to be issued - letters issued responses awaited	Letters have been issued . Progress or responses to the letters will be reported through Council Matters Arising Schedule	27/01/25	Ian Knowles
BLACK	Polling Station Review - Gainsborough North	Officers to continue to find a suitable polling place in the Gainsborough North Ward (DC) to replace Gladstone House due to the points raised by the	Officers are in positive conversations around hosting the polling station with the John Coupland Hospital, it is hoped a more formalised position can be reported to	27/01/25	Katie Storr

		meeting.	<p>Council when they meet, on 27 January.</p> <p>Despite numerous efforts and contacts with various alternative venues including – JCH. The Hasting Centre, Mercers Wood Academy and the High School – no alternative has been found.</p> <p>Given the concerns raised by Members For May elections the Love Lane Polling Station will be trialled as a triple station.</p> <p>Ward Members have been made aware</p>		
Black	Revision to Committee and Political Balance	Web Pages and Cttee Memberships to be updated as per report		27/1/2025	Katie Storr
Green	Motion To Council – Protecting British Farms and Preserving Rural Communities	Motion to Council Jan 2025 Chief Executive and Leader to write to the chancellor setting out DC views on this matter and negative impact on communities		1/4/2025	Ian Knowles
Green	Motion Banking Hub	Motion to Council January 2025 supported requiring a report to CPR by November 2025 on whether a banking hub is necessary and deliverable	Item to be added to CPR Workplan	1/4/2025	Sally Grindrod-Smith
Green	Members Allowance Scheme	New Scheme to be published on 1 April Statutory Notices to be published	Statutory Notices published . New Scheme will be added to Constitution on 1 April and circulated to all Members	1/4/25	Katie Storr

Green	Updated Contract Procedure Rules	New rules to be published in the constitution		3/3/25	Katie Storr
Green – ON HOLD	Public Participation Schemes - Review of	<p>AGM Mtg 23/5/23</p> <p>When considering the Annual Review of Constitution, the Leader advised the Administration would wish to undertake a fundamental review of the participation schemes in year</p> <p>Scope and time line of this work to be discussed with Administration</p>	Initial conversation to be held at Chairs Brief as to how the Group would like to proceed - ITEM ON HOLD	(blank)	Katie Storr



Council

Monday, 3rd March 2025

**Subject: Medium Term Financial Plan 2025/26 to 2029/30
The Budget 2025/26
Capital Programme 2025/26 to 2029/30**

Report by:

Interim Director of Finance and Assets (Section 151 Officer)

Contact Officer:

Peter Davy
Interim Director of Finance and Assets (Section 151 Officer)

peter.davy@west-lindsey.gov.uk

Purpose / Summary:

The purpose of the Medium-Term Financial Plan (MTFP) is to set a robust overall framework for the Council's Financial Strategy and spending plans over the next 5 years in support of delivering the Corporate Plan. The report also sets out the Council Tax for 2025/26.

The Medium Term Financial Analysis includes the budget for 2025/26 and estimates to 2029/30. It is based on assumptions of levels of futures Government Funding and revises previous estimates up to 2028/29.

The Capital Investment Strategy and Capital Programme records the Council's five year investment plan.

The Treasury Management Strategy details the Council's Investment, Borrowing Strategies and Minimum Revenue Provision Policy.

RECOMMENDATION(S):

- 1. Recognise the external environment and the financial challenges which the Council could face in the medium to longer term depending on the outcome of future government policy.**
- 2. Accept the Statement of the Interim Director of Finance and Assets (Section 151 Officer) on the Robustness of Estimates and Adequacy of Reserves at paragraph 1.10.**
- 3. Approve the Medium Term Financial Plan 2025/26 to 2029/30 and are aware of the risks associated with it as detailed at appendix 2.**
- 4. Approve the formal Council Tax resolution as detailed in Appendix 8, this proposes a Band D equivalent amount of £248.76**
- 5. Approve the Revenue budget 2025/26 detailed at paragraph 1.4**
- 6. Approve the movement in earmarked reserves detailed at paragraph 1.6**
- 7. Approve the level of fees and charges for 2025/26 as detailed at appendix 3**
- 8. Approve the Capital Investment Strategy at Appendix 4**
- 9. Approve the capital Programme 2025/26 – 2029/30 and financing as detailed at Appendices 5 and 6**
- 10. Approve the Treasury Management Strategy 2025/26 and adopt the Treasury Investment Strategy, the Borrowing Strategy and the Treasury and Borrowing Prudential Indicators detailed at Appendix 7**
- 11. Approve the Minimum Revenue Provision (MRP) Policy as contained in the Treasury Management Strategy at Appendix 7.**
- 12. Approve the 2025/26 Pay Policy Statement at appendix 13**
- 13. Approve that delegation is given to Corporate Policy and Resources committee to approve any change to an existing Fees and Charges required during the year, which are required after the budget is set**

IMPLICATIONS

Legal: The Council has a responsibility to determine a legitimate balanced budget and Council Tax requirement in compliance with statutory deadlines.

Local Authorities (Standing Orders) (England) (Amendment) Regs 2014 (SI 165) requires that once the budget is approved the minutes of the proceedings must record the names of the persons who cast a vote for the decision, against the decision or abstained.

The Local Government Act 2003 introduced the requirement to comply with the Prudential Code and approve an Annual Treasury Management Strategy. Under the Act, Councils have the freedom to determine the level of borrowing they wish to undertake to deliver their capital programme, subject to it being affordable and sustainable.

Financial: FIN/140/25/CL/SL

The report presents a balanced budget for 2025/26, without the requirement to support it with funds from the General Fund Balance. It addresses the financial implications arising from the recommended revisions to the MTFP and the requirement to determine the Council Tax for 2025/26 taking into account the approved Tax Base 32,756.75 and Council Tax Surplus £0.276m.

The Final local government finance settlement was announced on the 3rd February 2025 and has been incorporated into this report. Allocations were made for 2025/26 only therefore it is not clear whether these grant streams will continue after 2025/26.

The 2025/26 Final Budget totals £21.155m and is fully funded and is a balanced budget.

Contributions to Earmarked Reserves total £3.434m and Use of Earmarked Reserves total £0.749m, these exclude capital reserve movements.

The movement on the General Fund Balance is a reduction of £0.157m and is forecast to be £2.262m at the end of 2025/26.

The Capital Programme totals £13.798m over the Medium-Term Financial Plan and is fully funded.

Staffing: The Medium-Term Financial Analysis includes budget provision for all approved posts, some of which are funded from grant, capital budgets or Earmarked Reserves.

Equality and Diversity including Human Rights: The Equality Act 2010 places a responsibility on Councils to assess their budget options before taking decisions on areas that could result in discrimination. Where appropriate assessments have been undertaken by the relevant service area.

Data Protection Implications: None directly from this report

Climate Related Risks and Opportunities: The MTFP includes provision for investment in schemes designed to contribute to a reduction in our carbon emissions.

Section 17 Crime and Disorder Considerations: The budget provides resources to fund the costs of the CCTV service

Health and Well Being Implications: The budget provides resources to support the health and wellbeing of our residents. In addition, the Health and Wellbeing Reserve of £186,100 is available to support delivery of better outcomes for our residents.

Title and Location of any Background Papers used in the preparation of this report:

N/A

Risk Assessment:

The Local Government Act 2003 requires the Chief Finance Officer to report on the adequacy of reserves and provisions and the robustness of budget estimates as part of the annual budget setting process.

An analysis of possible budget risks and comment on the level of reserves are included at Appendix 2 of the Medium-Term Financial Plan.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

X

Key Decision:

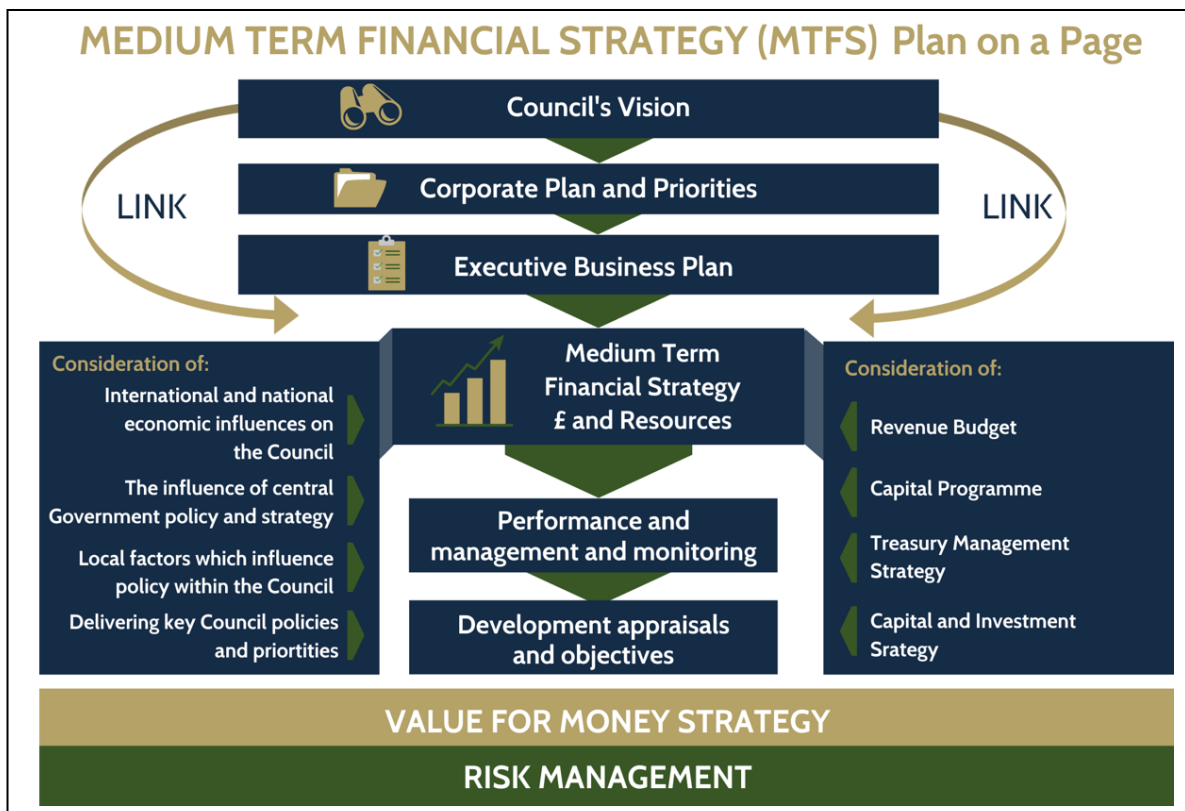
A matter which affects two or more wards, or has significant financial implications

Yes

No

1. Executive Summary

- 1.1 Presented below is the Medium-Term Financial Plan 2025/26 – 2029/30 (which includes the Financial Strategy and Medium-Term Financial Analysis). An Executive Summary is contained therein.
- 1.2 The document is central to our financial planning and plays a key role in the budget setting process to ensure that resources are aligned to the Corporate Plan priorities through the setting of the Revenue Budget and Capital Programme. Their impact and risks are considered in the Treasury Management Strategy (scrutinised by the Governance and Audit Committee and recommended to Council for approval).



The Medium-Term Financial Plan – Aims to deliver an annual balanced and sustainable budget whilst considering the context of National and Local funding and its projections over a 5 year period. It ensures that our resources are directed towards delivery of the Council’s corporate priorities and includes the Financial Strategy and Medium -Term Financial Analysis.

Financial Strategy sets out through the establishment of objectives, the strategies to deliver the Corporate Priorities whilst ensuring the future financial sustainability of the Council, and to establish the principles on which financial decisions will be made within available resources.

The Medium-Term Financial Analysis (Appendix 1) details, in monetary terms, the specific elements of the budget, our assumptions and estimates in developing a plan which covers a five year period. It is reviewed annually as part of the budget setting process, taking into consideration investment proposals, in year decisions impacting future years, forward planning, service and business planning deliverables and availability of resources. Ensuring we can set a balanced budget for the current year and identifying any funding gaps for future years. A 10-year estimate has also been undertaken, which incorporates the impact of those projects with longer term financial benefits.

1.3 Council Tax 2025/26

The proposal for the Council to approve a Council Tax of £248.76 (£241.55 2024/25), reflects an increase of £7.21p or 2.98% which is the maximum allowable under the government’s referendum limit of up to 3% or £5 whichever is the greater.

With an approved taxbase of 32,756.75, Council tax income of £8,148,600 will be budgeted for (32,093.99 and £7,752,300 2024/25). The medium term financial analysis assumes a 1.5% increase in the taxbase and a Council Tax increase of 2.99% in future years.

Lincolnshire County Council and the Police and Crime Commissioner have set their Council Taxes. The overall Council Tax for West Lindsey residents is detailed in the table below: -

	2024/25	2025/26	Variance	
	£	£	£	%
Lincolnshire County Council	1,578.69	1625.85	47.16	2.99
Police and Crime Commissioner	304.20	318.15	13.95	4.59
West Lindsey District Council	241.55	248.76	7.21	2.98
Parish Council Average	84.15	87.01	2.86	3.40
Total Average Council Tax	2,208.59	2,279.77	77.18	3.49

1.4 The Revenue Budget 2025/26

The General Fund Revenue Budget 2025/26 (detailed in the table below) reflects a balanced budget and a Net Revenue Budget Requirement of £21.155m (£18.499m 2024/25).

The Budget for 2025/26 assumes that the Council approve a Council Tax of £248.76 (£241.55 2024/25), an increase of 2.98% being the maximum amount allowable under the Government’s referendum limit of up to 3% or £5 (whichever is the greater). This approach supports our future financial sustainability.

With an approved tax base of 32,756.75 Council Tax income of £8,148,600 will be budgeted for (32,093.99 and £7,752,300 2024/25). (The Medium-Term Financial Analysis assumes an ongoing 1.5% increase in taxbase each year.) The Revenue Budget is detailed below and is analysed by our Service Clusters

Our People – Strategic Focus: Health & Wellbeing, Education & Skills, Vulnerable Groups & Communities i.e. Benefits, Homelessness and Housing, Community Grants, Employment & Skills Partnership, Arts & Leisure

Our Place – Strategic Focus: Economy, Housing Growth, Public Safety & Environment i.e. Building Control, Licensing, Food Safety, Car Parks, Asset Management, CCTV, Domestic Waste Collections, Development Control, Economic Development

Our Council – Strategic Focus: Customer, Finances, Staff & Members i.e. Finance, Human Resources, Committee Administration, ICT, Change Management, Business Improvement, Elections, Corporate Fraud, Debtors, Local Tax Collection, Local Land Charges, Crematorium, Commercial Properties, Customer Relations, Green Waste Service, Bulky Waste Collections, Trade Waste, Markets

The table below details the proposed revenue budget 2025/26 for approval and is compared to the original budget 2024/25 and analysed over our Service Clusters (Corporate Plan themes) and includes other elements of operating expenditure and movements in reserves resulting in a £21.155m Budget Requirement (£18.499 2024/25), an increase of £2.656m. Further analysis of the Budget is contained within Appendix 1 of the Medium-Term Financial Analysis.

Cluster	Base Budget 2024/25 £	Forecast Budget 2025/26 £
Our Council	8,224,800	8,461,200
Our People	1,715,100	2,121,700
Our Place	4,705,100	5,052,900
Grand Total	14,645,000	15,635,800

Interest Receivable	(658,200)	(524,700)
Investment Income - Property Portfolio	(1,568,400)	(1,552,700)
Drainage Board Levies	531,900	552,600
Parish Precepts	2,700,700	2,850,200
Interest Payable	692,700	686,000
MRP/VRP (repayment of borrowing)	959,300	980,100
Net Revenue Expenditure	17,303,000	18,627,300

Transfer to / (from) General Fund	(52,700)	(156,600)
Transfer to / (from) Earmarked Reserves	1,248,600	2,684,300

Amount to be met from Government Grant or Council Tax	18,498,900	21,155,000
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Funding Income		
Business Rate Retention Scheme	5,796,700	6,654,900
Collection Fund Surplus - Council Tax	290,000	275,600
Parish Councils Tax Requirement	2,700,700	2,850,200
New Homes Bonus	845,300	499,400
Other Government Grants	1,113,900	2,726,300
Council Tax Income	7,752,300	8,148,600

TOTAL FUNDING	18,498,900	21,155,000
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Balanced Budget / Funding Target	0	0
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1.5 Significant Movements

The significant movements between the 2024/25 and 2025/26 budget include.

Expenditure Pressures

- £0.761m staff resourcing, pay awards and changes to Employers National Insurance, employers contribution rates and increased Pension Deficit Contribution
- £0.100m for the continuation of 24 hour CCTV service
- £0.015m inflation applied to supplies and services, premises, transport and employees
- £0.132m Contracts
- £0.021m Drainage Board Levies
- £0.021m increase in Minimum Revenue Provision (MRP)

Expenditure Savings

- £0.019m reduction in revenue contingency budgets
- £0.007m saving in interest payable on borrowing

Additional Income

- £0.146m Fees and Charge Review

Income Reduction

- £0.019m reduction in income for the Wellbeing Contract
- £0.134m Interest from Investments

Additional Funding

- £0.396m Council Tax – increase of 2.98%
- £0.858m Business Rates – 1-year Financial Settlement
- £1.525m Extended Producer Responsibility funding (transferred to reserves)
- £0.087m Final Funding Settlement

The movement in net contributions from reserves total £1.332m.

1.6 Review of Earmarked Reserves

The Council's Corporate Policy and Resources committee considered the level of earmarked and general fund reserves as its meeting on 9th January. Members considered the purpose and balance on each of the Council's reserves. Reserves no longer required were removed and the committee also set a minimum general fund balance of between £2.0m and £2.5m which is reviewed annually.

In addition, and detailed in full at 2.8 of the Medium-Term Financial Plan the table below details the estimated year end reserve balances over the medium term. It takes account of current expectations of the 2024/25 outturn position, the movement in reserves for capital investment financing, contributions to and from reserves for the purposes of service and project investment.

RESERVE	CURRENT YEAR	MTFP				
	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
General Fund Working Balance	2,418,928	2,262,328	2,141,628	2,141,628	2,141,628	2,141,628
Earmarked Reserves	16,572,566	13,190,432	12,982,132	13,034,632	12,907,332	13,419,732
Capital Receipts	898,152	5,718,654	5,837,858	5,866,577	5,895,952	5,905,952
TOTAL	19,889,647	21,171,415	20,961,618	21,042,838	20,944,912	21,467,312

EARMARKED RESERVES	CURRENT YEAR	MTFP				
	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
Service Investment/Renewals	3,073,375	4,150,975	4,843,775	4,920,775	4,793,475	5,305,875
Contingency/Risk	5,748,134	5,940,334	5,104,734	5,080,234	5,080,234	5,080,234
Investment for Priorities	7,751,057	3,099,123	3,033,623	3,033,623	3,033,623	3,033,623
Grand Total	16,572,566	13,190,432	12,982,132	13,034,632	12,907,332	13,419,732

1.7 Fees and Charges (Appendix 3)

Fees and charges have been considered and recommended by the Prosperous Communities and Corporate Policy and Resources Committees and are detailed at Appendix 3 of the Medium Term Financial Plan

1.8 The Capital Investment Strategy (Appendix 4)

The Capital Investment Strategy forms a key part of the Council's overall corporate planning framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the Council's over-arching corporate priorities and objectives over a medium term (five year) planning horizon. Providing a framework to enable both revenue and capital investment decisions which contribute to the achievement of the Council's priorities and objectives as set out in the Corporate Plan.

1.9 The Capital Investment Programme (Appendix 5)

The Capital Programme 2025/26 to 2029/30 provides a plan of future capital investments totalling £13.798m with £8.593m estimated for 2025/26. The programme is monitored in year through the Corporate Policy and Resources Committee and is reviewed bi-annually and may result in significant changes as business cases for schemes are developed or schemes re-profiled over financial years due to external factors.

Service Cluster	Estimate 2025/26 £	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Total Capital Programme £
Our Council	547,100	99,300	149,600	96,100	67,700	959,800
Our People	1,632,400	736,200	736,200	736,200	736,200	4,577,200
Our Place	6,377,916	105,000	479,400	928,800	335,000	8,226,116
Corporate	35,200	0	0	0	0	35,200
Grand Total	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

There are a number of significant programmes of work, which at this time have not been the subject of a full financial appraisal, and to that end Members should be aware that the estimates within this programme could go up and/or down by 50%.

Members are asked to approve the Budget only and receive reports for specific schemes prior to approval to spend, in accordance with financial regulations. This excludes business as usual schemes such as replacement and renewal programmes i.e. Strategic Asset Management Plan, Vehicle replacement programme, ICT replacement programme where approval to spend is recommended within this report.

The Capital Investment Programme is to be funded from.

CAPITAL FINANCING	Estimate 2025/26 £	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Total Capital Programme £
Grants & Contributions etc	2,076,082	736,200	736,200	736,200	736,200	5,020,882
Useable Capital Receipts	51,700	0	0	10,000	0	61,700
Reserves	6,066,434	204,300	629,000	1,014,900	402,700	8,317,334
Borrowing	143,000	0	0	0	0	143,000
Section 106 Contributions	255,400	0	0	0	0	255,400
Total Capital Programme Funding	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

The detailed Capital Investment Programme is attached at Appendix 5 for consideration and recommendation to Council.

1.10 Robustness of Estimates and Adequacy of Reserves

In accordance with Section 25 of the Local Government Act 2003, the Council's Chief Finance Officer is required to report on the robustness of estimates, the adequacy of reserves and the prudence of capital investment decisions. This information enables a longer-term view of the overall position to be taken.

It is the professional opinion of the Chief Finance Officer that the overall adequacy of the total level of reserves and the robustness of estimates is integral to the sign off of the overall agreed budget. The Chief Finance Officer having taken into consideration risks, sensitivity analysis, benchmarking and resilience information, can confirm that the budget assumptions are relevant, estimates are robust, the adequacy of reserves is satisfactory, and the capital programme is affordable; further detail is included within the Medium Term Financial Analysis (paragraph 4)

This year a detailed report on reserves was brought to the Corporate Policy and Resources Committee to enable debate, challenge and scrutiny of the level of reserves held by West Lindsey.

1.11 The Pay Policy Statement (Appendix 13)

Section 38/11 of the Localism Act 2011 requires local authorities to produce a Pay Policy Statement each financial year. This document is attached at Appendix 13 and is proposed for adoption.

SECTION 2 – THE FINANCIAL CONTEXT

2.1 Introduction

Since the commencement of government funding cuts in 2010/11 the Council has effectively managed a significant reduction in Settlement Funding Allocation (an amount set by Government as a calculation of our funding need).

Managing this level of reductions has been achieved through sound financial management through its Financial Strategy initiatives to reduce expenditure, increase income and generate new income streams. In addition to benefitting from the Government's New Homes Bonus, a reward grant to reflect our growth in housing and changes and increase in growth from our Business Rates.

The Council's aim over this period was to become non-reliant on Government. Our income from local taxation (Council Tax and Business Rates) is 85% (46.6% 2010/11)

Income from Customer and Client receipts and Investment Property Portfolio has increased income levels from £8.304m to £8.880m (6.9%) during that period and reflects the success of the fees and charges policy and commercial strategies.

The Council is proud to have continued to deliver award winning services for our residents during a prolonged period of austerity. Our budget setting process has been given the accolade of a High Assurance rating by our internal auditors and our Statement of Accounts and Value for Money assessments receive Unqualified Audit Opinions, confirming that our financial management is sound, and statements provide a true and fair view of the organisation's financial standing.

2.2 National Context

The final local government finance settlement for 2025/26 was announced in February 2025 by the Deputy Prime Minister

and Secretary of State for Housing Communities and Local Government, Angela Rayner MP.

The main points affecting this Council were.

- Council Tax referendum limit of 3% or £5 whichever is the greater for district councils to help councils invest in services they provide to residents whilst protecting hard-working taxpayers from unfair hikes in rates.
- A new one-off Recovery Grant which is targeted at places with greater need and demand for services and less ability to raise income locally.
- A new one-off allocation of New Homes Bonus Funding for 2025/26.
- Removing of the Rural Services Delivery Grant
- Additional Funding for the increase to employer national insurance contributions from 1st April 2025

2.3 Local Context

There are a number of factors which affect the funding available to us, the way we use this funding and how we can be affected by external factors.

National Economy and inflation

We are currently seeing inflation reducing from high levels not seen in the last decade, with the cost of food, fuel and utilities being the main factors. We are currently expecting to see increased costs across our revenue expenditure for the supply of contracts, goods and services because of increased employer national insurance contributions which are due to come into force from April 2025. Our General Fund Working Balance is currently within the £2.0m - £2.5m minimum range and will mitigate any in year budget pressures.

Devolution

In December 2024, the Government published the English Devolution White Paper, setting out ambitions to boost economic growth and reduce regional inequalities by driving forward Devolution Deals across all areas of England.

Running parallel to Devolution, the White Paper also set out plans for Local Government Reorganisation, representing the largest reform of local government since 1974. If delivered, these plans will see all 164 District Councils in England replaced with larger unitary authorities in an effort to streamline local government services and create efficiencies.

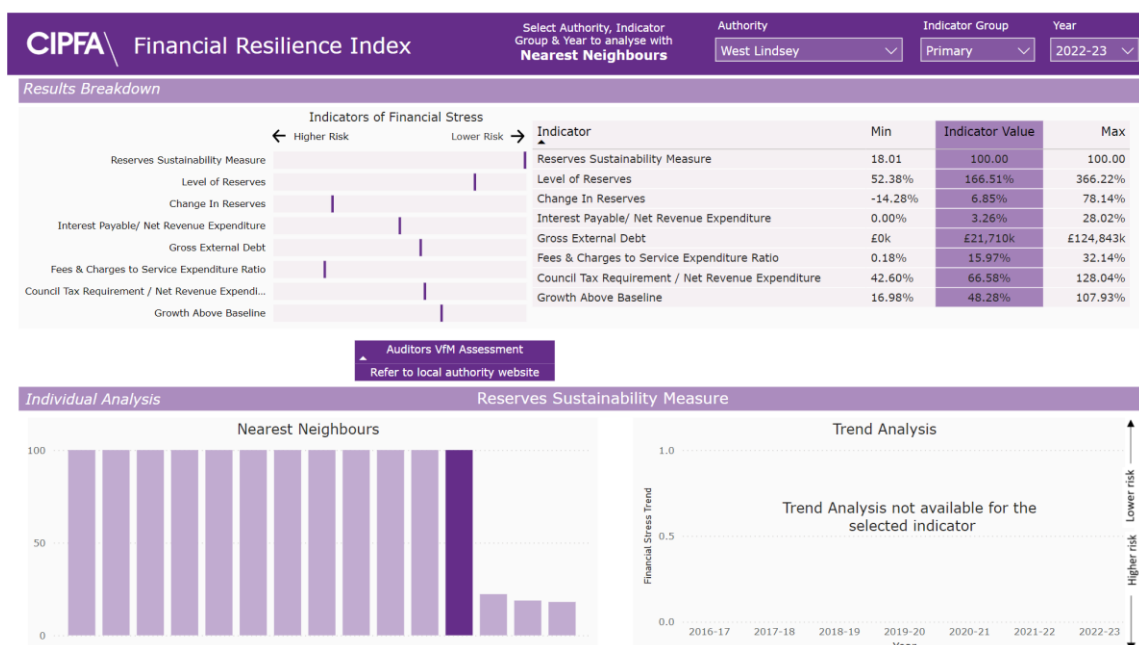
Fairer Funding and Business Rates Retention Scheme

A one-year financial settlement has been announced, and again delays to both the reviews of local government funding are now expected for 2026/27. This

results in continued uncertainty of future funding for the Council. We have been pro-active in ensuring that we prepare for any reductions by taking a prudent approach to setting the Medium-Term Financial Plan The one-year settlement has however given us another year of resources we otherwise may not have had. The table below shows the Core Spending Power for West Lindsey DC based on the Local Government Settlement 2025/26.

West Lindsey	2021/22	2022/23	2023/24	2024/25	2025/26
	£m	£m	£m	£m	£m
Settlement Funding Assessment	3.023	3.023	3.252	3.375	3.425
Compensation for under-indexing the business rates multiplier	0.157	0.309	0.534	0.657	0.691
Council Tax Requirement excluding parish precepts	6.711	7.069	7.434	7.752	8.121
New Homes Bonus	0.719	0.924	0.561	0.845	0.499
Recovery Grant	0.000	0.000	0.000	0.000	0.305
Rural Services Delivery Grant	0.498	0.498	0.556	0.644	0.000
Services Grant	0.129	0.347	0.122	0.021	0.000
Grants rolled in	0.126	0.133	0.017	0.017	0.000
Employer NI Grant	0.000	0.000	0.000	0.000	0.124
Services Grant/Funding Guarantee Grant	0.129	0.138	0.448	0.316	0.586
Domestic Abuse/Safe Accommodation Grant	0.032	0.032	0.034	0.034	0.035
Core Spending Power	11.524	12.473	12.958	13.662	13.786

2.4 How we compare – Financial Resilience.



2.5 General Fund Balances

The Council sets a minimum revenue balance of between £2.0m - £2.5m. This was approved by Corporate Policy and Resources Committee in January 2025.

2.6 Earmarked Reserves

The Council holds Earmarked reserves for the purpose of

- Investment in Corporate Priorities
- Service investment and replacement/renewals
- Contingencies and Risks

We estimate that there will be a balance of £13.190m of earmarked reserves as at 31.3.2025 increasing to £13.420m by 31.3.2030 taking into account revenue and capital spending plans.



MEDIUM TERM FINANCIAL PLAN 2025/26 – 2029/30

**Including: Financial Strategy,
Medium Term Financial Analysis
2025/26 to 2029/30, Budget 2025/26,
Capital Programme 2025/26 to
2029/30**

MEDIUM TERM FINANCIAL PLAN

Section 1 - The Medium-Term Financial Strategy

Section 2 - The Medium-Term Financial Analysis

Section 3 - The 2025/26 Revenue Budget

Section 4 - Capital Investment Programme and Financing

Section 5 – Treasury Management Strategy

Section 6 – Human Resources Statement

APPENDICES

Appendix 1 Medium Term Financial Analysis (Revenue Budget Summary)

Appendix 2 Risk Register

Appendix 3 Fees and Charges

Appendix 4 Capital Investment Strategy

Appendix 5 Capital Investment Programme 2025/26 – 2029/30

Appendix 6 Analysis of Capital Financing

Appendix 7 Treasury Management Strategy

Appendix 8 The Council Tax Requirement 2025/26

Appendix 9 Parish Tax Base 2025/26

Appendix 10 Determination of Council Tax where special items apply

Appendix 11 Determination of Council Tax for each part of the area

Appendix 12 Overall Levels of Council Tax

Appendix 13 Pay Policy 2025/26

Appendix 14 Human Resources Statement 2025/26

MEDIUM TERM FINANCIAL PLAN

2025/26 - 2029/30

1. Introduction

The Medium-Term Financial Plan (MTFP) is the primary strategic financial document for this Council and is a key part of the Council's Policy and Budget Framework and financial planning process.

This document will support the national and local context as set out in the Executive Business Plan, the commitments of the Council to achieve objectives, deliver services, invest in capital development and establish the principles on which financial decisions will be made within available resources.

2. Governance

This document meets a number of regulatory requirements and good practice:

- The requirement for the Local Authority to agree a balanced budget for each financial year prior to the start of that year.
- The requirement for the Local Authority to establish the level of Council Tax for the coming year on the basis of that budget.
- Meet best practice (supported by CIPFA) by setting out the coming year's budget in addition to a 5-year MTFP.

In October 2018 the Chartered Institute of Public Finance and Accountancy (CIPFA) published a Financial Management Code (FM Code) which has been designed to support good and sustainable financial management throughout the full financial planning cycle, budget planning, setting, monitoring, reporting and statutory reporting.

The framework sets explicit standards of financial management, complying with these standards will be the responsibility of elected Members, the Chief Finance Officer and the Management Team.

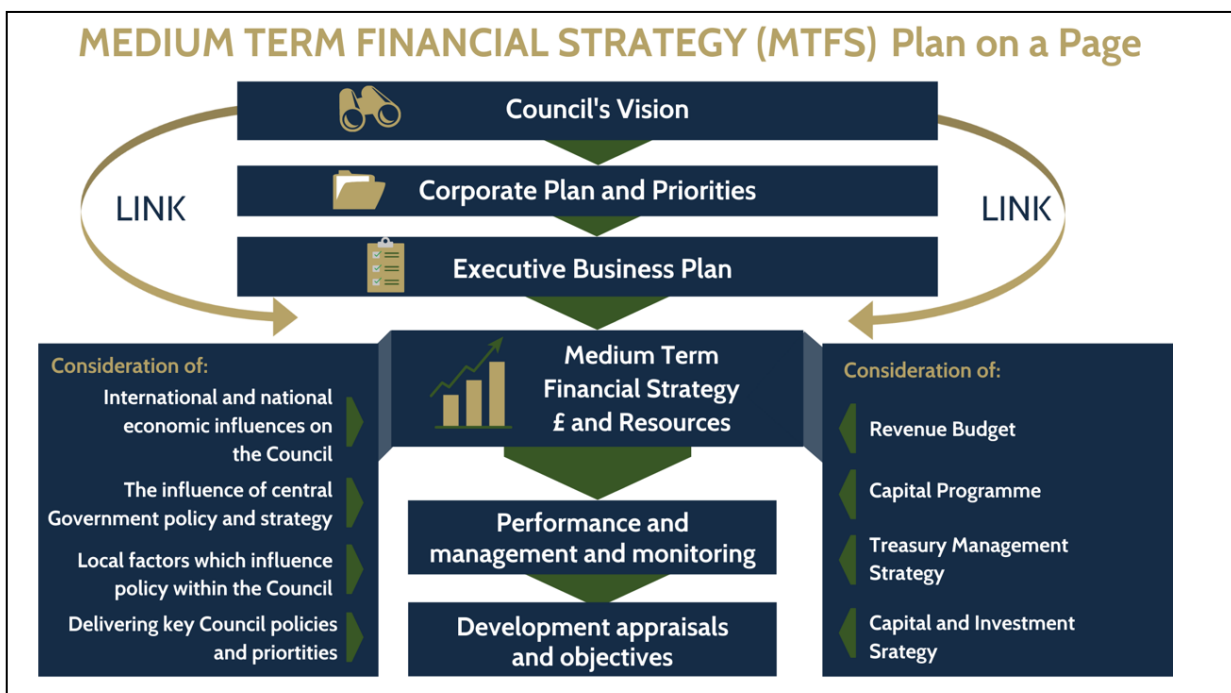
The framework will provide assurance in the prudent use of public resource, effective management of those resources, adherence to legislative requirements for which we are responsible and provide evidence of good governance.

1.1 Introduction

Our MTFP provides a five-year time horizon for West Lindsey District Council and sets out a high-level financial strategy and where possible proposals being considered to deliver a sustainable budget position. In addition, the MTFP attempts to reflect the longer-term impact of the decisions of the Council and shows how some of our major projects will contribute in the years beyond the five-year time horizon.

The Financial Strategy will focus on the delivery of growth to increase our tax bases and subsequently funding from local taxation and the reduction of costs through the realisation of cashable savings from efficiencies gained from the review of services and introduction of new technology to contribute to the financial sustainability of the Council.

The MTFP is designed to complement the values set out in the Corporate Plan and deliver the key priorities of the Council by supporting the following values and approach. It also takes reflects the implications and resourcing needs to deliver the Executive Business Plan initiatives.



The Corporate Plan details the values which guide our working:

1. To put the customer at the centre of everything we do
2. To act as One Council
3. To be business smart, to act on evidence and take advantage of opportunities, thinking creatively and getting things done.
4. To communicate effectively with all stakeholders
5. To have integrity in everything we do

Our MTFP supports these values and the Executive Business Plan objectives with the following principles:

- To focus on achieving outcomes
- To drive a robust and sustainable financial position
- To support growth and service delivery, utilising the Council's resources
- To ensure finance decision making is based on robust, risk assessed business cases that clearly match our ambitions.

The MTFP will deliver against these objectives and principles by:

- Explaining the financial context, over the medium term, within an uncertain economic and funding environment in which the Council is set to operate.
- Helping to ensure that the Council's financial resources are directed to support delivery of the Corporate Plan priorities and value for money.
- Providing a medium term forecast of resources and expenditure and to illustrate the financial effects of existing financial commitments, both revenue and capital, over the medium term, and to inform transformational and commercial strategies necessary to achieve a balanced budget.
- Maximising the Council's resilience and management of risk and volatility, including maintaining adequate risk reserves
- Effectively managing the Council's land and property assets by undertaking a prudent level of capital investment in addition to maximising returns on new investments
- Establishing a robust, stable and sustainable budget capable of withstanding future financial pressures

1.2 Value for Money

The Council has limited resources. It is therefore vital these resources are deployed in the most efficient and effective way to secure excellent services for the residents of West Lindsey. This is ever more important as WLDC has had to deal with austerity and contribute towards the Public Sector spending reductions. Now more than ever it is vital that the Council seeks to achieve the most possible benefit in terms of Value for Money from the ongoing process of optimising the relationship between resources and outcomes. This is achieved through a focus on.

- **Economy** – minimising the cost of resources used or required: reducing inputs for the same outputs.
- **Efficiency** – producing the same or better outputs by doing things differently and reducing the inputs required.

- **Effectiveness** – deploying resources to meet objectives.

Our strategy is to embed Value for Money throughout the organisation for all activities, business processes and business planning.

The Council has responded to the financial challenges in a systematic approach to achieving value for money and by embedding the right culture throughout the organisation by:

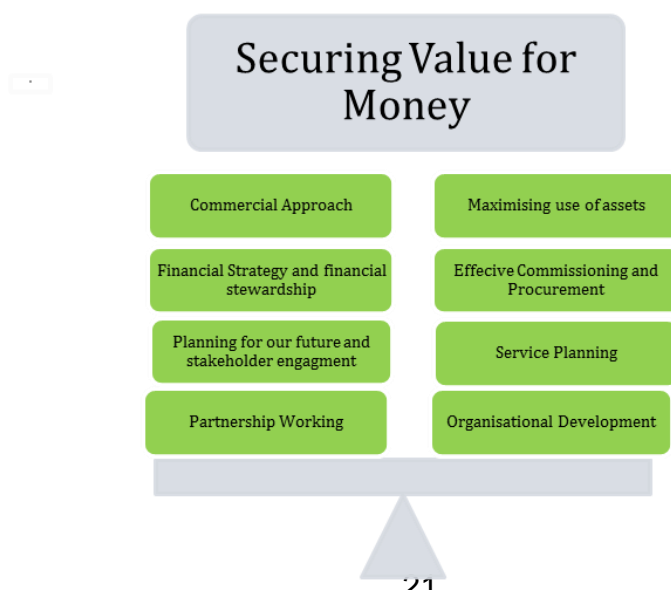
- Investing in communities (to help themselves and others)
- A more commercial council – to generate additional income and identifying opportunities that align with resident’s needs.
- Modern, innovative and collaborative – utilising the best technology and commissioning delivery to achieve outcomes.

This has resulted in WLDC maintaining a strong track record of identifying and delivery savings and efficiencies whilst protecting priority services.

Our benchmarking toolkit, CFO Insights national data sets such as the Government financial returns. West Lindsey have developed the use of the tool as a means of delivering VFM through a selection of services in the following ways:

- Helping performance improvement and transformation planning
- Locating potential income generating opportunities
- Supporting budgeting and spending decision making
- Provide transparency in relation to scrutiny questions.

The diagram below illustrates the framework West Lindsey has in place to ensure the delivery of Value for Money, which is underpinned by a robust approach to decision making.



Value for Money achievements can be demonstrated throughout the following actions:

- To understand the financial returns on investments
- To understand the absolute and relative cost of providing services through benchmarking our costs and performance
- To assess business case proposals for VFM
- To monitor and scrutinise on-going performance measured against business plans.
- Managing our customer needs and demands and understanding how that impacts on services.
- Appropriate procurement procedures
- Reviewing and measuring outcomes

1.3 Commercial Approach

West Lindsey has embedded a commercial approach to the delivery of all services.

In addition, we will consider capital investment as a means in which to deliver our corporate priorities and where appropriate to generate revenue returns.

Decisions are made in line with existing policies and as a result of compelling business cases, which are fully supported by cost benefit analysis to inform financial viability, in addition we undertake extensive due diligence. West Lindsey uses a five step Business Model ensuring Financial, Legal, Operational, Strategic and Commercial implications are considered and all risks assessed to enable informed choices.

1.4 Partnership Working

West Lindsey District Council aspires to be a good partner for service delivery and has a successful enabling role in encouraging collective responsibility in our communities. By working in partnership with other agencies, Councils, Parish Councils, other public sector organisations, voluntary groups and community groups in addition to the private sector, has secured better outcomes in the form of inward investment, pooled resources, cohesion and engagement with residents and built effective relationships.

1.5 Strategic Asset Management Plan

West Lindsey's Strategic Asset Management Strategy will demonstrate that we have in place an effective management framework, which actively maximises the value for money achieved from existing assets. It also provides a strategic context for future investments. To achieve the best possible outcomes condition surveys are undertaken on our properties to ascertain the extent of works to be undertaken, which subsequently informs the MTFP.

1.6 Organisational Development

In order to deliver an ambitious Corporate Plan against finite resources, the Council needs people who have the skills, knowledge, attitude and flexibility which supports this. We will look to embed a Value for Money culture where staff are empowered to deliver against Council values and to encourage them to challenge inefficiencies and waste. Team leaders and managers are responsible for delivering services 'right first time' and ensure VFM exists in the day-to-day management of their services.

We are committed to investing in our greatest asset 'our staff' to ensure continued professional development, opportunities for development and growth and robust succession planning to ensure we remain fit for the future.

The Council as a learning organisation approves the Workforce Development Plan in addition to a Member Development Plan which is in place to support elected members.

1.7 Business Planning

The business planning process focuses services in identifying opportunities for cost reduction, income generation and alternative methods of service delivery such as partnership working. Where appropriate these opportunities will be pursued over the medium term with further opportunities being identified and undertaken over the life of the MTFP. These plans are then translated into business cases, projects and ultimately individual work plans.

Annual service plans are used to monitor service and individual performance plans are part of the Golden Thread to how services will contribute to achieving our corporate objectives.

1.8 Commissioning and Procurement

We will seek to deliver value for money to the local taxpayer by maximising best value on every pound spent on commissioning and procurement. We will be commercially aware, provide clarity on our expectations to our supply chain, continuously review and ensure our procedures are efficient and seek to achieve maximum benefits from our systems.

The Council manages its contracts carefully and reviews them regularly, which not only delivers significant savings in year, but also identifies further opportunities to reduce operating costs and better achieve the Council's outcome.

1.9 Capital Investment Strategy (Appendix 4) and Capital Investment Programme and Financing (Appendix 5/6)

The Council invests significant sums in a wide range of projects. At this stage the Capital Programme can only be estimated as the costs, levels of grant funding and other funding sources are yet to be confirmed. Schemes and projects are subject to future reports to the Corporate Policy and Resources Committee for approval to spend on an individual basis. Projects include.

- Regeneration and housing schemes, which bring inward investment from the private sector and the opportunity for significant grant funding, in turn generating additional income for the Council and economic and social benefit for the wider economy.
- Investment in technology, to achieve efficiencies and cost savings.
- Investment in our own property assets to ensure fit for purpose facilities for service delivery.

1.10 The Treasury Management Strategy (Appendix 7)

The Strategy has been scrutinised and recommended to full Council by the Governance and Audit Committee.

The Council invests money in a wide range of financial institutions and the investment interest earned is used to support the budget. The major issue for treasury management over the MTFP will be the significant difference between investment rates and borrowing rates, where the cost of carry of borrowing will exceed investment interest. Therefore cash flow management and monitoring of interest rate forecasts will be a key focus.

Emphasis continues to be placed, in line with the Treasury Management Strategy, on mitigating counterparty risk by giving preference to security and liquidity. This has resulted in greater use of investments with higher security and increased liquidity. The Strategy supports a policy of limiting the need for external borrowing by the utilisation of internal funds.

The Minimum Revenue Provision (MRP) Policy provides options on what is considered prudent provision for the repayment of debt.

1.11 Borrowing for Capital Investment

For the Council to achieve its corporate priorities, reduce cost and increase revenue income streams, it is expected that a significant amount of capital investment will be required, funded from Prudential Borrowing.

Borrowing from external sources will only be undertaken after consideration of our cash flow requirements. In addition, any external borrowing will be prudent, affordable and sustainable and as such will be informed by robust business cases and in the main should have no impact on the council taxpayer.

Any external borrowing is usually undertaken to maturity, i.e., repayable at the end of the borrowing term.

1.12 Financial Sustainability

The sustainability of our plans is underpinned by ensuring a good working relationship with the private and community sectors which develops trust and encourages collaboration where possible. The use of grants and enabling funds to support both sectors will create a future infrastructure that will continue to support district communities beyond the initial investment/contribution.

These opportunities will not come without risk; however, the approach will always be to mitigate risk where possible and ensure that decisions are evidence based and transparent on inherent risks.

In providing a forecast for the five years on a sustainable basis there are a number of assumptions that have been made.

The key assumptions are:

- That we will be able to borrow for self-funding capital investments and generate financial benefits that at least equal to the cost of borrowing including the minimum revenue provision (MRP), a regulatory requirement on Local Authorities
- We assume that we will generate significant revenue from new income streams from investment in assets.
- We will generate efficiencies through service redesigns and the implementation of digital strategies for the benefit of our customers.

1.13 The Pay Policy Statement (Appendix 13)

Under Section 40 of the Localism Act the Council must approve and publish a Pay Policy Statement for each financial year. Pay policies can be amended during the financial year and full Council or a meeting of Members must be offered the opportunity to vote before large (£100k or above) salary packages are offered.

The purpose of the Pay Policy Statement is to ensure transparency and accountability with our approach to setting pay.

The Pay Policy Statement identifies.

- The level and elements of remuneration for each chief officer
- The remuneration of the lowest paid employees
- The relationship between the remuneration of chief officer and other officers; and
- Other specific aspects of chief officer remuneration and other discretionary payments

Remuneration in this context is defined widely to include not just pay but also charges, fees, allowances, benefits in kind, enhancements of pension entitlements and termination payments.

2. The Medium-Term Financial Analysis

2.1 Introduction

The Medium-Term Financial Analysis provides a 5-year estimation of our Net Revenue Expenditure and highlights the level of resources required to set a balanced budget in future years.

For 2025/26 the Budget has been based on the approved budgets for each Committee and in line with the 2025/26 Local Government Financial Settlement.

Future years are difficult to predict due to uncertainty in relation to the outcome of the review of Local Government Funding, which includes a number of elements including the overall financial settlement, the Fairer Funding Review, the Business Rates Reset and the Business Rates Retention Scheme where a rethink may be required due to the affect Covid-19 has had on tax payers. We have however assumed a reduction in business rates from 2026/27.

These unknown impacts and the level of financial risk that the Council may be exposed to will require regular monitoring and a mid-year update will provide some indication of likely outcomes as the consequences become clear.

Prudently the Council has established a suitable level of general fund and earmarked reserves to help to mitigate any future year shortfalls to balance the budget over the medium term. It is possible however that efficiency savings will need to be found in the medium to longer term once the government has reviewed the local government funding system together with the way Council's retain an element of business rates.

2.2 The Budget Planning Cycle

The Budget planning process has achieved a High Assurance Rating from our Internal Auditors and includes the following actions.

- Meetings with Budget Managers to ensure resources align to the delivery of Corporate Priorities and to review budgets, identifying ongoing pressures/savings and horizon scanning for future issues, including political, economic or legislative implications.
- Business Planning reviews have been undertaken to identify further income generation opportunities and budget reduction proposals, which can be delivered to ensure a sustainable budget.
- A robust Fees and Charges review, which resulted in an increase in income budgets of £0.049m against the 2025/2026 budgets approved as

part of the 2024/2025 Medium Term Financial Plan. Full details of proposed fees and charges were presented to Policy and Resources Committee in November 2024.

- Regular updates have been provided to Management Team who have also reviewed, challenged and proposed inclusion of the pressures and savings incorporated into this budget which have not already been approved by this Committee.
- Regular meetings have been held with the Chairs and Vice Chairs of Committees to ensure they are fully engaged in the process.
- Inclusion of the revenue implications of the Capital Programme 2025/26-2029/30.
- Consultation with Parish Councils, residents and business rate payers has been undertaken and feedback has been considered when setting the budget.
- The review of Earmarked Reserves has identified a need to increase reserves to support delivery of strategies and plans.

2.3 Budget Assumptions

There are a number of other assumptions which contribute to the financial estimates provided, the major assumptions include.

- Employees – Pay award 3.0% 2025/26 and 2.5% thereafter.
- Pensions – Employers contribution primary rate (employers' contribution) assumed at a 1% increase for each tri-annual period from 2026/27 onwards. Employers' contribution secondary rate (deficit reduction payment) assumed at a 9% increase for each year from 2026/27 onwards.
- Council Tax increases of 2.98% in 2025/26 and then 2.99% onwards with annual tax base growth of 1.5%
- NNDR as per the financial settlement.
- Contractual inflation applied where required.
- New Homes Bonus no new allocations from 2026/27 onwards.
- Utilities – Electricity 10%, Gas 0% and Water 7.5%
- Capital Programme is based on best estimates of total investment, total borrowing; use of reserves; impact on revenue.

2.4 Council Tax

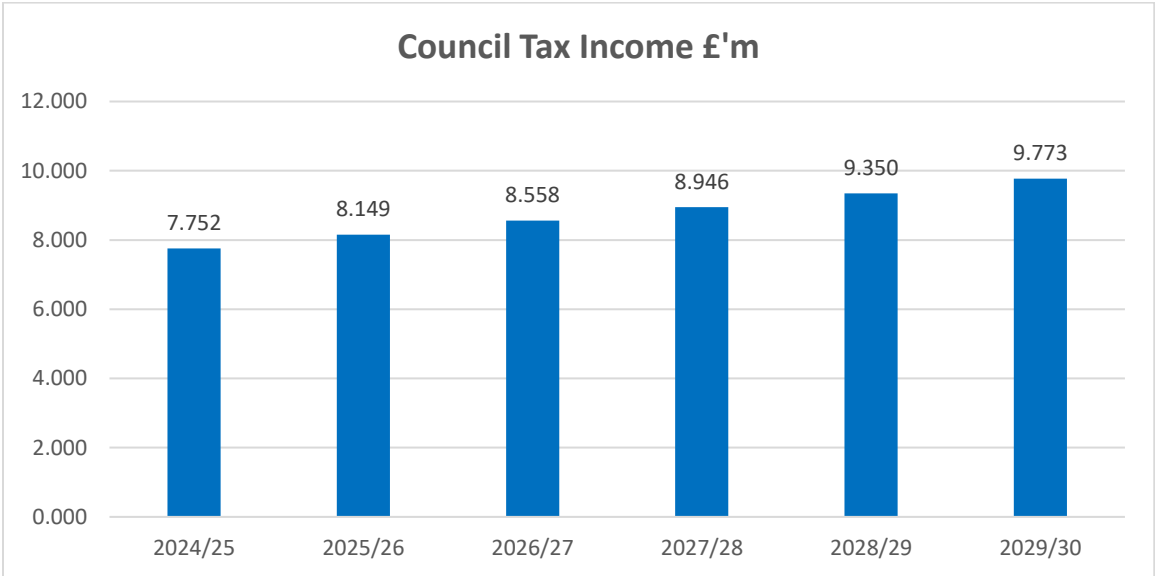
The Tax Base for 2025/26 has been approved at 32,756.75 (32,093.99 2024/25) reflecting growth of 2.07% (1.25% 2024/25). The MTFP includes annual growth rate of 1.5% for future years.

In terms of actual Council Tax, the Council's current strategy is to increase Council Tax to the Governments maximum capping levels (Assumed 2.98% for 2025/26 and 2.99% thereafter), this strategy helps to support future sustainability.

The Council Tax increase for 2025/26 is proposed at a 2.98% increase (2.99% in 2024/25) giving a Band D equivalent Council Tax of £248.76 (£241.55 2024/25).

Within the Medium-Term Financial Analysis below we have assumed a 2.99% increase for 2026/27 onwards and a collection rate of 98.3% which is above the National Average.

In addition, the Council Tax Surplus for 2025/26 has been calculated to be £0.276m (£0.290m 2024/25) and will be included in the budget.



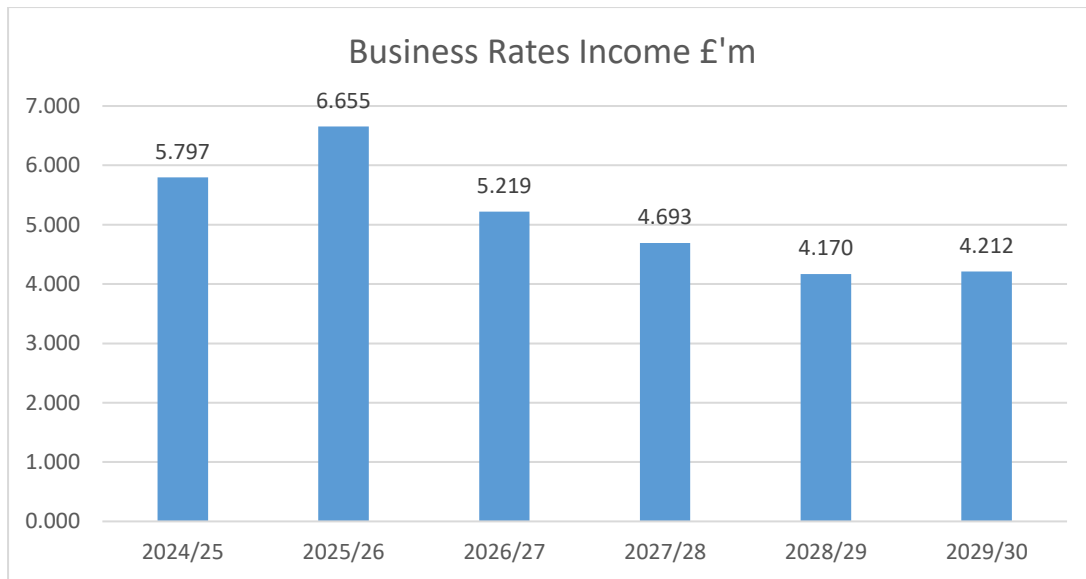
2.5 Business Rates

A further one-year settlement for 2025/26 is estimated to provide business rates income of £6.655m (£5.797m 2024/25).

We will continue to benefit of continuing to be a part of the Lincolnshire Business Rates Pool, provides an additional benefit of £0.572m (£0.518m 2024/25) being 60% of the levy which would have been payable to the Government.

For future years, with the impending review of the Business Rates Retention Scheme and in addition a potential full or partial reset, we are likely to experience reductions in business rates income.

Whilst full details of any new schemes not yet known there will also be the impact of the Fairer Funding Review, both of these proposals bring significant change to the local government financing and have been delayed, initially due to the need to focus on the Brexit deal and subsequently due to the demands in responding to the Covid-19 pandemic and the effect this has had on local government finances. It is expected that the new funding models will be implemented by 2026/27, and there are ongoing demands from the sector that a 3-year settlement funding deal would aid future financial planning for Local Government. We have taken a prudent approach to our forecasts and are estimating income from Retained Business Rates over the medium term detailed below:



2.6 New Homes Bonus

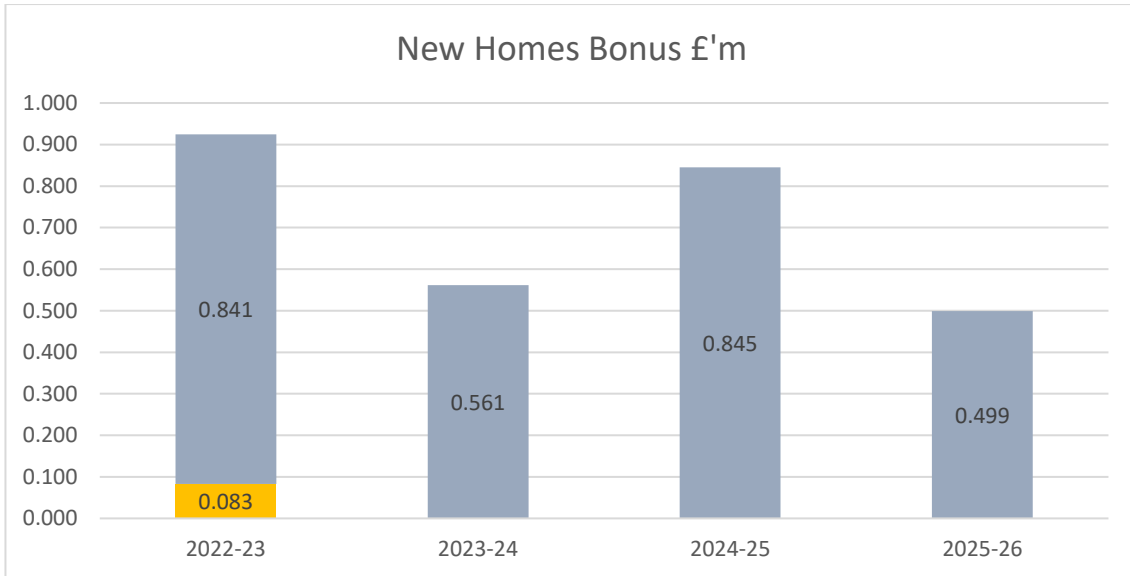
The New Homes Bonus was introduced in 2011/12 by Central Government and payable to local councils to incentivise housing growth in their area. It is based on the amount of extra Council Tax revenue raised for new-build homes, conversions and bringing long term empty properties back into use. There is also an extra payment for providing affordable homes.

As part of the one-year funding Settlement the scheme has again been extended for a further year and will result in an additional £0.499m being received in 2025/26.

In total the Council will have received £16.731m of New Homes Bonus Grant which has been earmarked and or used to support investment in growth and regeneration.

It is assumed that there will be no new allocations beyond 2025/26 but if a share of the central balance is distributed it will be contributed to the Investment for Growth Reserve.

Our strategy is to use New Homes Bonus for future investment in regeneration and growth, as such it will be transferred to the Investment for Growth Reserve. This strategy continues to be supported by residents.



2.7 Pension Contributions

As an employer within the Lincolnshire Pension Fund, the Council is required to make contributions to the fund for current employees and to reduce any pension fund deficit in accordance with amounts provided by the Actuary of the scheme, Barnett Waddingham.

The employer's contribution rate for the period 2025/26 has been determined at 23.5% per annum.

In relation to the pension deficit, currently £10.395m as of 31 March 2024 (£8.793m 2023), the Council's strategy is to contribute an appropriate amount with the aim of removing the deficit over a 20-year period. The payment for 2025/26 is £0.692m (£0.666m 2024/25).

2.8 Reserves

The Council are requested to approve the movement on Reserves.

The level of the General Fund Working Balance will be set, within a minimum range of £2.0m - £2.5m. This minimum balance will represent funds available to mitigate risks the Council is facing in any one year and which will depend upon the robustness of the estimates within the budgets, the adequacy of budgetary control and external factors such as inflation and interest rates and the ongoing impact of Covid-19. In addition, such risks may also include changes in Government policy, further funding reductions post 2025/26 and other market factors.

The level of general reserves will continue to be closely monitored during the period of this MTFP in the context of protecting the Council from existing and

future liabilities. This is extremely important given the uncertainty around future funding levels on our income and expenditure. Reserves will continue to be maintained at a prudent level.

Earmarked reserves will be reviewed annually to ensure they are utilised to their best effect to support both revenue and capital projects and investment aligned to Corporate Plan priorities and to ensure that adequate reserves are held for longer term investment need.

Reserves held are invested in accordance with the Treasury Management Strategy. They are used to support internal borrowing thus saving interest payable with any interest received from their investment supporting the Councils revenue budget.

The table below illustrates the projected Reserve Balances over the MTFP.

RESERVE	CURRENT YEAR	MTFP				
	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
General Fund Working Balance	2,418,928	2,262,328	2,141,628	2,141,628	2,141,628	2,141,628
Earmarked Reserves	16,572,566	13,190,432	12,982,132	13,034,632	12,907,332	13,419,732
Capital Receipts	898,152	5,718,654	5,837,858	5,866,577	5,895,952	5,905,952
TOTAL	19,889,647	21,171,415	20,961,618	21,042,838	20,944,912	21,467,312

The table below reflects the movement on the General Fund Balance 2025/26

GENERAL FUND WORKING BALANCE MOVEMENTS	2025/26 £
Estimated Balance Brought Forward	2,418,928
Less Approved Use of Reserves	(182,000)
Add Contributions to Reserves	25,400
Grand Total	2,262,328

The table below details the estimated balances of Earmarked Reserves over the Medium-Term Financial Plan.

EARMARKED RESERVES	CURRENT YEAR	MTFP				
	2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
Service Investment/Renewals	3,073,375	4,150,975	4,843,775	4,920,775	4,793,475	5,305,875
Contingency/Risk	5,748,134	5,940,334	5,104,734	5,080,234	5,080,234	5,080,234
Investment for Priorities	7,751,057	3,099,123	3,033,623	3,033,623	3,033,623	3,033,623
Grand Total	16,572,566	13,190,432	12,982,132	13,034,632	12,907,332	13,419,732

2.9 Medium Term Financial Analysis (Appendix 1)

The 5-year Medium Term Financial Plan 2024/25 has been updated during the budgeted process and reflects the total Funding Gap from 2025/26 to 2029/30, the Council has a number of projects and initiatives which will help meet the future funding gaps detailed in the table below.

	MTFP 2025/2026 - 2029/2030 5 YRS				
	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £
MTFP - FUNDING GAP B/FWD	719,200	1,098,700	1,258,700	1,306,100	1,508,100
Establishment	449,700	468,500	503,700	517,300	526,200
Pressures	330,100	520,500	568,300	557,200	549,400
Income Loss	76,700	87,200	69,200	57,500	8,900
Savings	(234,100)	(244,000)	(251,500)	(282,100)	(274,000)
Income Gain	(181,800)	(182,100)	(192,300)	(201,800)	(229,600)
Inflation	7,900	9,300	0	(9,300)	93,900
Contribution to Reserves	620,100	126,000	126,000	126,000	126,000
Use of Reserves	0	(620,100)	0	0	0
Decrease MRP	(4,800)	2,500	2,600	2,600	(100)
Increase in Interest Receivable	(73,900)	(90,300)	(99,300)	(99,300)	(99,300)
Increase in Interest Payable	32,400	182,600	101,400	65,000	28,800
Movement in Funding:					
Council Tax Surplus	(275,600)	0	0	0	0
Council Tax Yield	(123,400)	(250,500)	(345,800)	(446,700)	(558,400)
Other Government Grants	(424,800)	(438,800)	52,700	144,100	138,400
Business Rates	(917,700)	575,500	1,159,800	1,741,000	1,699,300
MTFP - FUNDING GAP	0	1,245,000	2,953,500	3,477,600	3,517,600

2.10 The Chief Finance Officer Statement on the Robustness of Estimates, the Adequacy of Reserves and the affordability of capital investments

In accordance with Section 25 of the Local Government Act 2003, the Council's Chief Finance Officer is required to report on the robustness of estimates, the adequacy of proposed reserves and the prudence of capital investment decisions. This information enables a longer-term view of the overall position to be taken.

Key factors in ensuring the robustness of estimates include the initial challenge process to establish budget options, essential project management for the proposals, monitoring and reporting arrangements and utilisation of key, skilled finance staff in drawing up detailed estimates and monitoring proposals going forward. Cross cutting and sound key assumptions are also vital to ensuring proper estimates. The key assumptions, i.e. pay awards, inflation, Council Tax, Business Rates, Government Grant and pension contributions are detailed within this report. It is essential that in order to secure a balanced budget the base estimates are considered robust.

Budget changes have been built on amounts approved by the Corporate Policy and Resources Committee throughout the year, and changes approved under delegation. Changes to the base budget have been reported to both Prosperous Communities Committee and Corporate Policy and Resources Committee in February 2025.

Budget monitoring will be presented to management on a monthly basis and to Corporate Policy and Resources Committee quarterly throughout the financial year (or by exception).

The balance of General Reserves is considered to be adequate to cover risks, peaks and troughs and the investments proposed. A minimum General Fund Balance has been set at a range between £2.0m - £2.5m and is forecast to be within this range over the MTFP.

This represents.

- 54% of MTFP total 3-year deficit
- 11% of budget requirement
- 20 days of average gross expenditure cover (£0.113m per day)

The earmarked reserves as set aside by the Council at the year-end are independently verified by the external auditor.

The prudential borrowing regime places a duty on the Chief Finance Officer to ensure that the financial impact of decisions to incur borrowing are affordable both in the immediate and over the longer term.

Consideration of all new capital schemes and their revenue impact is undertaken alongside other revenue issues to ensure resources are appropriately allocated and impacts are reflected in the Prudential Indicators within the Treasury Management Strategy.

Despite the current economic uncertainty and issues around Local Government reform the Council remains in a stable financial position, with adequate reserves to deal with any economic impacts and work will continue to be undertaken to ensure that the Council is in a sound position to manage its budget within the anticipated funding reductions.

The professional opinion of the Chief Finance Officer on the overall adequacy of the total level of reserves and the robustness of estimates is integral to the sign off of the overall agreed budget. The Chief Finance Officer therefore confirms that the budget estimates are robust, the adequacy of reserves is satisfactory and the capital programme is affordable.

2.11 Risk Analysis (Appendix 2)

The Council maintains a Risk Aware strategy to decision making and maintains Strategic and Service Risk Registers as well as considering risk in all Business Cases and Committee reports.

We will continually assess financial risks associated with activities and mitigate these risk by the creation and utilisation of provisions, earmarked reserves and general reserves.

We will review and report on internal controls and governance arrangements and will address any significant issues.

We will report to the Governance and Audit Committee who will monitor the effectiveness of risk management and governance arrangements.

RISK	MITIGATION
Future Funding Levels	10% or £2.0m - £2.5m minimum General Fund Balance set. Which can be used to support a balanced budget should it be required giving the Council time to manage the implications of future settlement funding
Inflation underestimated	General Fund Working Balance
Borrowing Interest Rates underestimated	We budget at 100% borrowing need. In reality as we utilize our own cash reserves for some element of this borrowing (internal borrowing) saving on interest costs. It is therefore highly unlikely that there would be a budget impact.
Changes to Grant Funding	Initiatives and Projects would cease/reduce in line with Grant levels Earmarked reserves to cover volatility
Demand for services reduces level of income receivable	Commercial Contingency Budget of £0.100m in base budget and General Fund Working balance of £2.0m - £2.5m
Unforeseen events/emergencies/budget overspend (including Covid response and recovery)	Unexpected costs or income pressures which are not supported from government grant. General Fund Working Balance of £2.0m - £2.5m

Savings not achieved	General Fund Working Balance of between £2.0m - £2.5m Commercial Contingency Budget £0.100m Budget Stability Reserve of £2.3m
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2.12 Sensitivity Analysis

Within the MTFP in relation to assumptions and risks, the table below shows the effect of change on the main assumptions.

Impact of +/-	Equates to +/-
1% Pay award	£0.164m
1% Council Tax	£0.081m
1% Business Rates	£0.067m
1% Non-Pay Budget	£0.251m
1% Interest on balances	£0.100m
1% on Borrowing	£0.265m
1% on Fees and Charges	£0.073m

3. COUNCIL TAX AND REVENUE BUDGET 2025/26

3.1 Council Tax 2025/26 (Appendix 8-12)

The Council Tax for West Lindsey District Council of £248.76 represents an increase of £7.21 (2.98%) and with a tax base of 32,756.75 is budgeted to generate £8,148,600

The average Band D equivalent Council Tax for West Lindsey residents including Lincolnshire County Council, the Police and Crime Commissioner and an average Parish Precept totals **£2,279.77** as detailed below: -

	2024/25	2025/26	Variance	
	£	£	£	%
Lincolnshire County Council	1,578.69	1,625.85	47.16	2.99
Police and Crime Commissioner	304.20	318.15	13.95	4.59
West Lindsey District Council	241.55	248.76	7.21	2.98
Parish Council Average	84.15	87.01	2.86	3.40
Total Average Council Tax	2,208.59	2,279.77	71.18	3.49

The aggregate amounts (excluding Parish Precepts) for the West Lindsey area by Council Tax Band is detailed below: -

Band	West Lindsey DC	Lincolnshire CC	Police and Crime Commissioner	Aggregate Council Tax
A	165.84	1,083.90	212.10	1,461.84
B	193.48	1,264.55	247.45	1,705.48
C	221.12	1,445.20	282.80	1,949.12
D	248.76	1,625.85	318.15	2,192.76
E	304.04	1,987.15	388.85	2,680.04
F	359.32	2,348.45	459.55	3,167.32
G	414.60	2,709.75	530.25	3,654.60
H	497.52	3,251.70	636.30	4,385.52

3.2 Revenue Budget 2025/26

The Council presents a Balanced Revenue Budget for 2025/26 and is represented over our Service Clusters.

Our People – Strategic Focus: Health and Wellbeing, Education and Skills, Vulnerable Groups and Communities i.e. Benefits, Homelessness and Housing, Community Grants, Employment and Skills Partnership, Arts and Leisure

Our Place – Strategic Focus: Economy, Housing Growth, Public Safety and Environment i.e. Building Control, Licensing, Food Safety, Car Parks, Asset Management, CCTV, Domestic Waste Collections, Development Control, Economic Development

Our Council – Strategic Focus: Customer, Finances, Staff and Members i.e. Finance, Human Resources, Committee Administration, ICT, Change Management, Elections, Corporate Fraud, Debtors, Local Tax Collection, Local Land Charges, Crematorium, Commercial Properties, Customer Relations, Green Waste Services, Bulky Waste Collections, Trade Waste, Markets

3.3 Settlement Funding 2025/26

The Settlement Funding Assessment determines the Council's local share of Business Rates and provides details of other Core Funding Grants, and any additional Grants the Minister announces. The final settlement funding was delivered in early February, this budget has been prepared based on the figures within it.

The announcement for West Lindsey included.

A one-year Settlement covering 2025/26 which included the following: -

- An additional year of New Homes Bonus - £0.499m
- A one-off Funding Guarantee grant worth £586k.
- A new 'Recovery Grant' worth £0.305m
- Removal of the Rural Services Delivery Grant

In addition changes to the referendum limits on Council tax increases to 2.99% or £5 whichever is the higher.

The elements of our Core Funding are detailed in the table below.

West Lindsey	Actual	Final
	2024/25	2025/26
	£m	£m
Settlement Funding Assessment	3.375	3.425
Compensation for under-indexing the business rates multiplier	0.657	0.691
Council Tax Requirement excluding parish precepts	7.752	8.121
New Homes Bonus	0.845	0.499
Rural Services Delivery Grant	0.644	0.000
Services Grant	0.021	0.000
Grants Rolled In	0.017	0.000
Recovery Grant	0.000	0.305
Employers National Insurance Contributions Grant	0.000	0.124
Funding Guarantee Grant	0.316	0.586
Domestic Abuse/Safe Accommodation Grant	0.034	0.035
Core Spending Power	13.662	13.786

3.4 Revenue Budget 2025/2026

Cluster	Base Budget 2024/25	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30
	£	£	£	£	£	£
Our Council	8,224,800	8,461,200	8,916,100	9,353,300	9,408,000	9,720,800
Our People	1,715,100	2,121,700	2,117,800	1,991,400	1,994,300	2,053,700
Our Place	4,705,100	5,052,900	5,006,600	5,033,700	5,160,500	5,321,100
Grand Total	14,645,000	15,635,800	16,040,500	16,378,400	16,562,800	17,095,600

Interest Receivable	(658,200)	(524,700)	(477,700)	(475,600)	(475,000)	(474,300)
Investment Income - Property Portfolio	(1,568,400)	(1,552,700)	(1,594,600)	(1,659,700)	(1,710,900)	(1,726,000)
Drainage Board Levies	531,900	552,600	581,300	611,400	642,800	676,500
Parish Precepts	2,700,700	2,850,200	2,907,200	2,965,300	3,024,600	3,085,100
Interest Payable	692,700	686,000	825,300	845,500	809,100	772,900
MRP/VRP (repayment of borrowing)	959,300	980,100	987,400	934,400	913,100	880,400
Net Revenue Expenditure	17,303,000	18,627,300	19,269,400	19,599,700	19,766,500	20,310,200

Transfer to / (from) General Fund	(52,700)	(156,600)	(120,700)	0	0	0
Transfer to / (from) Earmarked Reserves	1,248,600	2,684,300	(4,000)	681,500	887,600	915,100

Amount to be met from Government Grant or Council Tax	18,498,900	21,155,000	19,144,700	20,281,200	20,654,100	21,225,300
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Funding Income						
Business Rate Retention Scheme	5,796,700	6,654,900	5,219,100	4,692,700	4,170,000	4,211,700
Collection Fund Surplus - Council Tax	290,000	275,600	0	0	0	0
Parish Councils Tax Requirement	2,700,700	2,850,200	2,907,200	2,965,300	3,024,600	3,085,100
New Homes Bonus	845,300	499,400	0	0	0	0
Other Government Grants	1,113,900	2,726,300	1,215,300	723,800	632,400	638,100
Council Tax Income	7,752,300	8,148,600	8,558,100	8,945,900	9,349,500	9,772,800
TOTAL FUNDING	18,498,900	21,155,000	17,899,700	17,327,700	17,176,500	17,707,700
Balanced Budget / Funding Target	0	0	1,245,000	2,953,500	3,477,600	3,517,600

3.5 Base budget movements

The Budget of £21,155,000 (£18,498,900 2024/25) is proposed for approval and reflects an increase of £2,656,100 (including movements in reserves). The significant movements are detailed below.

Service Clusters

- £0.761m staff resourcing, pay awards and changes to Employers National Insurance, employers contribution rates and increased Pension Deficit Contribution
- £0.100m for the continuation of 24 hour CCTV service
- £0.015m inflation applied to supplies and services, premises, transport and employees
- £0.132m Contracts
- £0.019m reduction in revenue contingency budgets
- £0.146m Fees and Charge Review
- £0.019m reduction in income for the Wellbeing Contract

Other Operating Expenditure

- Interest payable on borrowing budget reduces due to predicted decreases in interest rates and expected actual borrowing for treasury purposes and changes to the capital programme £ (0.007m).
- Interest receivables decrease due to reducing interest rates and balances reducing the Council can expect reduced returns on its investments £0.134m.
- Increase in Drainage Board Levies £0.021m.
- Increase in the repayment of borrowing (MRP/VRP) £0.021m.

Additional Funding

- £0.396m Council Tax – increase of 2.98%
- £0.858m Business Rates – 1-year Financial Settlement

- £1.525m Extended Producer Responsibility funding (transferred to reserves)
- £0.087m Final Funding Settlement

The movement in net contributions from reserves total £1.332m.

4. CAPITAL INVESTMENT PROGRAMME 2025/26 – 2029/30

4.1 Introduction

The draft Capital Programme 2025/26 to 2029/30 provides a plan of future capital investments, this is reviewed annually and may result in significant change as business cases for schemes are developed or schemes re-profiled over financial years due to external factors.

Members are requested to approve the Capital Programme and approval to spend for Business as Usual activity for 2025/26.

4.2 Asset Management Plan

The Capital Programme takes account of the objectives of the Asset Management Plan and the resources required to achieve these objectives.

4.3 The Summary Capital Programme

Service Cluster	Estimate 2025/26 £	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Total Capital Programme £
Our Council	547,100	99,300	149,600	96,100	67,700	959,800
Our People	1,632,400	736,200	736,200	736,200	736,200	4,577,200
Our Place	6,377,916	105,000	479,400	928,800	335,000	8,226,116
Corporate	35,200	0	0	0	0	35,200
Grand Total	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

The overall Capital Investment Programme totals £13.798m however, £8.558m relates to the approved Capital Budgets (Stage 3 and Business as usual) with the remainder of £5.240m being pipeline projects. Only approved Capital Budgets will be monitored throughout the financial year.

The 4 levels of the Programme are detailed below.

- Pre-stage 1 – Business Case in preparation

- Stage 1 – Budget approved – requires full business case.
- Stage 2 – Business case approved.
- Stage 3 and Business as Usual (BAU) – Approved to spend and funding secured.

Stage	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£	£	£	£	£	£
BAU	1,469,200	904,500	1,355,200	1,731,100	1,138,900	6,598,900
Pre-Stage 1	30,000	0	10,000	30,000	0	70,000
Stage 1	35,200	0	0	0	0	35,200
Stage 2	5,134,670	0	0	0	0	5,134,670
Stage 3	1,923,546	36,000	0	0	0	1,959,546
Grand Total	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

There are a number of significant programmes of work, which at this time have not been subject to a full financial appraisal, and to that end Members should be aware that the estimates within this programme could vary significantly.

The details Capital Investment Programme is attached at Appendix 5 for approval.

4.4 Capital Investment Financing

The proposed funding for the Capital Programme 2025/26 – 2029/30 is analysed below.

CAPITAL FINANCING	Estimate 2025/26 £	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	TOTAL CAPITAL INVESTMENT £
Grants & Contributions etc	2,076,082	736,200	736,200	736,200	736,200	5,020,882
Useable Capital Receipts	51,700	0	0	10,000	0	61,700
Reserves	6,066,434	204,300	629,000	1,014,900	402,700	8,317,334
Borrowing	143,000	0	0	0	0	143,000
Section 106 Contributions	255,400	0	0	0	0	255,400
Total Capital Programme Funding	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

4.5 New Bids

Members should be aware that the Capital Investment Programme has new bids for 2025/26.

- Collection of Food Waste
- Trinity Arts Centre Improvements
- ERP Systems Phase 2

5 Treasury Management 2025/26

5.1 The full Treasury Management Strategy, Minimum Revenue Provision Policy and Investment Strategy has been scrutinised by the Governance and Audit Committee and will be presented to Council for approval.

5.2 Taking into account both the revenue and capital budget implications as detailed above, the following table reflects our forecast treasury position.

5.3 The Capital Financing Requirement reflects the level of overall approved borrowing for capital purposes, net of any Minimum Revenue Provision (MRP) which is an annual amount charged to the taxpayer reflecting repayment of the borrowing over the life of the asset.

£m	2023/24 Estimate	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Capital Financing Requirement					
Adjustment A	1.065	1.065	1.065	1.065	1.065
Prudential Borrowing	35.958	35.007	34.173	33.188	32.257
Total CFR	37.023	36.072	35.238	34.253	33.322
Of which: Commercial Investment Property	19.537	19.099	18.661	18.224	17.786
Movement in CFR	-2.414	-0.952	-0.834	-0.984	-0.931

Movement in CFR represented by					
Net borrowing need for the year (above)	-0.736	0.000	0.143	0.000	0.000
Less MRP and other financing movements	-1.228	-0.937	-0.962	-0.969	-0.916

Capital Receipts from Loan Principal repaid	-0.450	-0.015	-0.015	-0.015	-0.015
Movement in CFR	-2.414	-0.952	-0.834	-0.984	-0.931

6. Pay Policy Statement (Appendix 6) and Human Resources Statement (Appendix 7)

6.1 The Pay Policy Statement

Section 38/11 of the Localism Act 2011 requires local authorities to produce a Pay Policy Statement each financial year. This document comprises that Pay Policy Statement being recommended for adoption.

The Act and supporting statutory guidance provides details of matters that must be included in this statutory pay policy but also emphasis that each local authority has the autonomy to take its own decisions on pay and pay policies.

The Pay Policy statement must be approved formally by Council by the end of March each year, can be amended in year, must be published on the Council's website and must be complied with when setting the terms and conditions of chief officer employees.

The Council will comply with the National Wage legislation.

The pay policy includes a policy on:

- The level and elements of remuneration for each chief officer
- The remuneration of the lowest paid employees
- The relationship between the remuneration of chief officer and other officers; and
- Other specific aspects of chief officer remuneration and other discretionary payments.

Remuneration in this context is defined widely to include not just pay but also charges, fees, allowance, benefits in kind, enhancements of pension entitlements and termination payments.

6.2 The Human Resource Statement

The Human Resource Statement details the budgeted full-time equivalents of 284.03 By Cluster and Business Unit.

APPENDIX 1

High Level Summary Excluding Central Recharges and Capital

Cluster	Base Budget 2024/25	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30
	£	£	£	£	£	£
Our Council	8,224,800	8,461,200	8,916,100	9,353,300	9,408,000	9,720,800
Our People	1,715,100	2,121,700	2,117,800	1,991,400	1,994,300	2,053,700
Our Place	4,705,100	5,052,900	5,006,600	5,033,700	5,160,500	5,321,100
Grand Total	14,645,000	15,635,800	16,040,500	16,378,400	16,562,800	17,095,600
Interest Receivable	(658,200)	(524,700)	(477,700)	(475,600)	(475,000)	(474,300)
Investment Income - Property Portfolio	(1,568,400)	(1,552,700)	(1,594,600)	(1,659,700)	(1,710,900)	(1,726,000)
Drainage Board Levies	531,900	552,600	581,300	611,400	642,800	676,500
Parish Precepts	2,700,700	2,850,200	2,907,200	2,965,300	3,024,600	3,085,100
Interest Payable	692,700	686,000	825,300	845,500	809,100	772,900
MRP/VRP (repayment of borrowing)	959,300	980,100	987,400	934,400	913,100	880,400
Net Revenue Expenditure	17,303,000	18,627,300	19,269,400	19,599,700	19,766,500	20,310,200
Transfer to / (from) General Fund	(52,700)	(156,600)	(120,700)	0	0	0
Transfer to / (from) Earmarked Reserves	1,248,600	2,684,300	(4,000)	681,500	887,600	915,100
Amount to be met from Government Grant or Council Tax	18,498,900	21,155,000	19,144,700	20,281,200	20,654,100	21,225,300
Funding Income						
Business Rate Retention Scheme	5,796,700	6,654,900	5,219,100	4,692,700	4,170,000	4,211,700
Collection Fund Surplus - Council Tax	290,000	275,600	0	0	0	0
Parish Councils Tax Requirement	2,700,700	2,850,200	2,907,200	2,965,300	3,024,600	3,085,100
New Homes Bonus	845,300	499,400	0	0	0	0
Other Government Grants	1,113,900	2,726,300	1,215,300	723,800	632,400	638,100
Council Tax Income	7,752,300	8,148,600	8,558,100	8,945,900	9,349,500	9,772,800
TOTAL FUNDING	18,498,900	21,155,000	17,899,700	17,327,700	17,176,500	17,707,700
Balanced Budget / Funding Target	0	0	1,245,000	2,953,500	3,477,600	3,517,600

Medium Term Financial Analysis by Type

	Base Budget 2024/25	Forecast Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30
	£	£	£	£	£	£
Expenditure	41,074,300	41,520,200	42,077,700	42,746,800	43,127,100	43,668,300
Employees	15,355,600	16,367,600	16,722,800	17,117,400	17,586,900	18,022,500
Interest Payable	692,700	686,000	825,300	845,500	809,100	772,900
Other Operating Expenditure-Drainage Board Levies	531,900	552,600	581,300	611,400	642,800	676,500
Other Operating Expenditure-Parish Precepts	2,700,700	2,850,200	2,907,200	2,965,300	3,024,600	3,085,100
Premises	1,479,400	1,174,700	1,195,200	1,210,700	1,198,200	1,226,900
Supplies and Services	5,936,000	5,220,200	5,165,300	5,303,900	5,160,700	5,167,100
Transfer Payments	13,373,100	13,688,400	13,688,400	13,688,400	13,688,400	13,688,400
Transport	1,004,900	980,500	992,200	1,004,200	1,016,400	1,028,900
Income	(24,730,600)	(23,873,000)	(23,795,700)	(24,081,500)	(24,273,700)	(24,238,500)
Income, Fees and Charges	(6,703,400)	(7,279,300)	(7,446,000)	(7,671,700)	(7,825,900)	(7,767,500)
Government Grants and Contributions	(15,768,500)	(14,468,500)	(14,228,900)	(14,225,300)	(14,212,300)	(14,220,200)
Interest Receivable	(658,200)	(524,700)	(477,700)	(475,600)	(475,000)	(474,300)
Investment Income - Property Portfolio	(1,600,500)	(1,600,500)	(1,643,100)	(1,708,900)	(1,760,500)	(1,776,500)
Transfers To / (From) Reserves	2,155,200	3,507,800	862,700	1,615,900	1,800,700	1,795,500
Transfer to / (from) General Fund	(52,700)	(156,600)	(120,700)	0	0	0
Transfer to / (from) Earmarked Reserves	1,248,600	2,684,300	(4,000)	681,500	887,600	915,100
MRP/VRP (repayment of borrowing)	959,300	980,100	987,400	934,400	913,100	880,400
Amount to be met from Government Grant or Council Tax	18,498,900	21,155,000	19,144,700	20,281,200	20,654,100	21,225,300
FUNDED BY:						
Business Rate Retention Scheme	5,796,700	6,654,900	5,219,100	4,692,700	4,170,000	4,211,700
Collection Fund Surplus - Council Tax	290,000	275,600	0	0	0	0
Parish Council Tax Requirement	2,700,700	2,850,200	2,907,200	2,965,300	3,024,600	3,085,100
New Homes Bonus	845,300	499,400	0	0	0	0
Other Government Grants	1,113,900	2,726,300	1,215,300	723,800	632,400	638,100
Council Tax Requirement	7,752,300	8,148,600	8,558,100	8,945,900	9,349,500	9,772,800
Grand Total	18,498,900	21,155,000	17,899,700	17,327,700	17,176,500	17,707,700
Balanced Budget/Cumulative Savings Target	0	0	1,245,000	2,953,500	3,477,600	3,517,600

Medium Term Financial Analysis by Business Unit

Cluster and Business Unit	Base Budget 2024/25	Proposed Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30
	£	£	£	£	£	£
Our People	1,715,100	2,121,700	2,117,800	1,991,400	1,994,300	2,053,700
Benefits	411,100	450,400	477,500	494,400	510,000	530,400
Community Action	348,900	416,600	414,000	425,600	460,200	474,500
Community Environment	36,000	0	0	0	0	0
Community Support	194,500	327,800	328,200	192,200	192,200	192,200
Culture and Theatres	218,300	234,600	233,600	229,400	221,600	226,600
Homelessness	402,600	406,900	394,400	403,700	413,200	424,800
Homes, Health and Wellbeing	34,600	34,900	31,500	32,000	32,400	33,100
Housing Standards	191,000	214,200	219,400	292,600	259,800	268,000
Leisure	(177,500)	(40,800)	(59,400)	(147,700)	(171,300)	(190,500)
Parks & Open Spaces	71,900	73,200	75,400	66,600	74,400	75,700
Safeguarding	7,600	8,700	9,000	9,300	9,500	9,800
Safer Communities - Parish Lighting	70,600	70,600	71,600	72,700	73,800	74,900
Wellbeing Lincs	(94,500)	(75,400)	(77,400)	(79,400)	(81,500)	(65,800)
Our Place	4,705,100	5,052,900	5,006,600	5,033,700	5,160,500	5,321,100
Building Control	177,800	195,600	206,100	220,000	232,500	247,800
Business Support	13,100	13,200	13,200	13,200	13,200	13,200
Cemeteries	75,000	67,800	71,400	73,200	75,100	81,100
Commercial Services	124,000	316,300	220,900	183,700	191,300	197,500
Community Environment	59,900	60,000	60,100	60,100	60,100	60,100
Community Safety	146,800	228,800	176,000	160,000	165,700	170,600
Culture and Theatres	21,200	0	0	0	0	0
Development Management	(74,600)	(131,500)	(135,400)	(131,200)	(127,200)	(121,500)
Economic Development	445,500	334,700	346,700	355,000	363,700	375,200
Emergency Planning	23,700	24,400	25,000	25,600	26,200	26,800
Environmental Protection	184,300	236,500	242,900	251,100	259,500	273,400
Food Safety	260,200	261,200	236,000	242,400	248,400	256,600
Housing	66,300	69,800	71,400	73,000	74,600	76,600
Licensing	5,100	7,000	4,100	3,700	3,300	4,000
Lincolnshire Show	7,700	7,700	7,700	7,700	7,700	7,700
Markets	130,800	65,300	66,300	68,500	70,700	73,400
Neighbourhood Planning	8,700	12,900	12,100	12,100	12,100	12,100
Parking Services	(90,900)	(127,400)	(124,900)	(123,100)	(120,800)	(118,300)
Planning Enforcement	114,700	128,800	134,200	137,500	140,800	145,300
Planning Policy	217,200	265,200	273,500	280,000	288,200	271,900
Property - Commercial	(201,700)	(211,700)	(211,800)	(211,300)	(215,000)	(214,500)
Property - Houses	5,400	400	400	400	400	400
Property - Operational	203,300	212,900	215,000	190,300	192,400	196,100
Safer Communities - CCTV	132,100	238,700	248,000	254,600	261,700	269,700
Street Cleansing	795,000	833,100	853,000	871,000	889,700	913,300
Street Naming and Numbering	12,400	14,200	14,000	14,900	15,900	17,100
Visitor Economy	56,500	58,600	60,100	61,400	62,500	64,200
Waste Management	1,785,600	1,870,400	1,920,600	1,939,900	1,967,800	2,021,300
Our Council	8,224,800	8,461,200	8,916,100	9,353,300	9,408,000	9,720,800
Audit	190,700	215,100	217,200	217,200	217,200	217,200
Change Management	385,700	366,900	381,500	394,200	405,300	418,300
Communications	178,500	186,400	193,200	200,200	206,100	212,600
Corporate Finance	392,600	231,600	408,900	410,600	411,800	404,700
Crematorium	(73,700)	(107,500)	(136,900)	(173,700)	(209,400)	(246,800)
Customer Services	693,600	729,300	755,400	781,300	802,000	828,200
Debtors	68,100	76,700	80,800	82,900	86,400	89,100
Democratic Representation	632,300	716,900	738,500	766,400	777,000	798,400
Elections	195,000	195,200	200,400	363,900	207,000	211,400
Financial Services	1,560,300	1,663,200	1,755,600	1,848,900	1,945,600	2,056,200
Fraud	3,000	0	3,300	15,000	3,700	0
Governance & Legal Compliance	1,198,500	1,126,600	1,158,900	1,186,100	1,214,700	1,245,600
Human Resources	582,700	606,500	622,500	634,700	647,000	663,400
ICT Infrastructure	510,900	537,900	580,600	600,600	615,300	627,600
Land Charges	38,300	76,700	72,800	68,300	57,800	62,500
Local Taxation	523,000	538,100	545,300	561,800	577,200	597,700
Policy, Strategy and Environment	222,400	231,600	238,000	243,900	249,900	258,000
Property - Administrative	115,600	115,000	120,100	127,200	132,600	140,100
Property - Miscellaneous Property	42,800	44,500	44,900	45,300	45,700	46,100
Property Services	445,200	473,800	477,400	488,500	499,400	513,700
Support Services	180,500	200,200	208,400	215,000	221,600	228,500
Systems Development	611,100	649,700	643,600	662,600	677,100	700,700
Waste Management - Chargeable Services	(301,700)	(312,100)	(286,900)	(272,000)	(259,200)	(232,200)
Investment Properties	(1,568,400)	(1,552,700)	(1,594,600)	(1,659,700)	(1,710,900)	(1,726,000)
Grand Total	13,076,600	14,083,100	14,445,900	14,718,700	14,851,900	15,369,600

APPENDIX 2

	Likelihood	Impact	Mitigation
Future available resources less than assumed	Likely	High	Annual review of reserves. General Fund Working Balance increased Volatility/Contingency earmarked reserves in place. Planning for future reductions above those assumed in the MTFP would be implemented. However the GFB can support any medium term shortfall.
Commercial Projects do not deliver anticipated benefits	Possible	Medium	Project management and monitoring. Risk Register for each project Appropriate and robust due diligence. Commercial contingency of £100k in base budget
Council is unable to provide a balanced budget in future years.	Unlikely	Medium	The Council has an adequate level of General Fund Reserves to support balancing the budget over the MTFP should it be required.
Volatility of Business Rates	Possible	Medium	Volatility of funding stream outside of Council control and effects of the latest revaluation on rateable values. Impact mitigated by establishment of contributions to an earmarked reserve.
Pay and price increases above budgeted assumptions	Possible	Medium	Assumption of 3% pay increase for 2025/26 and then 2.5% annually built into MTFP. Contractual inflation is included in budget. Average utilities % applied. Improved commissioning and procurement expected
Future spending plans	Possible	Low	All Services carry out effective horizon scanning with profile of service demands (past and future). This informs the MTFP budget modelling throughout the year. Pressures are dealt with as they arise. Contingencies and risk reserves in place.
Anticipated service savings/ efficiencies not achieved.	Possible	Medium	Efficiency programmes currently underway which may not achieve the level of savings required. If achievement of savings did not occur this would require compensating reductions in planned spending within services

	Likelihood	Impact	Mitigation
Inability to balance budget in medium term	Possible	High	Future funding unknown post 2025/26 but the size of the funding cuts increase the likelihood of this risk. A principle is in place to maintain General Reserve at between £2.0m - £2.5m due to future funding and economic uncertainty. Balance of £2.4m in the budget stability reserve
Income targets not achieved.	Likely	Medium	Income has been substantially affected and in the current economic climate recovery is likely to take some time. A commercial contingency budget of £100k mitigates impacts and government funding for impact of covid announced for April-June. Regular monitoring and reporting is undertaken with a full review of fees and charges annually which incorporates trend analysis and future demand estimations. Commercial trading monitor volumes and pricing. Appropriate due diligence for commercial property investments undertaken.
Revenue implications of capital programmes not fully anticipated	Possible	Low	Capital bid approval identifies revenue implications and links to Council priorities. Full analysis of revenue implications assessed and considered in scenario planning and in business case development.
Loss of principal investments	Unlikely	Medium	Limited by the controls in the Treasury Management Strategy which prioritise security of deposit over returns on a risk based approach. Impact limited due to the strategy of a diverse portfolio with high rated institutions.
New duties imposed by Government	Likely	Low	It has already been stated that new duties will be transferred to districts, however this will be considered in line with the retention of NNDR. Proactive preparation will be undertaken to engage early and influence the outcome. The availability of general reserves will also help smooth any initial financial impact, pending any reallocation of resources. In the event of new requirements being imposed

	Likelihood	Impact	Mitigation
			'new burdens' funding would also be sought.
Review of NNDR Retention Scheme	Likely	Medium	Government proposals for 75% of NNDR retention locally will have an impact on the resourcing of WLDC it is not yet known what future income levels will be. There will still be a need for government to distribute resources through a Top Up and Tariff system. MTFP assumes minimal growth in NNDR income from 2025/26 onwards. A contingency reserve created to mitigate any medium term funding gaps.
The cultural change and capability required to deliver against the Council's aspiration may not be realised as quickly as the financial cuts, as changes in business models can take large organisations a number of years to realise regardless of the sector.	Possible	Low	The officer Portfolio Board will ensure that the project management framework is effective and that robust business cases are developed prior to approval of projects and that projects are monitored, with issues being raised and escalated at an early stage for consideration.
Pay Awards are higher than Budgeted	Possible	Medium	The Council makes an estimate of future pay awards when setting its MTFS, there is a risk that the pay awards are higher than budgeted and therefore reserves would be required in the short term to balance the budget until savings were made to balance the MTFS.
Council decides to use its reserves for service investment or capital projects	Possible	Medium	The Council is currently internally borrowed against its capital financing requirement therefore significant expenditure funded by reserves would mean higher borrowing costs than are currently budgeted for.
The assumptions contained within the MTFP are not realised.	Likely	Low	Prudent assumptions are included in MTFP. A contingency budget, the General Fund Working Balance, in addition to a significant amount of reserves are held to mitigate any in

	Likelihood	Impact	Mitigation
			year financial risks or volatility relating to income, or increases in expenditure, and which can be utilised in the event of variations to the assumptions made
Recruitment and Retention of skilled staff	Likely	High	The increased use of agency/ consultants brought in to do the right jobs.

APPENDIX 3 – FEES AND CHARGES 2025/2026

Policy and Resources Committee		Electoral Services						
Statutory fees are set by section 110 of the Representation of the People Regulations 2001.		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	£	£	£	£	
Electoral Services (Statutory):								
Printed Format								
Sale of Full Register/ Notice of Alteration		£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
- Per thousand names or part		£5.00	0.0%	£0.00	£5.00	£0.00	£5.00	OS
Supply of Overseas Register		£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
- Per hundred names or part		£5.00	0.0%	£0.00	£5.00	£0.00	£5.00	OS
Data Format								
Sale of Full Register/ Notice of Alteration		£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
- Per thousand names of part		£1.50	0.0%	£0.00	£1.50	£0.00	£1.50	OS
Supply of Overseas Register		£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
- Per hundred names of part		£1.50	0.0%	£0.00	£1.50	£0.00	£1.50	OS
Marked Register:								
Printed Format								
Sale of the whole or any part of the marked register/ Postal Vote Return Report following an election		£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
- Per thousand names or part		£2.00	0.0%	£0.00	£2.00	£0.00	£2.00	OS
Data Format								
Sale of the whole or any part of the marked register / Postal Vote Return Report following an election		£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
- Per thousand names of part		£1.00	0.0%	£0.00	£1.00	£0.00	£1.00	OS

Policy and Resources Committee		Street Naming and Numbering						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Street Naming and Numbering:								
Naming or renaming of a registered property		£86.00	3.5%	£3.00	£89.00	£0.00	£89.00	OS
Renaming an existing street at resident request, per street		£301.00	3.7%	£11.00	£312.00	£0.00	£312.00	OS
Renumbering an existing street at resident request, per property		£60.00	3.3%	£2.00	£62.00	£0.00	£62.00	OS
Naming a new street		£120.00	3.3%	£4.00	£124.00	£0.00	£124.00	OS
Naming of additional streets on the same application		£36.00	2.8%	£1.00	£37.00	£0.00	£37.00	OS
Numbering new development (plots 1-10), per plot		£36.00	2.8%	£1.00	£37.00	£0.00	£37.00	OS
Numbering new development (plots 11+), per plot		£24.00	4.2%	£1.00	£25.00	£0.00	£25.00	OS
Numbering a block of flats, per block		£120.00	3.3%	£4.00	£124.00	£0.00	£124.00	OS
Renumbering due to change in layout plan by developer (plots 1-10), per plot		£24.00	4.2%	£1.00	£25.00	£0.00	£25.00	OS
Renumbering due to change in layout plan by developer (plots 11+), per plot		£19.00	5.3%	£1.00	£20.00	£0.00	£20.00	OS
Confirmation of address details		£60.00	3.3%	£2.00	£62.00	£0.00	£62.00	OS

Policy and Resources Committee		Revenue Services						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Revenues *								
Court costs added to Council Tax accounts.		£73.50	2.7%	£2.00	£75.50	£0.00	£75.50	OS
Court costs added to NNDR accounts.		£82.50	0.0%	£0.00	£82.50	£0.00	£82.50	OS

* Charges agreed with Magistrates

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Car Parks								
		2024/25		Proposed Increase / (Decrease)		2025/26		VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	%	Type	or £	£	£			
Car Parks										
Gainsborough not including Roseway	Mon-Sat 0-1 hours	£0.00	0.0%		£0.00	£0.00	£0.00	£0.00	£0.00	S
	Mon-Sat 1-2 hours	£0.92	0.0%		£0.00	£0.92	£0.18	£1.10	£1.10	S
	Mon-Sat 2-3 hours	£1.33	0.0%		£0.00	£1.33	£0.27	£1.60	£1.60	S
	Mon-Sat 3-4 hours	£1.67	0.0%		£0.00	£1.67	£0.33	£2.00	£2.00	S
	Mon-Sat 4-6 hours	£2.75	0.0%		£0.00	£2.75	£0.55	£3.30	£3.30	S
	Mon-Sat 6+ hours	£3.25	0.0%		£0.00	£3.25	£0.65	£3.90	£3.90	S
Roseway only	Mon-Sat 0-1 hours	£0.00	0.0%		£0.00	£0.00	£0.00	£0.00	£0.00	S
	Mon-Sat 1-2 hours	£1.17	0.0%		£0.00	£1.17	£0.23	£1.40	£1.40	S
	Mon-Sat 2-3 hours	£1.66	0.0%		£0.00	£1.66	£0.33	£2.00	£2.00	S
	Mon-Sat 3-4 hours	£2.08	0.0%		£0.00	£2.08	£0.42	£2.50	£2.50	S
	Travelodge permit	£5.42	0.0%		£0.00	£5.42	£1.08	£6.50	£6.50	S
	Mon-Sat 0-1 hours	£0.00	0.0%		£0.00	£0.00	£0.00	£0.00	£0.00	S
Market Rasen	Mon-Sat 1-2 hours	£0.00	0.0%		£0.00	£0.00	£0.00	£0.00	£0.00	S
	Mon-Sat 2-3 hours	£0.67	0.0%		£0.00	£0.67	£0.13	£0.80	£0.80	S
	Mon-Sat 3-4 hours	£0.83	0.0%		£0.00	£0.83	£0.17	£1.00	£1.00	S
	Mon-Sat 4-6 hours	£1.42	0.0%		£0.00	£1.42	£0.28	£1.70	£1.70	S
	Mon-Sat 6+ hours	£1.67	0.0%		£0.00	£1.67	£0.33	£2.00	£2.00	S
	Mon-Sat 0-1 hours	£0.00	0.0%		£0.00	£0.00	£0.00	£0.00	£0.00	S
Annual Season Tickets										
Gainsborough only	Mon-Sat	£510.00	0.0%		£0.00	£510.00	£102.00	£612.00	£612.00	S
	Mon-Sat (If paid by monthly DD)	£440.00	0.0%		£0.00	£440.00	£88.00	£528.00	£528.00	S
	Mon-Fri	£430.00	0.0%		£0.00	£430.00	£86.00	£516.00	£516.00	S
Market Rasen Only	Mon-Fri (If paid by monthly DD)	£350.00	0.0%		£0.00	£350.00	£70.00	£420.00	£420.00	S
	Mon-Sat	£255.00	0.0%		£0.00	£255.00	£51.00	£306.00	£306.00	S
	Mon-Sat (If paid by monthly DD)	£220.00	0.0%		£0.00	£220.00	£44.00	£264.00	£264.00	S
	Mon-Fri	£215.00	0.0%		£0.00	£215.00	£43.00	£258.00	£258.00	S
	Mon-Fri (If paid by monthly DD)	£175.00	0.0%		£0.00	£175.00	£35.00	£210.00	£210.00	S
Sunday - parking is free all day (except Travelodge permit which applies 7 days per week)										
Penalty Charge Notice										
Higher Rate		£70.00	0.0%		£0.00	£70.00	£0.00	£70.00	£70.00	OS
Higher rate discounted if paid within 14 days		£35.00	0.0%		£0.00	£35.00	£0.00	£35.00	£35.00	OS
Lower Rate		£50.00	0.0%		£0.00	£50.00	£0.00	£50.00	£50.00	OS
Lower rate discounted if paid within 14 days		£25.00	0.0%		£0.00	£25.00	£0.00	£25.00	£25.00	OS
Penalty Charge Notices have replaced the Excess Charge Notice. The Traffic Management Act 2004 has introduced differential Penalty Charge Notices. Notices are categorised as 'Higher' or 'Lower' dependent on the severity of the parking infringement. Higher penalties are payable at £70 and lower penalties at £50. These categories are as determined in National Guidance.										
Electric Vehicle Charging	charge per kWh	£0.46	0.0%		£0.00	£0.46	£0.09	£0.55	£0.55	S
Free Christmas Parking - one day free parking at Gainsborough and Market Rasen during the Christmas period - Dates TBC.										
Bus Station										
Allocated stand	Per quarter for first stand	£273.50	3.5%		£9.50	£283.00	£0.00	£283.00	£283.00	OS
	Per quarter for second stand	£168.00	3.6%		£6.00	£174.00	£0.00	£174.00	£174.00	OS
Registered Casual Users Per Quarter		£62.50	4.0%		£2.51	£65.00	£0.00	£65.00	£65.00	OS

Prosperous Communities Committee		Markets								
		2024/25		Proposed Increase / (Decrease)		2025/26		VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	%	Type	or £	£	£			
Gainsborough Market										
Tuesday Market										
Registered Trader										
1 stall		£16.00	0.0%		£0.00	£16.00	£0.00	£16.00	£16.00	OS
2 stalls		£27.00	0.0%		£0.00	£27.00	£0.00	£27.00	£27.00	OS
3 stalls		£35.00	0.0%		£0.00	£35.00	£0.00	£35.00	£35.00	OS
4 stalls		£43.00	0.0%		£0.00	£43.00	£0.00	£43.00	£43.00	OS
5 stalls		£51.00	0.0%		£0.00	£51.00	£0.00	£51.00	£51.00	OS
Casual Trader										
1 stall		£17.50	0.0%		£0.00	£17.50	£0.00	£17.50	£17.50	OS
2 stalls		£35.00	0.0%		£0.00	£35.00	£0.00	£35.00	£35.00	OS
3 stalls		£52.50	0.0%		£0.00	£52.50	£0.00	£52.50	£52.50	OS
4 stalls		£70.00	0.0%		£0.00	£70.00	£0.00	£70.00	£70.00	OS
5 stalls		£87.50	0.0%		£0.00	£87.50	£0.00	£87.50	£87.50	OS
Saturday Market										
Registered Trader										
1 stall		£10.00	0.0%		£0.00	£10.00	£0.00	£10.00	£10.00	OS
2 stalls		£20.00	0.0%		£0.00	£20.00	£0.00	£20.00	£20.00	OS
3 stalls		£25.00	0.0%		£0.00	£25.00	£0.00	£25.00	£25.00	OS
4 stalls		£30.00	0.0%		£0.00	£30.00	£0.00	£30.00	£30.00	OS
5 stalls		£35.00	0.0%		£0.00	£35.00	£0.00	£35.00	£35.00	OS
Casual Trader										
1 stall		£16.50	0.0%		£0.00	£16.50	£0.00	£16.50	£16.50	OS
2 stalls		£33.00	0.0%		£0.00	£33.00	£0.00	£33.00	£33.00	OS
3 stalls		£49.50	0.0%		£0.00	£49.50	£0.00	£49.50	£49.50	OS
4 stalls		£66.00	0.0%		£0.00	£66.00	£0.00	£66.00	£66.00	OS
5 stalls		£82.50	0.0%		£0.00	£82.50	£0.00	£82.50	£82.50	OS
Young Market Traders (16 - 30 years)										
50% discount when trading for 12 continuous weeks.										
New Traders										
50% discount when trading for 12 continuous weeks.										
Larger Stall Discount										
Discount for market traders bringing between 8 and 25 stalls on a specialist market										
		£10.00	0.0%		£0.00	£10.00	£0.00	£10.00	£10.00	OS
Discount for market traders bringing more than 20 stalls to Gainsborough market on either a Tuesday or Saturday										
		£7.50	0.0%		£0.00	£7.50	£0.00	£7.50	£7.50	OS
Other Units (Vending Vans, Trailers etc.)										
Tuesday Market										
Registered Trader		£23.50	0.0%		£0.00	£23.50	£0.00	£23.50	£23.50	OS
Casual Trader		£25.50	0.0%		£0.00	£25.50	£0.00	£25.50	£25.50	OS
Saturday Market										
Registered Trader		£15.00	0.0%		£0.00	£15.00	£0.00	£15.00	£15.00	OS
Casual Trader		£20.00	0.0%		£0.00	£20.00	£0.00	£20.00	£20.00	OS

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Pre Application Advice						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Development								
Householder development - do I need planning permission?		£37.50	11.1%	£4.17	£41.67	£8.33	£50.00	S
Householder development including alterations, extensions and outbuildings (this fee would also include establishing whether an application is required and any listed building consent enquiry if applicable)		£99.17	5.9%	£5.83	£105.00	£21.00	£126.00	S
Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 m2 (gross)		£212.50	5.9%	£12.50	£225.00	£45.00	£270.00	S
Non-residential changes of use including siting of caravans for sites of 1 ha or above or buildings of 1,000 m2 or above (gross)		£371.67	6.1%	£22.50	£394.17	£78.83	£473.00	S
Development of 1-9 dwellings including changes of use to residential	1st dwelling	£255.00	5.9%	£15.00	£270.00	£54.00	£324.00	S
	Additional dwellings	£142.50	3.5%	£5.00	£147.50	£29.50	£177.00	S
Development of 10-49 dwellings including changes of use to residential	10th dwelling	£1,534.17	3.5%	£53.33	£1,587.50	£317.50	£1,905.00	S
	Additional dwellings	£75.83	3.3%	£2.50	£78.33	£15.67	£94.00	S
Development of 50 or more dwellings	minimum fee	£4,598.33	3.5%	£160.84	£4,759.17	£951.83	£5,711.00	S
Non-residential development where no floor space is created.		£136.67	6.1%	£8.33	£145.00	£29.00	£174.00	S
Non-residential development up to 499 m2 floor area, or 0.5 ha site area		£186.67	5.8%	£10.83	£197.50	£39.50	£237.00	S
Non-residential development between 500 and 999 m2 floor area, or between 0.51ha and 1.0 ha.	For 500 m2 or 0.51ha	£280.83	5.9%	£16.67	£297.50	£59.50	£357.00	S
	Each additional 100 m2 or 0.1 ha	£142.50	3.5%	£5.00	£147.50	£29.50	£177.00	S
Non-residential development between 1,000 and 4,999 m2 floor area, or between 1.1ha and 2.0ha.	For 1,000 m2 or 1.1ha	£962.50	6.0%	£57.50	£1,020.00	£204.00	£1,224.00	S
	Each additional 100 m2 or 0.1 ha	£72.50	3.4%	£2.50	£75.00	£15.00	£90.00	S
Non-residential development of 5,000 m2 or more or 2.1ha or more.	Minimum fee	£3,913.33	3.5%	£136.67	£4,050.00	£810.00	£4,860.00	S
	additional fee subject to complexity of proposal	£0.00			£0.00			
Variation or removal of condition.		£99.17	5.9%	£5.83	£105.00	£21.00	£126.00	S
Advertisements		£99.17	5.9%	£5.83	£105.00	£21.00	£126.00	S
Non-householder listed building consent		£193.33	6.0%	£11.67	£205.00	£41.00	£246.00	S
Additional site visit		£168.33	3.5%	£5.84	£174.17	£34.83	£209.00	S
Hazardous Substances		£93.33	6.3%	£5.84	£99.17	£19.83	£119.00	S
Application Check for Validation								
Householder/Adverts	Householders				£50.00	£10.00	£60.00	S
Minor Developments (Up to 9 dwellings; commercial floorspace <1000sqm; site < 1Ha)					£100.00	£20.00	£120.00	S
Major Developments (10 or more dwellings; commercial floorspace of 1000sqm or more; site is 1Ha or more)	Majors				£150.00	£30.00	£180.00	S

N.B.

- The fee for a mixed use developments would be derived from the total of the fees for all elements.
- Agricultural development and telecommunications are not included as they have their own national notification procedures which dictate whether there is an pre-application process fee or not.
- Cross boundary pre-application fees will be based upon the amount of development in each authority (if a dwelling straddles the boundary, the authority with the majority its floor space will receive the fee for that dwelling).

Prosperous Communities Committee		Planning						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Paper copies of plans, drawings and documents	per side of A4	£0.29	3.5%	£0.01	£0.30	£0.00	£0.30	OS
	per side of A3	£0.61	3.5%	£0.02	£0.64	£0.00	£0.64	OS
	per side A2, A1, A0	£7.42	3.5%	£0.26	£7.68	£0.00	£7.68	OS
Requests for Planning Information		£72.50	3.4%	£2.50	£75.00	£15.00	£90.00	S
Entry onto Self-Build and Custom-Build Housing Register		£55.00	5.5%	£3.00	£58.00	£0.00	£58.00	OS
Public Path Orders, i.e. Diversion Orders	Minimum charge	£652.00	3.5%	£23.00	£675.00	£0.00	£675.00	OS
	Maximum charge	£1,949.00	3.5%	£68.00	£2,017.00	£0.00	£2,017.00	OS

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Planning Applications						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Outline Applications								
Site area (erection of dwellinghouses)	Every 0.1 ha where the site does not exceed 0.5 ha	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	Every 0.1 ha between 0.5 ha and 2.5 ha	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
	Where the site area exceeds 2.5 ha, £15,695 and an additional £189 for each 0.1 ha in excess of 2.5 hectares, subject to a maximum in total of £205,943	£186.00	1.6%	£3.00	£189.00	£0.00	£189.00	OS
Site area (erection of buildings)	Every 0.1 ha where the site does not exceed 1 ha	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	Every 0.1 ha between 1 ha and 2.5 ha	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
	Where the site area exceeds 2.5 ha, £15,695 and an additional £189 for each 0.1 ha in excess of 2.5 hectares, subject to a maximum in total of £205,943	£186.00	1.6%	£3.00	£189.00	£0.00	£189.00	OS
Full Applications (and First Submissions of Reserved Matters; or Technical Details Consent)								
Alterations/extensions to dwellinghouses, including works within boundaries	Where the application relates to a single dwellinghouse (or single flat)	£258.00	104.7%	£270.00	£528.00	£0.00	£528.00	OS
	Where the application relates to 2 or more dwellinghouses (or two or more flats)	£509.00	104.9%	£534.00	£1,043.00	£0.00	£1,043.00	OS
	Works within/along the boundary of an existing dwellinghouse	£258.00	1.6%	£4.00	£262.00	£0.00	£262.00	OS
New dwellinghouses	Where number of new dwellinghouses is not more than 10	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	Between 10 and 50 dwellinghouses	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
	Where the number of dwellinghouses exceeds 50, £31,385 and an additional £189 for each dwelling in excess of 50 subject to a maximum in total of £411,885	£186.00	1.6%	£3.00	£189.00	£0.00	£189.00	OS
Erection of building (not dwellinghouses, agricultural, glasshouses, plant or machinery)	No increase in gross floor space or no more than 40m ²	£293.00	1.7%	£5.00	£298.00	£0.00	£298.00	OS
	More than 40m ² but no more than 1,000m ² . £588 for each 75m ² or part thereof	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	Between 1000m ² and 3,750m ² . £635 for each 75m ² or part thereof	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
Erection/alterations/replacement of plant and machinery	Where site area does not exceed 1 ha; per 0.1 ha or part thereof	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	More than 1 ha but not more than 5ha; per 0.1 ha or part thereof	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
	Over 5 ha £31,385 and an additional £189 for each 0.1 ha in excess of 5 ha to a maximum of £411,885	£186.00	1.6%	£3.00	£189.00	£0.00	£189.00	OS
The erection of buildings (on land used for agriculture for agricultural purposes)	Not more than 465 m ² gross floor space created	£120.00	1.7%	£2.00	£122.00	£0.00	£122.00	OS
	More than 465m ² but no more than 540m ²	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	More than 540m ² but no more than 1000m ² . £588 for the first 540 m ² then £588 per additional 75 m ² (or part thereof) in excess of 540m ²	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	Between 1000m ² and 4,215m ² . £5,077 for the first 1000 m ² then £635 per additional 75 m ² (or part thereof) in excess of 1000m ²	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
Erection of glasshouses (on land used for the purposes of agriculture)	More than 4,215 m ² . £31,385 and an additional £189 for each 75 m ² in excess of 4,215 m ² up to a maximum of £411,885	£186.00	1.6%	£3.00	£189.00	£0.00	£189.00	OS
	Not more than 465 m ² gross floor space created	£120.00	1.7%	£2.00	£122.00	£0.00	£122.00	OS
	More than 465 m ² gross floor space created but not more than 1000 m ²	£3,225.00	1.7%	£55.00	£3,280.00	£0.00	£3,280.00	OS
	More than 1000 m ² gross floor space created	£3,483.00	1.7%	£59.00	£3,542.00	£0.00	£3,542.00	OS

Prosperous Communities Committee		Planning Applications Continued						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Applications other than Building Works								
Car parks, service roads or other accesses	For existing uses	£293.00	1.7%	£5.00	£298.00	£0.00	£298.00	OS
Other Operations (not coming within any of the above categories)	Any site area. £298 for each 0.1 ha (or part thereof) up to a maximum of £2,576	£293.00	1.7%	£5.00	£298.00	£0.00	£298.00	OS
Lawful Development Certificate								
	Existing use or operation	Same as Full						OS
	Existing use or operation - lawful not to comply with any condition or limitation	£293.00	1.7%	£5.00	£298.00	£0.00	£298.00	OS
	Proposed use or operation	Half the normal planning fee						OS
Prior Approval								
Larger home extensions		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Additional Storeys on a home		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Agricultural and Forestry buildings & operations		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Demolition of buildings		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Communications (previously referred to as 'Telecommunications Code Systems Operators')		£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
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)		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
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		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Change of Use of a building and any land within its curtilage from an Agricultural Building to a State-Funded School		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
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)		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Use Class C3)	£250 for each dwellinghouse	£125.00	100.0%	£125.00	£250.00	£0.00	£250.00	OS
Change of Use of a building and any land within its curtilage from an Agricultural Building to Dwellinghouses (Use Class C3)		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
	if it includes building operations in connection with the change of use	£258.00	100.0%	£258.00	£516.00	£0.00	£516.00	OS
Change of use of a building from Betting Office, Pay Day Loan Shop, Launderette; a mixed use combining one of these uses and use as Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3)		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
	if it includes building operations in connection with the change of use	£258.00	100.0%	£258.00	£516.00	£0.00	£516.00	OS
Provision of Temporary School Building on Vacant Commercial Land and the use of that land as a State-funded School, for up to 3 Academic Years		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Change of Use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (Use Class C3)		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
	if it includes building operations in connection with the change of use	£258.00	100.0%	£258.00	£516.00	£0.00	£516.00	OS
Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Planning Applications Continued						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Prior Approval								
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 that Use		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Installation, Alterations or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Erection, extension, or alteration of a university building		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Movable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Erection, extension or alteration on a closed defence site by or on behalf of the Crown of single living accommodation and/or non-residential buildings		£120.00	100.0%	£120.00	£240.00	£0.00	£240.00	OS
Construction of new dwellings	Not more than 10 Dwellings	£418.00	1.7%	£7.00	£425.00	£0.00	£425.00	OS
	Between 10 and 50 dwellings	£451.00	1.8%	£8.00	£459.00	£0.00	£459.00	OS
	more than 50 dwellings. £22,688 + £137 for each dwelling in excess of 50. Maximum fee of £411,885	£135.00	1.5%	£2.00	£137.00	£0.00	£137.00	OS
Reserved Matters								
Application for approval of reserved matters following outline approval		Full fee due or if full fee already paid then £588 due						OS
Approval/Variation/discharge of condition								
Removal or variation of a condition following grant of planning permission	Alterations, extensions to dwellings or works within and/or along boundary	£293.00	-70.6%	£207.00	£86.00	£0.00	£86.00	OS
	Non-major (other than householder)	£293.00	100.0%	£293.00	£586.00	£0.00	£586.00	OS
	Major development	£293.00	582.6%	£1,707.00	£2,000.00	£0.00	£2,000.00	OS
Discharge of condition(s) - Approval of details and/or confirmation that one of more planning conditions have been complied with	Householder Permissions	£43.00	100.0%	£43.00	£86.00	£0.00	£86.00	OS
	All other permissions	£145.00	105.5%	£153.00	£298.00	£0.00	£298.00	OS
Change of Use of a building to use as one or more separate dwellings, or other cases								
Other Changes of Use of a building or land	Not more than 10 Dwellings	£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
	Between 10 and 50 dwellings	£624.00	1.8%	£11.00	£635.00	£0.00	£635.00	OS
	more than 50 dwellings, £31,385 and an additional £189 for each dwelling in excess of 50 dwellings up to a maximum of £411,885	£186.00	1.6%	£3.00	£189.00	£0.00	£189.00	OS
Other Changes of Use of a building or land		£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
Advertising								
Relating to the business on the premises		£165.00	1.8%	£3.00	£168.00	£0.00	£168.00	OS
Advance signs which are not situated on or visible from the site, directing the public to a business		£165.00	1.8%	£3.00	£168.00	£0.00	£168.00	OS
Other advertisements		£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS
Application for a Non-material Amendment Following a Grant of Planning Permission								
Applications in respect of householder developments		£43.00	2.3%	£1.00	£44.00	£0.00	£44.00	OS
Applications in respect of other developments		£293.00	1.7%	£5.00	£298.00	£0.00	£298.00	OS
Application for Permission in Principle								
Site Area	per 0.1 ha (or part thereof)	£503.00	1.8%	£9.00	£512.00	£0.00	£512.00	OS
Concessions								
Non-Profit making club, society, organisation or trust, providing sports or recreational facilities		£578.00	1.7%	£10.00	£588.00	£0.00	£588.00	OS

Prosperous Communities Committee		Planning Policy - S106 Monitoring						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Section 106 Monitoring Fee Charging Schedule								
Development size 1 - 9 dwellings	Fee charged per obligation contained within the section 106 agreement				£365.00	£0.00	£365.00	OS
Development size 10 - 99 dwellings					£438.00	£0.00	£438.00	OS
Development size 100 - 499 dwellings					£511.00	£0.00	£511.00	OS
Development size 500+ dwellings					£584.00	£0.00	£584.00	OS

Prosperous Communities Committee		Community Infrastructure Levy (CIL)						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
CIL Charging Schedule - residential charging zones (charge per m²)								
Zone 1 Lincoln Strategy Area (LSA)	Flat rate subject to indexation annually, 01st January using published RICS CIL Indexation Rate	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Zone 2 Non Lincoln Strategy Area		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
Zone 3 North East Quadrant Sustainable Urban Extension		£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
Zone 4 Gainsborough West (as shown shaded green on the charging schedule map of Gainsborough)		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
£0 charge for apartments across all zones								
CIL Charging Schedule - commercial charging zones (applicable to whole district) (charge per m²)								
Convenience Retail *	Flat rate subject to indexation annually, 01st January using published RICS CIL Indexation Rate	£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS
All Other Uses **		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
* Convenience retail is defined as everyday items including food, drink and non-durable household goods								
** All other uses and the £0 rate include comparison retail and retail warehousing								
CIL charges subject to indexation								
No change is permitted to the CIL charging schedule without a full examination by The Planning Inspectorate								

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Fixed Penalty Notices						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Depositing Litter (Single Item)	Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Depositing Litter (Larger Item)	Fee set by Government	£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
	Fee set by Government - discounted if paid within 10 days	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
Graffiti Offence	Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Household Waste Duty of Care Offence	Fee set by Government	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
Failure to produce Waste Documents	Fee set by Government - payable within 14 days of issue	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
Failure to produce Authority to Transport Waste	Fee set by Government - payable within 14 days of issue	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
Unauthorised Distribution of Free Printed Matter	Fee set by Government - payable within 14 days of issue	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Failure to comply with a Domestic Waste Receptacles Notice	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Failure to comply with an Industrial and Commercial Waste Receptacles Notice	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Abandoning a Vehicle	Fee set by Government - payable within 14 days of issue	£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
Nuisance Parking	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
Anti Social Behaviour Crime and Policing Act 2014 - Community Protection Notice	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Anti Social Behaviour Crime and Policing Act 2014 - Public Space Protection Order	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
Fly tipping	Fee set by Government (max charge, charge determined by local matrix)	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
High Hedge Fee	Fee set locally	£669.00	3.4%	£23.00	£692.00	£0.00	£692.00	OS
Fee for abandoned shopping trolleys	Fee set locally (maximum charge)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS

Prosperous Communities Committee		Strategic Housing						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Housing Enforcement Charges								
Mandatory HMO Licence Application	Up to 5 units / bedrooms	£955.00	3.5%	£33.00	£988.00	£0.00	£988.00	OS
	Per additional unit	£59.00	3.4%	£2.00	£61.00	£0.00	£61.00	OS
	Maximum charge - n/a							
Mandatory HMO Licence Renewal	Up to 5 units / bedrooms	£810.00	3.5%	£28.00	£838.00	£0.00	£838.00	OS
	Per additional unit	£59.00	3.4%	£2.00	£61.00	£0.00	£61.00	OS
	Maximum charge - n/a							
Hazard Awareness Notice		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
Improvement Notice		£421.00	3.6%	£15.00	£436.00	£0.00	£436.00	OS
Emergency Remedial Action Notice (plus work - see below)	Cost of works plus hourly rate of officer time							OS
	Officer time charged at £39 per hour							
Prohibition Order		£405.00	3.5%	£14.00	£419.00	£0.00	£419.00	OS
Emergency Prohibition Order		£421.00	3.6%	£15.00	£436.00	£0.00	£436.00	OS
Demolition Order		£421.00	3.6%	£15.00	£436.00	£0.00	£436.00	OS
Immigration Procedure Inspection	Per inspection	£84.17	3.0%	£2.50	£86.67	£17.33	£104.00	S
Mobile Homes Act 2013 – Compliance Notice	Hourly rate of relevant officers with on costs plus work in default costs of works							OS
Mobile Homes Act 2014 – Emergency Remedial Action Notice	Hourly rate of relevant officers with on costs plus work in default cost of works							OS
Penalty Charge Notice (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)	Up to £5,000							OS
Monetary penalty (Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc.) (England) Order 2014)	Up to £5,000							OS
Financial Penalty - Electrical Safety Standards in the Private Rented Sector (England) Regulations 2020	up to £30,000							OS
Works In Default of any Legislation or Emergency Remedial Action *	Base charge							OS
Enforcement of the Domestic Minimum Level of Energy Efficiency (under the Energy Efficiency (Private Rented Property)(England and Wales) Regulations 2015, as amended)	up to £5,000							OS
Housing and Planning Act - Civil Penalties	up to £30,000							

* Outside the scope of VAT unless the owner agrees in which case VAT is chargeable at the standard rate.

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee	Homes, Health and Wellbeing						
	2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
	£	% Type	or £	£	£	£	
Standard First Home Checks	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS

Prosperous Communities Committee	Communities						
	2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
	£	% Type	or £	£	£	£	
Defibrillator maintenance service (annual charge)	£88.33	3.8%	£3.34	£91.67	£18.33	£110.00	S

Prosperous Communities Committee	Environment Services Local Air Pollution						
	2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
	£	% Type	or £	£	£	£	
All charges are set by DEFRA							
Application Fee							
- Standard Process	£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00	OS
- Reduced fee activities	£155.00	0.0%	£0.00	£155.00	£0.00	£155.00	OS
PVR I and PVR II activities	£257.00	0.0%	£0.00	£257.00	£0.00	£257.00	OS
Vehicle refinishers, & Parts 2, 3, 4 reduced fee activity							
- Mobile Screening and crushing plant	£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00	OS
- For the third to seventh applications	£985.00	0.0%	£0.00	£985.00	£0.00	£985.00	OS
- For the eighth and subsequent applications	£498.00	0.0%	£0.00	£498.00	£0.00	£498.00	OS
An additional charge of £297 applies to the above where the permit is for a combined part B and waste installation.							
Late Application Fee Schedule B reduce fee activity	£71.00	0.0%	£0.00	£71.00	£0.00	£71.00	OS
Late Application for other Part B activity or any other solvent emission	£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00	OS
Late Application for Mobile Plant	£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00	OS
Late Application Fee Schedule B Vehicle refinishers or any other Part B	£279.00	0.0%	£0.00	£279.00	£0.00	£279.00	OS
Annual Subsistence Fee - Standard Process							
Low	£772.00	0.0%	£0.00	£772.00	£0.00	£772.00	OS
Medium	£1,161.00	0.0%	£0.00	£1,161.00	£0.00	£1,161.00	OS
High	£1,747.00	0.0%	£0.00	£1,747.00	£0.00	£1,747.00	OS
An additional charge of £104 for Low, £156 for Medium and £207 for High applies to the above where the permit is for a combined part B and waste installation.							
- Reduced fee activities							
Low	£79.00	0.0%	£0.00	£79.00	£0.00	£79.00	OS
Medium	£158.00	0.0%	£0.00	£158.00	£0.00	£158.00	OS
High	£237.00	0.0%	£0.00	£237.00	£0.00	£237.00	OS
- PVR I & II Combined							
Low	£113.00	0.0%	£0.00	£113.00	£0.00	£113.00	OS
Medium	£226.00	0.0%	£0.00	£226.00	£0.00	£226.00	OS
High	£341.00	0.0%	£0.00	£341.00	£0.00	£341.00	OS
- Vehicle refinishers							
Low	£228.00	0.0%	£0.00	£228.00	£0.00	£228.00	OS
Medium	£365.00	0.0%	£0.00	£365.00	£0.00	£365.00	OS
High	£548.00	0.0%	£0.00	£548.00	£0.00	£548.00	OS
- Mobile Screening and crushing plant 1st to 2nd Permits							
Low	£626.00	0.0%	£0.00	£626.00	£0.00	£626.00	OS
Medium	£1,034.00	0.0%	£0.00	£1,034.00	£0.00	£1,034.00	OS
High	£1,551.00	0.0%	£0.00	£1,551.00	£0.00	£1,551.00	OS
- Mobile Screening and crushing plant 3rd to 7th Permits							
Low	£385.00	0.0%	£0.00	£385.00	£0.00	£385.00	OS
Medium	£617.00	0.0%	£0.00	£617.00	£0.00	£617.00	OS
High	£924.00	0.0%	£0.00	£924.00	£0.00	£924.00	OS
- Mobile Screening and crushing plant 8th and Subsequent permits							
Low	£198.00	0.0%	£0.00	£198.00	£0.00	£198.00	OS
Medium	£314.00	0.0%	£0.00	£314.00	£0.00	£314.00	OS
High	£473.00	0.0%	£0.00	£473.00	£0.00	£473.00	OS

Prosperous Communities Committee	Environment Services Local Air Pollution continued						
	2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
	£	% Type	or £	£	£	£	
All charges are set by DEFRA							
Application Fee for Part A(2) Activity							
For Each Part A(2)							
SWIP (Small Waste Incineration Plant Installation)	£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00	OS
Mobile Small Waste Incineration Plant	£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00	OS
Late Fee Application Part A(2)	£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00	OS
Variation of Part A(2) Permit	£1,368.00	0.0%	£0.00	£1,368.00	£0.00	£1,368.00	OS
Subsistence Charge for Part A(2)							
Low	£1,343.00	0.0%	£0.00	£1,343.00	£0.00	£1,343.00	OS
Medium	£1,507.00	0.0%	£0.00	£1,507.00	£0.00	£1,507.00	OS
High	£2,230.00	0.0%	£0.00	£2,230.00	£0.00	£2,230.00	OS
Where a part B installation is subject to reporting under the E-PRTR regulation an additional charge of £104 applies.							
Transfer and Surrender							
Transfer Schedule B Part B Reduced Fee Activity	Total Transfer	£0.00	0.0%	£0.00	£0.00	£0.00	OS
Transfer Schedule B Part B Reduced Fee Activity	Partial Transfer	£47.00	0.0%	£0.00	£47.00	£47.00	OS
Transfer Schedule B Part B Any Other Part B or Solvent Emission Activity	Total Transfer	£169.00	0.0%	£0.00	£169.00	£169.00	OS
Transfer Schedule B Part B Any Other Part B or Solvent Emission Activity	Partial Transfer	£497.00	0.0%	£0.00	£497.00	£497.00	OS
Joint Application to Transfer Part B Mobile Plant		£53.00	0.0%	£0.00	£53.00	£53.00	OS
Surrender Part B Permit		£0.00	0.0%	£0.00	£0.00	£0.00	OS
Part A(2) Total Transfer		£235.00	0.0%	£0.00	£235.00	£235.00	OS
Part A(2) Partial Transfer		£698.00	0.0%	£0.00	£698.00	£698.00	OS
Part A(2) Surrender Permit		£698.00	0.0%	£0.00	£698.00	£698.00	OS
Part A (2) where the substantial change results in SWIP		£3,363.00	0.0%	£0.00	£3,363.00	£3,363.00	OS
Substantial Change							
Reduce Fee Activity		£102.00	0.0%	£0.00	£102.00	£102.00	OS
Other Part B or Solvent Emission Activity		£1,050.00	0.0%	£0.00	£1,050.00	£1,050.00	OS
- Standard process where the substantial change results in a new PPC activity		£1,650.00	0.0%	£0.00	£1,650.00	£1,650.00	OS
- New operator at low risk reduced fee		£78.00	0.0%	£0.00	£78.00	£78.00	OS
Subsistence charges can be paid in four equal instalments at an additional cost of £38 p.a.							
Reduced Subsistence Charge		£52.00	0.0%	£0.00	£52.00	£52.00	OS
Late Fee Payment of Subsistence Fees		£52.00	0.0%	£0.00	£52.00	£52.00	OS

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Environment Services Local Air Pollution continued					
		2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type or £	£	£	£	
**Statutory charges are set by DEFRA							
**Request for Information / Document Disclosure where Charging is Permitted	Minimum per request plus cost of materials	£83.00	3.6%	£3.00	£86.00	£0.00	£86.00 OS
	Thereafter per hour	£49.00	4.1%	£2.00	£51.00	£0.00	£51.00 OS
Health Certificates		£67.00	3.0%	£2.00	£69.00	£0.00	£69.00 OS
Food Premises Register	Per page	£3.00	0.0%	£0.00	£3.00	£0.00	£3.00 OS
SFBB Pack	(including diary)	£12.50	6.6%	£0.83	£13.33	£2.67	£16.00 S
Diary Refill		£7.50	0.0%	£0.00	£7.50	£1.50	£9.00 S
Private Water Supply Work	Cost Recovery - Mileage (Per Mile)	£0.40	0.0%	£0.00	£0.40	£0.00	£0.40 OS
	Risk assessment - Maximum Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91 OS
	Sampling (each visit) - Maximum Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91 OS
	Investigation - Maximum Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91 OS
	Granting an authorisation (each authorisation) - Maximum Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91 OS
	Analysing a sample:-						
	Full Laboratory Costs	as per laboratory costs				as per laboratory costs	£0.00
Full Courier Charges	as per laboratory costs				as per laboratory costs	£0.00	£0.00 OS
Public Health Exhumation		£1,124.00	3.5%	£39.00	£1,163.00	£0.00	£1,163.00 OS
Food Advisory	Charge for a visit (up to a maximum 2 hours contact time)	£192.50	3.5%	£6.67	£199.17	£39.83	£239.00 S
	Charge for additional hours	£61.67	4.1%	£2.50	£64.17	£12.83	£77.00 S
Food Hygiene Rating Scheme	Re-inspections	£199.00	3.5%	£7.00	£206.00	£0.00	£206.00 OS
	Additional inspections (outside routine plan)	£199.00	3.5%	£7.00	£206.00	£0.00	£188.00 OS
** Health Act 2006	Smoking in a smoke free place	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00 OS
	Failure to display no smoking sign	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00 OS
Environment Act 2021	Penalty for emission of smoke in smoke control areas	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00 OS

THESE LICENSING TABLES ARE FOR COMMITTEE APPROVAL ONLY - FOLLOW LINK FOR DOCUMENT TO BE PUBLISHED ON LICENCE PAGE OF WLDC WEBSITE:

Prosperous Communities Committee		Licensing - Gambling Act					
		2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type or £	£	£	£	
Bingo Premises Licence							
	Application Fee for Provisional Statement	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Licence for Provisional Statement Premises	£1,132.00	3.5%	£40.00	£1,172.00	£0.00	£1,172.00 OS
	Application Fee New Premises	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00 OS
	Variation of Licence	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Transfer Fee	£1,089.00	3.5%	£38.00	£1,127.00	£0.00	£1,127.00 OS
	Application for Reinstatement	£1,089.00	3.5%	£38.00	£1,127.00	£0.00	£1,127.00 OS
Adult Gaming Centre							
	Application Fee for Provisional Statement	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Licence for Provisional Statement Premises	£1,132.00	3.5%	£40.00	£1,172.00	£0.00	£1,172.00 OS
	Application Fee New Premises	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00 OS
	Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00 OS
	Variation of Licence	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00 OS
	Transfer Fee	£1,089.00	3.5%	£38.00	£1,127.00	£0.00	£1,127.00 OS
	Application for Reinstatement	£1,089.00	3.5%	£38.00	£1,127.00	£0.00	£1,127.00 OS
Family Entertainment Centre							
	Application Fee for Provisional Statement	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Licence for Provisional Statement Premises	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00 OS
	Application Fee New Premises	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00 OS
	Annual Fee	£750.00	0.0%	£0.00	£750.00	£0.00	£750.00 OS
	Variation of Licence	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00 OS
	Transfer Fee	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00 OS
	Application for Reinstatement	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00 OS
Betting Premises (Other)							
	Application Fee for Provisional Statement	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Licence for Provisional Statement Premises	£1,131.00	3.5%	£40.00	£1,171.00	£0.00	£1,171.00 OS
	Application Fee New Premises	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Annual Fee	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00 OS
	Variation of Licence	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Transfer Fee	£1,089.00	3.5%	£38.00	£1,127.00	£0.00	£1,127.00 OS
	Application for Reinstatement	£1,089.00	3.5%	£38.00	£1,127.00	£0.00	£1,127.00 OS
Betting Premises (Tracks)							
	Application Fee for Provisional Statement	£1,257.00	3.5%	£44.00	£1,301.00	£0.00	£1,301.00 OS
	Licence for Provisional Statement Premises	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00 OS
	Application Fee New Premises	£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00 OS
	Annual Fee	£888.00	1.2%	£12.00	£1,000.00	£0.00	£1,000.00 OS
	Variation of Licence	£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00 OS
	Transfer Fee	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00 OS
	Application for Reinstatement	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00 OS

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Licensing - Gambling Act (contd)						
	2024/25 £	Proposed Increase / (Decrease)		2025/26 £	VAT Amount £	2025/26 Charge Inc. VAT £	VAT Rate	
		% Type	or £					
Miscellaneous								
Change of Circumstances	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
Fee for Copy of a Licence Under the Gambling Act 2005	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
Temporary Usage License	£470.00	3.4%	£16.00	£486.00	£0.00	£486.00	OS	
Unlicensed FEC's & Prize gaming Permits (10 year duration)								
New Gaming Machine Permit (no annual fee)	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
Renewal	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
Change of name on permit	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
Copy of permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
New Prize Gaming Permit (no annual fee)	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
Renewal	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
Change of name on permit	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
Copy of permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
Club Gaming Permit & Club Machine Permit (10 year duration)								
New grant Club Gaming Permit	£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS	
New grant Club Gaming Permit with Club Premises Certificate (fast track)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
Renewal	£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS	
Renewal of Club Gaming Permit with Club Premises Certificate (fast track)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
Annual Fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
Variation	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
Copy of permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
Lotteries								
Society Lottery - New	£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS	
Society Lottery - Renewal	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS	
Machines in Alcohol Licensed premises - 3 or more machines								
New	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS	
Annual Fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
Transfer	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
Variation	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
Change of name on permit	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
Copy of gaming machine permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
Gambling Machine Permit - Up to 2 Machines	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
			One-off fee					

Prosperous Communities Committee		Licensing						
	2024/25 £	Proposed Increase / (Decrease)		2025/26 £	VAT Amount £	2025/26 Charge Inc. VAT £	VAT Rate	
		% Type	or £					
Taxi Licensing (Including Horse Drawn Omnibus)								
Driver's License Application (3Yr)								
			New/Renewal					
Knowledge Test Fee Including ID check	£211.00	6.2%	£13.00	£224.00	£0.00	£224.00	OS	
Knowledge Test Fee - Resit	£42.00	2.4%	£1.00	£43.00	£0.00	£43.00	OS	
DBS Admin Fee*	£40.00	2.5%	£1.00	£41.00	£0.00	£41.00	OS	
DBS Admin Fee*	£38.00	0.0%	£0.00	£38.00	£0.00	£38.00	OS	
DBS Admin Fee*	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS	
<i>*This fee is controlled by City of Lincoln Council and subject to change</i>								
Vehicle Licensing								
Vehicle License	£282.00	0.0%	£0.00	£282.00	£0.00	£282.00	OS	
Vehicle License	£282.00	0.0%	£0.00	£282.00	£0.00	£282.00	OS	
Replacement Plate ADD cost of materials	£35.00	2.9%	£1.00	£36.00	£0.00	£36.00	OS	
Replacement Plate & Bracket ADD cost of materials	£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS	
Private Hire Operators Licence (5Yr)	£246.00	0.0%	£0.00	£246.00	£0.00	£246.00	OS	
Transfer of Ownership of Taxi/Private Hire Vehicle License	£34.00	2.9%	£1.00	£35.00	£0.00	£35.00	OS	
Alcohol and Entertainment Licenses								
Charges set by Licensing Act 2003								
New Premise Licence								
Category A	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
Category B	£190.00	0.0%	£0.00	£190.00	£0.00	£190.00	OS	
Category C	£315.00	0.0%	£0.00	£315.00	£0.00	£315.00	OS	
Category D	£450.00	0.0%	£0.00	£450.00	£0.00	£450.00	OS	
Category E	£635.00	0.0%	£0.00	£635.00	£0.00	£635.00	OS	
Large scale application >4999 (minimum fee applies)	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS	
Variation of Premises Licence	£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS	
Change of DPS or Disapplication of DPS	£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS	
Annual fee demand								
Category A	£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS	
Category B	£180.00	0.0%	£0.00	£180.00	£0.00	£180.00	OS	
Category C	£295.00	0.0%	£0.00	£295.00	£0.00	£295.00	OS	
Category D	£320.00	0.0%	£0.00	£320.00	£0.00	£320.00	OS	
Category E	£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS	
Large scale annual fee >4999 (minimum fee applies)	£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	OS	
Minor Variation	£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS	
Provisional Statement	£195.00	0.0%	£0.00	£195.00	£0.00	£195.00	OS	
Register of Interest	£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS	
Copy of Licence	£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS	
Club Premises Certificate - New	£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS	
Club Premises Certificate - Variation	£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS	
Club Premises Certificate - Minor Variation	£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS	
Personal Licence - New	£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS	
Personal Licence - Change of name /address	£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS	
Personal Licence - Copy of Licence (card part, paper part or both)	£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS	
Transfer of Premises Licence	£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS	
Temporary Event Notice	£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS	

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Licensing (contd)								
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT	2025/26	VAT Rate		
		£	%	Type	or £	£	Charge Inc. VAT			
						£	£			
Sale of Animals	New (Part A)	£240.00	3.3%		£8.00	£248.00	£0.00	£248.00	OS	
	New (Part B)	£129.00	3.9%		£5.00	£134.00	£0.00	£134.00	OS	
	Renewal (Part A)	£232.00	3.4%		£8.00	£240.00	£0.00	£240.00	OS	
	Renewal (Part B)	£126.00	3.2%		£4.00	£130.00	£0.00	£130.00	OS	
Animal Boarding Establishments (Excludes vet fees payable direct to vet)	Cats or Dogs - New (Part A)	£300.00	3.7%		£11.00	£311.00	£0.00	£311.00	OS	
	Cats or Dogs - New (Part B)	£129.00	3.9%		£5.00	£134.00	£0.00	£134.00	OS	
	Cats or Dogs - Renewal (Part A)	£292.00	3.4%		£10.00	£302.00	£0.00	£302.00	OS	
	Cats or Dogs - Renewal (Part B)	£126.00	3.2%		£4.00	£130.00	£0.00	£130.00	OS	
	Cats and Dogs (Dual) - New (Part A)	£353.00	3.4%		£12.00	£365.00	£0.00	£365.00	OS	
	Cats and Dogs (Dual) - New (Part B)	£129.00	3.9%		£5.00	£134.00	£0.00	£134.00	OS	
	Cats and Dogs (Dual) - Renewal (Part A)	£342.00	3.5%		£12.00	£354.00	£0.00	£354.00	OS	
	Cats and Dogs (Dual) - Renewal (Part B)	£126.00	3.2%		£4.00	£130.00	£0.00	£130.00	OS	
	Home Boarding - New (Part A)	£199.00	3.5%		£7.00	£206.00	£0.00	£206.00	OS	
	Home Boarding - New (Part B)	£129.00	3.9%		£5.00	£134.00	£0.00	£134.00	OS	
	Home Boarding - Renewal (Part A)	£192.00	3.6%		£7.00	£199.00	£0.00	£199.00	OS	
	Home Boarding - Renewal (Part B)	£126.00	3.2%		£4.00	£130.00	£0.00	£130.00	OS	
	Hiring of Horses	New or Renewal (Part A) + vet fee	£300.00	3.7%		£11.00	£311.00	£0.00	£311.00	OS
		New or Renewal (Part B) + vet fee	£133.00	3.8%		£5.00	£138.00	£0.00	£138.00	OS
Dog Breeding	New (part A) + vet fee	£300.00	3.7%		£11.00	£311.00	£0.00	£311.00	OS	
	New (part B)	£133.00	3.8%		£5.00	£138.00	£0.00	£138.00	OS	
	Renewal (Part A)	£292.00	3.4%		£10.00	£302.00	£0.00	£302.00	OS	
	Renewal (Part B)	£133.00	3.8%		£5.00	£138.00	£0.00	£138.00	OS	
Dog Day Care	New (Part A)	£199.00	3.5%		£7.00	£206.00	£0.00	£206.00	OS	
	New (Part B)	£133.00	3.8%		£5.00	£138.00	£0.00	£138.00	OS	
	Renewal (Part A)	£192.00	3.6%		£7.00	£199.00	£0.00	£199.00	OS	
	Renewal (Part B)	£126.00	3.2%		£4.00	£130.00	£0.00	£130.00	OS	
Exhibition Of Animals	New or Renewal (Part A)	£199.00	3.5%		£7.00	£206.00	£0.00	£206.00	OS	
Application to be re-rated	per hour or part of	£76.00	3.9%		£3.00	£79.00	£0.00	£79.00	OS	
Variation to the licence	per hour or part of	£76.00	3.9%		£3.00	£79.00	£0.00	£79.00	OS	
Dangerous Wild Animals (Excluding vet fees)	Vets fees plus admin costs of	£198.00	3.5%		£7.00	£205.00	£0.00	£205.00	OS	
Zoos (Excluding vet fees) - 4 yr. initial application	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£862.00	3.5%		£30.00	£892.00	£0.00	£892.00	OS	
Zoos (Excluding vet fees) - 6 yr. licence	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£2,104.00	3.5%		£74.00	£2,178.00	£0.00	£2,178.00	OS	
Scrap Metal										
New/Renewal Collectors fee - 3 yr.	Admin/processing of application (part A)	£131.00	3.8%		£5.00	£136.00	£0.00	£136.00	OS	
	Document inspection - year 1 (part B)	£48.00	4.2%		£2.00	£50.00	£0.00	£50.00	OS	
	Document inspection - year 2 (part B)	£50.00	4.0%		£2.00	£52.00	£0.00	£52.00	OS	
	Document inspection - year 3 (part B)	£50.00	4.0%		£2.00	£52.00	£0.00	£52.00	OS	
Change of details, name / address		£15.00	6.7%		£1.00	£16.00	£0.00	£16.00	OS	
New/Renewal Site fee - 3 yr.	Part A Admin of application includes initial yr. 1 inspection by 2 officers	£505.00	3.6%		£18.00	£523.00	£0.00	£523.00	OS	
	Part B Follow up compliance inspection by 2 officers - year 1	£317.00	3.5%		£11.00	£328.00	£0.00	£328.00	OS	
	Part B Follow up compliance inspection - year 2 by 2 officers	£329.00	3.6%		£12.00	£341.00	£0.00	£341.00	OS	
Change of site manager		£49.00	4.1%		£2.00	£51.00	£0.00	£51.00	OS	
Sex Shop Licences and Sexual Entertainment Venues	Initial application (part A)	£2,204.00	3.5%		£77.00	£2,281.00	£0.00	£2,281.00	OS	
	compliance check (part B)	£164.00	3.7%		£6.00	£170.00	£0.00	£170.00	OS	
	Renewal (part A)	£392.00	3.6%		£14.00	£406.00	£0.00	£406.00	OS	
	compliance check (part B)	£164.00	3.7%		£6.00	£170.00	£0.00	£170.00	OS	
	Transfer fee	£273.00	3.7%		£10.00	£283.00	£0.00	£283.00	OS	
Skin Piercing	Premises registration	£210.00	3.3%		£7.00	£217.00	£0.00	£217.00	OS	
	Personal registration	£63.00	3.2%		£2.00	£65.00	£0.00	£65.00	OS	
	Personal Registration for conventions	£20.00	5.0%		£1.00	£21.00	£0.00	£21.00	OS	
Street Trading Consents		£232.00	3.4%		£8.00	£240.00	£0.00	£240.00	OS	
Copy of Any License Not Covered by the Licensing Act 2003 or Gambling Act 2005		£13.00	0.0%		£0.00	£13.00	£0.00	£13.00	OS	

* To comply with legal requirements relevant licence fees are now made up of two parts. Part A is payable upon application, and Part B is only payable if the licence is granted and must be paid prior to the licence being issued. Applicants may, if they wish, pay both parts together at the time of the application but are under no obligation to do so. If an applicant does pay both parts of the fee at the time of the application and the licence is subsequently refused Part B will be refunded.

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Mobile Homes						
2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate			
						£	% Type	or £
Mobile Homes Act 2013								
Caravan Site - Fit & Proper Person	One-off license	£273.00	3.7%	£10.00	£283.00	£0.00	£283.00	OS
Issue of a New Licence		£360.00	3.6%	£13.00	£373.00	£0.00	£373.00	OS
Deposit of Site Rules		£36.00	2.8%	£1.00	£37.00	£0.00	£37.00	OS
Transfer and Alteration of a Licence		£120.00	3.3%	£4.00	£124.00	£0.00	£124.00	OS

Prosperous Communities Committee		Land Charges						
2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate			
						£	% Type	or £
Access to data	Access to information not held on public registers (includes £5 admin fee)	£28.00	3.6%	£1.00	£29.00	£0.00	£29.00	OS
	Cancellation Fee	£7.50	3.3%	£0.25	£7.75	£0.00	£7.75	OS
CON 29R	One parcel	£83.17	3.5%	£2.91	£86.08	£17.22	£103.30	S
	Each additional parcel	£19.33	3.5%	£0.67	£20.00	£4.00	£24.00	S
	Lincolnshire County Council Fee**	£59.17	9.9%	£5.83	£65.00	£13.00	£78.00	S
CON 29O								
submitted with CON29R	Each printed enquiry	£23.33	3.6%	£0.84	£24.17	£4.83	£29.00	S
submitted on its own	Each printed enquiry	£23.33	3.6%	£0.84	£24.17	£4.83	£29.00	S
Administration Fee		£15.00	5.5%	£0.83	£15.83	£3.17	£19.00	S
Additional Enquiries *	Per additional enquiry	£38.00	2.6%	£1.00	£39.00	£7.80	£46.80	S/O
Office copy of any entry in the register (not including a copy or extract of any plan or document filed pursuant to these rules)								S

* The VAT treatment of this supply will follow the treatment of the initial search (e.g. if CON29 it will be taxable, but if LLC1 it will be outside the scope)
 ** Set by Lincolnshire County Council

Prosperous Communities Committee		Cemeteries						
2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate			
						£	% Type	or £
Cost for interment of a person who had been a West Lindsey resident at the time of their death								
	Single Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£744.00	0.0%	£0.00	£744.00	£0.00	£744.00	OS
	Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£1,042.00	0.0%	£0.00	£1,042.00	£0.00	£1,042.00	OS
	Single Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£372.00	0.0%	£0.00	£372.00	£0.00	£372.00	OS
	Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£520.00	0.0%	£0.00	£520.00	£0.00	£520.00	OS
	Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey resident	£446.00	0.0%	£0.00	£446.00	£0.00	£446.00	OS
	Cremated remains only grave not exceeding 4' 6" x 4' (child) For the interment of a West Lindsey resident	£120.00	0.0%	£0.00	£120.00	£0.00	£120.00	OS
	Child grave up to 17 years	£193.00	0.0%	£0.00	£193.00	£0.00	£193.00	OS
Cost for interment of a person who had not been a West Lindsey resident at the time of their death								
	Single Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£1,545.00	0.0%	£0.00	£1,545.00	£0.00	£1,545.00	OS
	Double Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£2,165.00	0.0%	£0.00	£2,165.00	£0.00	£2,165.00	OS
	Single Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£775.00	0.0%	£0.00	£775.00	£0.00	£775.00	OS
	Double Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£1,081.00	0.0%	£0.00	£1,081.00	£0.00	£1,081.00	OS
	Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey Non resident	£928.00	0.0%	£0.00	£928.00	£0.00	£928.00	OS
	Cremated remains only grave not exceeding 4' 6" x 4' (child up to 12 years) For the interment of a West Lindsey Non resident	£120.00	0.0%	£0.00	£120.00	£0.00	£120.00	OS
	Child grave up to 17 years	£193.00	0.0%	£0.00	£193.00	£0.00	£193.00	OS
	Exhumation:				£0.00			
	Body *	£647.00	3.6%	£23.00	£670.00	£0.00	£670.00	OS
	Cremated remains *	£323.00	3.4%	£11.00	£334.00	£0.00	£334.00	OS

* There will be an additional cost - Public Health Exhumation of £1000

Monuments, Gravestones, Tablets & Monumental Inscriptions (Permission to erect) (includes initial inscription)								
	Headstone up to 18 inches (C)	£140.50	3.2%	£4.50	£145.00	£0.00	£145.00	OS
	Headstone 18 inches to 3ft (B)	£168.50	3.3%	£5.50	£174.00	£0.00	£174.00	OS
	Headstone over 3ft but under 4ft (B)	£305.00	3.6%	£11.00	£316.00	£0.00	£316.00	OS
	Small vase (up to 6 inches) (B) (C)	£60.00	3.3%	£2.00	£62.00	£0.00	£62.00	OS
	Vase (6 inches to 1ft) (B) (C)	£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
	Plaque (not exceeding 8" x 4" (fixed)) (B) (C)	£60.00	3.3%	£2.00	£62.00	£0.00	£62.00	OS
	Plaque (not exceeding 12" x 6" (fixed)) (B) (C)	£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
	Flat stone (not exceeding 12" x 12") (B) (C)	£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
	Flat stone (not exceeding 12" x 18") (B) (C)	£124.50	3.6%	£4.50	£129.00	£0.00	£129.00	OS
	Memorial figurine (not exceeding 12" (fixed)) (B) (C)	£112.00	3.6%	£4.00	£116.00	£0.00	£116.00	OS
	Memorial figurine (12" up to 24" (fixed)) (B) (C)	£134.00	3.7%	£5.00	£139.00	£0.00	£139.00	OS
	For each inscription after the first	£50.50	3.0%	£1.50	£52.00	£0.00	£52.00	OS

Registration Fees								
	Per certified copy of a certificate of grant of exclusive Right of Burial	£85.00	0.0%	£0.00	£85.00	£0.00	£85.00	OS
	Per certified copy of entry in Register of Burials	£85.00	0.0%	£0.00	£85.00	£0.00	£85.00	OS
Copies of Certificates								
	Permission to plant memorial tree	£96.00	0.0%	£0.00	£96.00	£0.00	£96.00	OS
	Permission to install memorial seat	£96.00	0.0%	£0.00	£96.00	£0.00	£96.00	OS

NB. Burial grounds are at Market Rasen & Springthorpe

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Operational Services						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Additional Blue Sacks *	Per 5 sacks	£10.00	5.0%	£0.50	£10.50	£0.00	£10.50	OS
*Postage & packaging will be the applicable charge at the time of posting								
Garden Waste Wheeled Bin (Annual charge)	Collection of 1st bin	£44.00	4.5%	£2.00	£46.00	£0.00	£46.00	OS
Garden Waste Wheeled Bin (Annual charge)	Collection of 2nd and subsequent bins	£44.00	4.5%	£2.00	£46.00	£0.00	£46.00	OS
Wheeled Bin Replacement (supply & delivery)	Green/Black /Blue/Purple	£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS
Wheeled Bins for New Properties (supply & delivery)	Green/Black /Blue/Purple	£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS
Bulky Household Waste Collections	Collection articles worth up to 6 points Additional articles worth 1 point collected at the same time	£34.30	3.5%	£1.20	£35.50	£0.00	£35.50	OS
£4.50		3.3%	£0.15	£4.65	£0.00	£4.65	OS	
Collection and Disposal of Fridges and Freezers from Commercial Premises		£107.00	3.5%	£3.75	£110.75	£0.00	£110.75	OS
Big Bin Hire for a week - 1,100 litre bin		£60.00	0.0%	£0.00	£60.00	£0.00	£60.00	OS
Big Bin Hire for a week - 660 litre bin		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS

Prosperous Communities Committee		Crematorium						
		2024/25	Proposed Increase / (Decrease)		2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Cremation		£910.00	3.3%	£30.00	£940.00	£0.00	£940.00	X
Early start (09:00 & 09:45)		£800.00	3.1%	£25.00	£825.00	£0.00	£825.00	X
Direct Cremation (no attendance 08:45)		£485.00	3.1%	£15.00	£500.00	£0.00	£500.00	X
The Farewell Service	A 10 minute service, for 6 mourners, 1 piece of music played on repeat. No minister.	£555.00	3.6%	£20.00	£575.00	£0.00	£575.00	X
Body parts/slides and blocks		£90.00	5.6%	£5.00	£95.00	£0.00	£95.00	X
Saturday service (with discussion with Manager)		£1,324.00	3.1%	£41.00	£1,365.00	£0.00	£1,365.00	X
Late cancellation fee (cancellations within 72 hours of service)		£130.00	3.8%	£5.00	£135.00	£0.00	£135.00	X
Chapel fee (extension 20 minutes)		£208.00	5.8%	£12.00	£220.00	£0.00	£220.00	X
Chapel fee (extension 40 minutes)		£267.00	12.4%	£33.00	£300.00	£0.00	£300.00	X
Memorial Service (45mins)		£267.00	12.4%	£33.00	£300.00	£0.00	£300.00	X
Strewing/scattering of cremated remains from elsewhere		£55.00	0.0%	£0.00	£55.00	£0.00	£55.00	X
Webcast recording - Live Only	Stream a service live on request	£41.67	10.0%	£4.16	£45.83	£9.17	£55.00	S
Digital download of the service when ordered with webcast					£20.00	£4.00	£24.00	S
Digital download of the service - stand alone product					£36.00	£7.20	£43.20	S
Bundle	Webcast recording - Live & On Demand	£50.00	8.3%	£4.17	£54.17	£10.83	£65.00	S
Bundle	DVD, USB, Blue-Ray, Audio CD	£54.17	0.0%	£0.00	£54.17	£10.83	£65.00	S
Bundle	Halo Photo	£16.67	0.0%	£0.00	£16.67	£3.33	£20.00	S
Bundle	Music Slideshow	£72.50	0.0%	£0.00	£72.50	£14.50	£87.00	S
Bundle	Obitus Bundle	£158.33	12.3%	£19.42	£177.75	£35.55	£213.30	S
DVD recording (each subsequent copy)		£26.67	9.4%	£2.50	£29.17	£5.83	£35.00	S
Visual tribute (1 photograph)	First photo is free, second is chargeable.	£16.67	0.0%	£0.00	£16.67	£3.33	£20.00	S
Basic Slideshow	Photo slide show of up to 25 photos with simple transitions that can be either played in loop throughout the service at a specific point in the service, not timed to music.	£43.33	5.8%	£2.50	£45.83	£9.17	£55.00	S
Themed Tribute	A photo montage with a difference; users can choose from a range of themes and have up to 25 photos professionally edited and timed to their chosen piece of music.	£83.33	0.0%	£0.00	£83.33	£16.67	£100.00	S
Bespoke Tribute	A professionally crafted bespoke tribute for the service by our in-house media team. Families and arrangers will have access to a "bespoke concierge" to create something unique and personal.	£333.33	0.0%	£0.00	£333.33	£66.67	£400.00	S
Visual tribute (for additional 25 photos)	Both standard and professionally edited slideshow	£27.50	0.0%	£0.00	£27.50	£5.50	£33.00	S
Video tribute (up to 5 minutes)	A family supplies video tribute	£36.67	0.0%	£0.00	£36.67	£7.33	£44.00	S
Video Book	A keepsake Video Book displaying the service, Tribute, or both.	£83.33	0.0%	£0.00	£83.33	£16.67	£100.00	S
Memory Box	A premium quality Memory Box with 25 printed photos, a keepsake USB and a keepsake DVD displaying the Live Stream/ Tribute, or both if both products were chosen	£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
A download link of the pro-tribute		£20.00	0.0%	£0.00	£20.00	£4.00	£24.00	S
Extra work (Pro tribute)		£18.33	13.6%	£2.50	£20.83	£4.17	£25.00	S

APPENDIX 3 – FEES AND CHARGES 2025/2026

Prosperous Communities Committee		Crematorium						
2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate			
£	% Type or £	£	£	£	£			
Book of Remembrance (3 lines)	3 lines from 2024/2025 (2 lines no longer available)	£91.67	3.6%	£3.33	£95.00	£19.00	£114.00	S
Book of Remembrance (each additional line) (to a maximum of 8 lines)		£10.00	4.2%	£0.42	£10.42	£2.08	£12.50	S
Book of Remembrance (illustrations)	plus Admin Fee £10-£30 dependent on requirements	POA			POA	POA	POA	S
Miniature book (leather - 2 lines)		£97.08	3.0%	£2.92	£100.00	£20.00	£120.00	S
Miniature book (leather - 5 lines)		£118.33	2.1%	£2.50	£120.83	£24.17	£145.00	S
Miniature book (leather - 8 lines)		£130.00	2.6%	£3.33	£133.33	£26.67	£160.00	S
Memorial card (2 lines)		£43.33	5.8%	£2.50	£45.83	£9.17	£55.00	S
Memorial card (5 lines)		£65.00	2.6%	£1.67	£66.67	£13.33	£80.00	S
Memorial card (8 lines)		£75.00	5.6%	£4.17	£79.17	£15.83	£95.00	S
Additional inscription to existing books and cards		£20.00	16.7%	£3.33	£23.33	£4.67	£28.00	S
Floral design (available for 5 and 8 lines only)		£43.33	5.8%	£2.50	£45.83	£9.17	£55.00	S
Caskets *		£49.17	10.2%	£5.00	£54.17	£10.83	£65.00	S
Temporary deposit of Cremated remains per month after initial month		£12.50	33.4%	£4.17	£16.67	£3.33	£20.00	S
Virtual Memorial Service		£62.50	0.0%	£0.00	£62.50	£12.50	£75.00	S
Virtual Memorial Service including music tribute		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
Sanctum 2000 vault (leased for 10 years) including up to 80 letters **		£943.33	3.5%	£33.34	£976.67	£195.33	£1,172.00	S
Sanctum 2000 vault - per letter above 80		£2.92	5.5%	£0.16	£3.08	£0.62	£3.70	S
Desk Memorial **		£579.17	2.9%	£16.66	£595.83	£119.17	£715.00	S
Barbican memorial (space lease for 5 years) **		£245.00	3.7%	£9.17	£254.17	£50.83	£305.00	S
Mulberry Tree - per leaf, space leased for 5 years		£166.67	3.5%	£5.83	£172.50	£34.50	£207.00	S
Mulberry Tree - per leaf with motif, space leased for 5 years		£195.83	3.4%	£6.67	£202.50	£40.50	£243.00	S
Memorial Glass Offering - Robin Ornament	Individual handmade ashes into glass ornaments containing a small amount of loved ones ashes and comes with a certificate of authenticity.	£95.83	4.4%	£4.17	£100.00	£20.00	£120.00	S
Memorial Glass Offering - Memorial Bauble with Stand		£120.83	3.5%	£4.17	£125.00	£25.00	£150.00	S

* If a casket is sold as part of a funeral package it will be exempt from VAT; if supplied on its own it will be standard rated
 ** Sanctum 2000 vault/Barbican memorial/Desk memorial/Mulberry tree - additional artwork/photo plaque can be provided - POA (plus Admin Fee £10-£30 dependent on requirements)
 *** When a Mulberry leaf, Barbican plaque, Desk memorial or Sanctum vault is purchased there will be a 10% discount applied to any book of remembrance purchase.

Prosperous Communities Committee		Trinity Arts Centre						
2024/25	Proposed Increase / (Decrease)	2025/26	VAT Amount	2025/26 Charge Inc. VAT	VAT Rate			
£	% Type or £	£	£	£	£			
Space Hire								
Community - Theatre Hire - Performance	Up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£425.00	0.0%	£0.00	£425.00	£85.00	£510.00	S
Community - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£55.00	0.0%	£0.00	£55.00	£11.00	£66.00	S
Community - Theatre Hire - Room only	Per hour	£44.50	0.0%	£0.00	£44.50	£0.00	£44.50	X
Commercial - Theatre Hire - Performance	up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£552.50	0.0%	£0.00	£552.50	£110.50	£663.00	S
Commercial - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£71.50	0.0%	£0.00	£71.50	£14.30	£85.80	S
Commercial - Theatre Hire - Room only	Per hour	£58.00	0.0%	£0.00	£58.00	£0.00	£58.00	X
Community - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£192.50	0.0%	£0.00	£192.50	£38.50	£231.00	S
Commercial - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£250.00	0.0%	£0.00	£250.00	£50.00	£300.00	S
Community - Ancillary Room Hire only	Per hour	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	X
Commercial - Ancillary Room Hire only	Per hour	£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	X
Services								
Community - Ticketing Service Charge	Per ticket	£1.00	0.0%	£0.00	£1.00	£0.20	£1.20	S
Commercial - Ticketing Service Charge	Per ticket	£1.46	0.0%	£0.00	£1.46	£0.29	£1.75	S
Additional Staffing Charge	Per person/per hour	£20.00	0.0%	£0.00	£20.00	£4.00	£24.00	S
Technical Programming Session	up to 5hrs time with Technician	£125.00	0.0%	£0.00	£125.00	£25.00	£150.00	S
Packages								
Community - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£575.00	0.0%	£0.00	£575.00	£115.00	£690.00	S
Community - Full Venue Hire - Rehearsal/Get-in	Per Hour	£85.00	0.0%	£0.00	£85.00	£17.00	£102.00	S
Community - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£342.50	0.0%	£0.00	£342.50	£68.50	£411.00	S
Commercial - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£828.50	0.0%	£0.00	£828.50	£165.70	£994.20	S
Commercial - Full Venue Hire - Rehearsal/Get-in	Per Hour	£126.70	0.0%	£0.00	£126.70	£25.34	£152.04	S
Commercial - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£526.00	0.0%	£0.00	£526.00	£105.20	£631.20	S
Catering Essentials Package	Per delegate/Per day (includes Selection of tea, coffee, water and cordial provided during hire)	£1.25	0.0%	£0.00	£1.25	£0.25	£1.50	S
Community - Full Production Week	up to 15hrs for Rehearsal/get in/get out/dress and 4days up to 5hrs per day for Performance	£2,525.00	0.0%	£0.00	£2,525.00	£505.00	£3,030.00	S
Cinema								
Films cost *there will also be an additional cost of £1 booking fee per ticket		£2.49	33.7%	£0.84	£3.33	£0.66	£3.99	S
Quad Film Ticket (4 people) there will be also be an additional charge of £4 booking fee		£6.67	37.3%	£2.49	£9.16	£1.83	£10.99	S
Booking Fee (face to face / phone)		£1.00	0.0%	£0.00	£1.00	£0.00	£1.00	X
Ticket insurance per ticket	£2 incl VAT	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S

* concessionary prices eligibility are school children, those on income support, senior citizens, students, those on disability allowance, Military id card and Blue light card

APPENDIX 4

CAPITAL INVESTMENT STRATEGY 2025/26 – 2029/30

1. Introduction

The Council is required to approve a Capital Investment Strategy in accordance with the Prudential Code for Capital Finance in Local Authorities.

The Capital Investment Strategy provides a high-level overview of how capital investment, capital financing and treasury management activity supports the provisions of services. It considers associated risks and how they are managed and ensures that future financial implications are identified to inform future year's budgets and financial sustainability.

The Strategy forms part of the Council's overall Corporate Planning Framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the Council's corporate priorities and objectives over a medium term (five year) planning horizon and ensures that the revenue implications of investments are both affordable and sustainable.

The strategy provides a framework for determining the relative importance of individual capital projects. It defines how the capital programme is to be formulated, and it identifies issues and options that influence revenue and capital spending and sets out how the resources will be managed.

Key elements of the strategy.

- Ensures investments meet our Corporate Plan objectives
- Incorporates the requirements of the Asset Management Plan
- Enables the development of a Capital Investment Programme over the medium term (5 years)
- A framework which will identify priorities for the use of resources for investment.
- Decisions are based on sound business cases.
- Risks are identified and mitigated where possible
- Directly links to the Treasury Management Strategy ensuring an affordable and sustainable Capital Investment Programme in adherence to legislation and the Prudential Code.
- Informs the Medium-Term Financial Plan by identifying the revenue impacts of investment decisions.
- Incorporates an annual review to ensure the programme still meets our priorities.
- Considers innovative solutions to funding.

a) Strategy Principles

- The investment programme will support the Council's strategic priorities, therefore, the capital investment programme will link to all key strategic planning documents: specifically the Corporate Plan, Executive Business Plan, Medium Term Financial Plan and the Asset Management Plan.
- Schemes within the programme will be prioritised on an authority wide basis and the process of assessing investments, against specific criteria, will optimise the benefit and relative importance of potential schemes.
- Responsible Investing (RI) - investing in opportunities that seek to generate both financial value and sustainable growth,
- Socially responsible investing (SRI), also known as sustainable, socially conscious, "green" or ethical investing (ESG), as well as any investment strategy which seeks to consider both financial return and social good.

b) Capital Investment Policy

The Capital Investment Strategy will be underpinned by a Land and Property Investment Policy. The policy does not describe detailed operational investment activity but does describe the framework, and principal [underlying] considerations, which the Council will follow when reviewing and subsequently agreeing investment opportunities. It is designed to support the goals and objectives as outlined in the Corporate Plan, the general objectives of a UK public sector service provider and the very specific aims; goals and aspirations of the Council members; executive officers and their teams.

c) Finance Principles

- The overarching principal is the commitment to achieve affordable capital investments over the longer term.
- To pursue all available external funding options and opportunities for leverage of external resources.
- Ensure evaluation for value for money investments by whole life costing (where applicable) and by having robust Business Cases with full financial modelling, and appropriate due diligence in estimates in order to inform the full financial implications
- To develop partnerships, including the pursuit of shared services, joint ventures and community arrangements, where appropriate, to achieve the Council's investment aspirations and value for money.
- Monitoring and evaluation of approved budgets will form part of the quarterly budget monitoring reports.
- Monitoring and evaluation of approved Programmes and projects will form part of Performance Management.
- Encourage community engagement by informing on priorities and consultation on proposals.
- To invest in non-treasury activities to support ongoing sustainability in the delivery of services.
- Regularly review Business Cases as schemes are developed and update financial models to reflect future budget impacts.

d) Asset Management Principles

The Asset Management Policy ensures that.

- We will take all reasonable and practical steps to ensure the health, safety and wellbeing of staff, visitors and contractors who use or visit our buildings, land or property and who use or are in contact with supporting asset infrastructure.
- We will ensure that all our buildings and land and property assets are fully compliant with current legal requirements, are fit for purpose and managed and maintained in accordance with best practice.
- We will ensure that infrastructure supporting our physical assets is safe and fully compliant with relevant legislative and regulatory requirements.
- All activity on our assets will be carried out in compliance with relevant legislative and statutory requirements.
- We will assess asset related risks and manage such risk in accordance with our corporate risk management policy or in accordance with procedures relevant to the specific asset, its use and function.
- We will retain and/or acquire physical assets which are appropriate to our business and function and dispose of those assets which are not fit for purpose, or which cannot support our business or investment criteria.
- We shall continue to actively develop our asset management systems; processes and procedures in a way which is appropriate; efficient; transparent and sustainable and which supports the best management outcomes for our physical assets.
- We shall continue to train and develop staff across the asset management discipline and apply technology and innovation where practical.
- We shall seek continual improvement of our management capability and activities to ensure value for money for all stakeholders.

3. Capital Investment Priorities

The Council's proposed Capital Investment Programme 2025/26 will support the Corporate Plan's key themes.

- Our People – Health and Wellbeing, Leisure, Skills, Vulnerable Groups and Communities
- Our Place – Economic Growth, External Investment, Social Regeneration, Infrastructure, Enhanced Environment
- Our Council – Finances, Structures, Partnerships, Policies, Governance

The Council's financial planning process ensures that the decisions about the allocation of capital and revenue are taken to achieve a corporate

and consistent approach. The key corporate documents and relevant linkages with this strategy include.

- The Corporate Plan – priorities for the medium term
- The Medium-Term Financial Plan - incorporates the Financial Strategy, revenue budget financial impacts of capital investment decisions.
- The Reserves Strategy- prioritises the use of reserves for capital and revenue purposes.
- The Treasury Management Strategy (including Investment Strategy) informs the affordability and sustainability of prudent investment decisions.
- The Commercial Portfolio Strategy – informs how acquisitions of investment properties will be made on a risk-based approach
- The Value for Money Strategy – Ensuring VFM is achieved from investment decisions.
- The Housing Strategy – Supporting housing growth and regeneration within the district.
- The Land and Property Investment Strategy -
- The Asset Management Policy – Investment needs of our own land and property holdings
- Service Plans – Investment need for delivery of quality services

4. The Capital Investment Strategy Process

The strategic approach to revenue and capital investment decisions needs to be formalised to ensure that our resources are directed to the most appropriate schemes which both deliver our corporate priorities, and which are based on sound business cases. Assessment and prioritisation of capital investments schemes are based on uniform criteria.

Therefore, the Capital Investment Strategy Process has been developed which will ensure that prioritisation of investments is directed to deliver Corporate Objectives and delivery of the Executive Business Plan and Service Business Plans in addition to generating returns to support delivery of core services.

The process for includes:

- Review existing Capital Programme, timing, budget requirements etc.
- Annual review of existing Projects
- Asset Management Plan – detailed costs of required investment in property portfolio and property assets to be disposed.
- Review of asset replacement programmes
- Consideration of financing availability i.e., Earmarked Reserves, Grant funding, Capital Receipts and Prudential Borrowing
- Business Planning – identifying new schemes and projects for evaluation both capital and revenue.
- Evaluation of all proposed schemes against scoring matrix.
- Consider core service funding requirements and opportunities to invest in non-Treasury assets to generate returns

The final approved Capital Investment Programme and its financial implications are included within the Medium-Term Financial Plan, submitted to the Council annually in March for approval.

Fully costed and appraised business cases for each scheme will be presented to a relevant Board for consideration prior to any decision being made.

The Capital Programme consists of 4 levels of activity.

- Pre-Stage 1 – Business Case in preparation
- Stage 1 – Budget approved – requires full business case
- Stage 2 – Business case approved in principal or awaiting funding
- Stage 3 and Business as Usual (BAU) – Approved to spend and funding secured

The investment and the ongoing revenue implications of each scheme are ascertained from the financial implications and appraisals within the business case.

The Capital Investment Value is assessed against the capital definition, and deminimis limits (£10k).

Revenue Implications – include the impact on revenue budgets for running costs/additional staffing etc. and the impact of the cost of borrowing or loss of investment interest if capital receipts and revenue reserves are to be utilised.

5. Governance of the Capital Investment Programme

In accordance with the Constitution and governance arrangements, the Council reviews its capital requirements and determines its Capital Programme within the framework of the MTFP and as part of the annual budget process. Resource constraints mean the Council continually needs to prioritise expenditure in light of its aims and priorities and considers alternative solutions.

To ensure that available resources are allocated optimally, capital programme planning is determined in parallel with service and revenue budget planning processes within the framework of the MTFP.

New programmes of expenditure will be appraised following a clearly defined Business Case gateway process.

The Council will approve in principal the Capital Investment Programme, and will approve the release of funding for replacement and renewal programmes. This is undertaken annually in March as part of budget setting and the approval of the Medium-Term Financial Plan.

The Governance and Audit Committee will provide assurance on this Capital Investment Strategy.

Corporate Policy and Resources Committee will be responsible for approving release of funding for the Capital Investment Programme and will therefore receive reports for each scheme detailing the business case, cost, proposed funding and revenue implications.

Corporate Policy and Resources Committee will receive quarterly monitoring and update reports which may include details of.

- New capital investment schemes
- Slippage in programme delivery
- Programmes removed or reduced
- Virements (budget movements) between schemes
- Revisions in spend profile
- Overspending
- Capital acquisitions and disposals
- Loan advances and outstanding loan balances

Progress on specific programmes will also be monitored in relation to projects through the Performance Monitoring reporting framework.

The Programme Board will receive monthly highlight reports

The Management Team will receive quarterly monitoring reports and any exception reporting.

Budget Managers will receive monthly monitoring reports.

6. Capital Financing

The funding of Capital schemes can come from a number of resources, the use of external resources will take precedent.

- Prudential borrowing
- Revenue contributions and Earmarked Reserves
- Capital Receipts
- External grants and contributions (including S106 and Community Infrastructure Levies (CiL))
- Leasing
- Other sources – i.e., partnerships or private sector involvement

This strategy, the outcomes of which will inform the MTFP, is intended to consider all potential funding options available to the Council and to maximise the financial resources available for investment in corporate priorities and service provision and improvement.

To deliver our strategic objectives, especially in relation to economic and housing growth, regeneration, in addition to investment in commercial property, which is designed to provide a revenue return, significant levels of investment will be required, which will result in a borrowing need.

7 Prudential Borrowing

The Council has discretion to undertake Prudential borrowing to fund capital projects with the full cost of that borrowing (interest and minimum revenue provision) being funded from Council revenue resources and/or capital receipts. This discretion is subject to complying with the Code's regulatory framework which essentially requires any such borrowing to be prudent, affordable and

sustainable. Prudential borrowing provides an option for funding additional capital development however it has to be funded each year from within the revenue budget and by generating additional ongoing income streams from the investment.

Given the pressure on the Council's revenue budget in future years, prudent use will be made of this discretion in cases and only where there is a clear financial benefit, such as "invest to save", "invest to earn". Consideration will only be given to commercial investments where returns are expected to be higher than the revenue costs of the debt, provision of loans where principal repayments will be utilised as proxy for MRP, borrowing or major regeneration schemes which do not increase revenue expenditure levels in the longer term but provide a beneficial economic and or social impact.

The Council will remain cautious and prudent in the extent of prudential borrowing undertaken to fund new capital investment.

Where prudential borrowing is utilised to fund Capital Investment, financial implication considerations will be provided including the risks and opportunities of the investment over both the payback period and over the repayment period of any debt taken out.

8 Revenue Contributions and Earmarked Reserves

Our continued prudent approach is to set aside revenue resources to fund capital replacement programmes and asset management funding.

New Homes Bonus Grant will continue to be set aside for the purpose of investment in growth and regeneration (economic and housing) and this strategy has been included in the MTFP.

We will consider future Earmarking of Reserves for service investment needs, invest to save and invest to earn projects and enhancements to our own property assets, in addition to consideration of revenue contingencies, volatility and budget smoothing.

Our own resources will therefore be utilised to fund those schemes which provide a Socio-Economic return on investment, invest to save schemes which achieve efficiencies, and investment in our operational service asset needs.

9 Capital Receipts

Capital receipts generated from the following sources and where appropriate utilised as detailed.

- Loans principal repayments – used to repay prudential borrowing
- Receipts from Asset Disposal (operational property assets or surplus land)
- Commercial Portfolio Properties – repayment of borrowing
- Share of RTB Housing Transfer Agreement – future investment
- Insurance settlements – replacement of asset

10 External Grants and contributions (incl S106 and Community Infrastructure Levy (CiL))

The Council will actively pursue grants and contributions and other innovative solutions to funding of capital investment schemes. This funding will be utilised in the first instance.

11 Leasing

The use of leasing will be undertaken where alternative funding is not available for vehicles or minor equipment and the revenue budget does not allow for a full capital repayment. Where there is a robust business case then the option of leasing may be considered.

12 Other Sources of Funding

There are a range of other potential funding sources which may be generated locally either by the Council itself or in partnership with others i.e., a growing number of private organisations are showing interest where clear joint benefits exist. Each case will be subject to specific financial appraisals and appropriate governance arrangements.

13. Investment in Commercial Properties (Non-Treasury Investments)

Any acquisition of Commercial Properties will be in accordance with the Commercial Portfolio Strategy and are being acquired to support delivery of services in a financially sustainable organisation. Up to £30m has been approved for investment in Commercial Property in support and protection of Council Services.

Appropriate experts are engaged as required.

All assets will be assessed against a set criteria and the Chief Executive and the Leader of the Council have delegated Authority to complete on the acquisition of assets which score 50 or more out of 70. Any asset which falls below this threshold or registers a zero against any criteria may still be considered but specific justification will need to be provided and the decision to proceed taken to the Corporate Policy and Resources Committee for approval.

An annual review will be undertaken of the Commercial Property Portfolio to ascertain whether its fair value is sufficient to provide security against loss against the capital investment, and therefore adequate to meet the cost of outstanding borrowing.

Under the Minimum Revenue Provision (MRP) Policy, there will be an annual MRP charge for borrowing undertaken to finance Commercial Properties in line with the latest guidance from MHCLG.

A Valuation Volatility Earmarked Reserve has been created with a balance of £0.733m which reflects 4% of purchase price of the portfolio, which will reduce over the medium term, reflecting the introduction of an annual MRP charge to reduce outstanding prudential borrowing. This will help mitigate any financial loss of investment upon the sale of the asset should there be any shortfall

against outstanding debt. A proportion of the annual revenue income generated from the investment will be allocated for risk provision.

A Commercial Contingency revenue base budget is also included within the MTFP to mitigate the risk of not achieving the desired level of yield from the Portfolio in year.

These investment assets are not deemed to be liquid over the short term but are likely to be held for the medium term of 5-10 years.

A number of prudential indicators in relation to these investments are contained within the Treasury Management Strategy and will be monitored throughout the year.

14. Risk

All capital projects have a risk register, with all risks affecting the project considered.

A specific risk of capital investment is the impact on the Council's VAT partial exemption (recovery of exempt VAT up to 5% of overall VAT). If exempt VAT exceeds 5% the whole amount is then irrecoverable. Each scheme is therefore assessed for its impact

15. Conclusion

The Capital Investment Strategy is a working document, which enables the Council to make informed rational capital investment decisions to achieve its corporate priorities and objectives. It provides a framework for determining the relative importance of individual projects.

The strategy will be reviewed annually to ensure that it remains relevant and effective.

Appendix 4
Capital Investment Programme 2025/26 - 2029/30

Service Cluster / Scheme	Estimate 2025/26 £	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	TOTAL CAPITAL INVESTMENT £
Corporate						
Firewall upgrade & Replacement	35,200	0	0	0	0	35,200
Corporate Total	35,200	0	0	0	0	35,200
Our Council						
Civic Car Replacement	0	0	0	30,000	0	30,000
Member ICT Provision	0	36,000	0	0	0	36,000
Capital Enhancements to Council Properties	125,000	50,000	50,000	50,000	50,000	325,000
Carbon Efficiencies - Street Lights	180,000	0	0	0	0	180,000
Website Replacement	0	0	75,000	0	0	75,000
ERP Systems Phase 2	200,000	0	0	0	0	200,000
Desktop Refresh	12,100	13,300	14,600	16,100	17,700	73,800
Northgate Replacement/Upgrade	30,000	0	0	0	0	30,000
Mobile Phones	0	0	10,000	0	0	10,000
Our Council Total	547,100	99,300	149,600	96,100	67,700	959,800
Our People						
Disabled Facilities Grants	736,200	736,200	736,200	736,200	736,200	3,681,000
Grange Farm - Community Supported Living	100,000	0	0	0	0	100,000
Local Authority Housing Fund - Temp Accommodation	385,500	0	0	0	0	385,500
Local Authority Housing Fund - Resettlement	410,700	0	0	0	0	410,700
Our People Total	1,632,400	736,200	736,200	736,200	736,200	4,577,200
Our Place						
Vehicle Replacement Programme	595,900	105,000	479,400	928,800	335,000	2,444,100
Food Waste Collection	80,000	0	0	0	0	80,000
Gainsborough Heritage Regeneration	365,746	0	0	0	0	365,746
Thriving Gainsborough - Market Place/Streetscape	150,000	0	0	0	0	150,000
Thriving Gainsborough - Pocket Park	13,800	0	0	0	0	13,800
Hemswell Cliff Investment for Growth	104,670	0	0	0	0	104,670
Purchase of RAF Scampton	4,750,000	0	0	0	0	4,750,000
Shop Front Improvement	22,900	0	0	0	0	22,900
Thriving Gainsborough - Whittons Gardens	250,000	0	0	0	0	250,000
5-7 Market Place Redevelopment	44,900	0	0	0	0	44,900
Our Place Total	6,377,916	105,000	479,400	928,800	335,000	8,226,116
TOTAL CAPITAL PROGRAMME	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

Appendix 5

Analysis of Capital Programme Financing

Source	Estimate 2025/26	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Estimate 2029/30	TOTAL
	£	£	£	£	£	£
Use of Capital Receipts	51,700	0	0	10,000	0	61,700
Use of Capital Grants:						
Disabled Facility Grants	736,200	736,200	736,200	736,200	736,200	3,681,000
Local Authority Housing Fund	640,800	0	0	0	0	640,800
National Heritage Lottery Fund	285,282	0	0	0	0	285,282
Levelling Up Fund	413,800	0	0	0	0	413,800
Total Use of Grants	2,076,082	736,200	736,200	736,200	736,200	5,020,882
Use of Earmarked Reserves :						
Civic Reserve	0	0	0	20,000	0	20,000
Communities at Risk	104,670	0	0	0	0	104,670
Investment for Growth	4,857,664	0	0	0	0	4,857,664
IT Reserve	77,300	13,300	99,600	16,100	17,700	224,000
Maintenance of Facilities	162,000	50,000	50,000	50,000	50,000	362,000
Members IT Reserve	0	36,000	0	0	0	36,000
Project Investment Reserve	200,000	0	0	0	0	200,000
Vehicle Replacement	664,800	105,000	479,400	928,800	335,000	2,513,000
Total Use of Earmarked Reserves	6,066,434	204,300	629,000	1,014,900	402,700	8,317,334
S106 Contributions	255,400	0	0	0	0	255,400
Total	8,449,616	940,500	1,365,200	1,761,100	1,138,900	13,655,316
Prudential Borrowing	143,000	0	0	0	0	143,000
Capital Financing Total	8,592,616	940,500	1,365,200	1,761,100	1,138,900	13,798,316

TREASURY MANAGEMENT STRATEGY

Minimum Revenue Provision Policy and Annual Investment Strategy 2025/26

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1. INTRODUCTION

1.1 Background

The Council is required to operate a balanced budget, which broadly means that cash raised during the year will meet cash expenditure. Part of the treasury management operation is to ensure that this cash flow is adequately planned, with cash being available when it is needed. Surplus monies are invested in low-risk counterparties or instruments commensurate with the Council's low risk appetite, providing adequate liquidity initially before considering investment return.

The second main function of the treasury management service is the funding of the Council's capital plans. These capital plans provide a guide to the borrowing need of the Council, essentially the longer-term cash flow planning, to ensure that the Council can meet its capital spending obligations. This management of longer-term cash may involve arranging long or short-term loans or using longer-term cash flow surpluses. On occasion, when it is prudent and economic, any debt previously drawn may be restructured to meet Council risk or cost objectives.

The Council's Corporate Plan identifies the Corporate Objectives of the Council, and which then informs capital investment requirements. The 2025/26 to 2029/30 Capital Programme includes capital investment which will require resourcing, from revenue, earmarked reserves, capital receipts, grant income, and borrowing.

The contribution the treasury management function makes to the authority is critical, as the balance of debt and investment operations ensure liquidity or the ability to meet spending commitments as they fall due, either on day-to-day revenue or for larger capital projects. The treasury operations will see a balance of the interest costs of debt and the investment income arising from cash deposits affecting the available budget. Since cash balances generally result from reserves and balances, it is paramount to ensure adequate security of the sums invested, as a loss of principal will in effect result in a loss to the General Fund Balance.

Whilst any commercial initiatives or loans to third parties will impact on the treasury function, these activities are generally classed as non-treasury activities, (arising usually from capital expenditure), and are separate from the day-to-day treasury management activities.

The Chartered Institute of Public Finance and Accountancy (CIPFA) defines treasury management as.

"The management of the local authority's borrowing, investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks."

The treasury management activity involves substantial sums of money, which it borrows and invests. This exposes the Council to potential large financial risk, which can include the loss of invested funds, or the revenue consequence of changes in interest rates. Therefore, the successful identification, control and monitoring of risk are integral to this function and include credit and counterparty risk, liquidity risk, market or interest rate risk, refinancing risk and legal and regulatory risk.

1.2 Reporting Requirements

1.2.1 Capital Investment Strategy

The CIPFA 2021 Prudential and Treasury Management Codes require all Local Authorities to prepare a capital investment strategy report, which will provide the following:

- A high-level long-term overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- An overview of how the associated risk is managed
- The implications for future financial sustainability

The aim of this capital strategy is to ensure that members of the Governance and Audit Committee understand the overall long-term policy objectives and resulting capital investment strategy requirements, governance procedures and risk appetite.

This capital investment strategy is reported separately from the Treasury Management Strategy Statement; non-treasury investments will be reported through the former. This ensures the separation of the core treasury function under security, liquidity and yield principles, and the policy and commercialism investments usually driven by expenditure on an asset. The capital investment strategy shows:

- The corporate governance arrangements for these types of activities.
- Any service objectives relating to the investments.
- The expected income, costs and resulting contribution.
- The debt related to the activity and the associated interest costs.
- The payback period (MRP policy).
- For non-loan type investments, the cost against the current market value.
- The risks associated with each activity.

Where a physical asset is being bought, details of market research, advisers used, (and their monitoring), ongoing costs and investment requirements and any credit information will be disclosed, including the ability to sell the asset and realise the investment cash.

Where the Council has borrowed to fund any non-treasury investment, there should also be an explanation of why borrowing was required and why the MHCLG Investment Guidance and CIPFA Prudential Code have not been adhered to.

If any non-treasury investment sustains a loss during the final accounts and audit process, the strategy and revenue implications will be reported through the same procedure as the capital investment strategy.

To demonstrate the proportionality between the treasury operations and the non-treasury operation, high-level comparators are shown throughout this report.

1.2.2 Treasury Management Reporting

The Council is required to receive and approve, as a minimum, three main reports each year, which incorporate a variety of policies, estimates and actuals.

a) Prudential and treasury indicators and treasury strategy (this report)

The first and most important report is forward looking and covers:

- The capital plans (including prudential indicators).
- A Minimum Revenue Provision (MRP) policy (how residual capital expenditure is charged to revenue over time).
- The Treasury Management Strategy (how the investments and borrowings are to be organised) including treasury indicators; and
- An Investment Strategy (the parameters on how investments are to be managed).

b) A mid-year treasury management report – This is primarily a progress report and will update members on the capital position, amending prudential indicators as necessary, and whether any policies require revision. In addition, the Corporate Policy and Resources Committee will receive quarterly update reports.

c) An annual treasury report – This is a backward-looking review document and provides details of a selection of actual prudential and treasury indicators and actual treasury operations compared to the estimates within the strategy.

Scrutiny

The above reports are required to be adequately scrutinised before being recommended to the Council. This role is undertaken by the Governance and Audit Committee.

Quarterly Reports

In addition to the three major reports detailed above, quarterly reports at the end of June and December are also required. As the Council's quarter one end is at the end of May then this represents the end of June report. These reports are included within the quarterly reports which are considered by the Corporate Policy and Resources committee.

1.3 Treasury Management Strategy for 2025/26

The strategy for 2025/26 covers two main areas:

Capital issues

- The Capital expenditure plans and the associated prudential indicators.
- The Minimum Revenue Provision (MRP) policy.

Treasury management issues

- The current treasury position.
- Treasury indicators which limit the treasury risk and activities of the Council.
- Prospects for interest rates.
- The borrowing strategy.
- Policy on borrowing in advance of need.
- Debt rescheduling.
- The investment strategy.
- Creditworthiness policy; and
- The policy on use of external service providers.

These elements cover the requirements of the Local Government Act 2003, DLUHC (now MHCLG) Investment Guidance, DLUHC (now MHCLG) MRP Guidance, the CIPFA Prudential Code and the CIPFA Treasury Management Code.

1.4 Training

The CIPFA Treasury Management Code requires the responsible officer to ensure that members with responsibility for treasury management receive adequate training in treasury management. This especially applies to members responsible for scrutiny.

Furthermore, pages 47 and 48 of the Code state that they expect “all organisations to have a formal and comprehensive knowledge and skills or training policy for the effective acquisition and retention of treasury management knowledge and skills for those responsible for management, delivery, governance and decision making.

The scale and nature of this will depend on the size and complexity of the organisation’s treasury management needs. Organisations should consider how to assess whether treasury management staff and board/ council members have the required knowledge and skills to undertake their roles and whether they have been able to maintain those skills and keep them up to date.

As a minimum, authorities should carry out the following to monitor and review knowledge and skills:

- Record attendance at training and ensure action is taken where poor attendance is identified.
- Prepare tailored learning plans for treasury management officers and board/council members.
- Require treasury management officers and board/council members to undertake self-assessment against the required competencies (as set out in the schedule that may be adopted by the organisation).
- Have regular communication with officers and board/council members, encouraging them to highlight training needs on an ongoing basis.

In further support of the revised training requirements, CIPFA's Better Governance Forum and Treasury Management Network have produced a 'self-assessment by members responsible for the scrutiny of treasury management', which is available from the CIPFA website to download.

The training needs of treasury management officers are periodically reviewed.

A formal record of the training received by officers central to the Treasury function will be maintained by Financial Services. Similarly, a formal record of the treasury management/capital finance training received by members will also be maintained by Financial Services.

1.5 Treasury Management Consultants

The Council uses MUFG Corporate Markets (formerly Link Group), as its external treasury management advisors.

The Council recognises that responsibility for treasury management decisions remains with the organisation at all times and will ensure that undue reliance is not placed upon our external service providers. All decisions will be undertaken with regards to all available information, including, but not solely, our treasury advisers.

It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources. The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented and subjected to regular review.

The scope of investments within the Council's operations now includes both conventional treasury investments, (the placing of residual cash from the Council's functions), and more commercial type investments, such as investment properties. The commercial type investments require specialist advisers, and the Council currently uses Cushman and Wakefield in relation to this activity.

2. THE CAPITAL PRUDENTIAL INDICATORS 2025/26 – 2027/28

The Council's capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans are prudent, affordable and sustainable.

2.1 Capital Expenditure and Financing

This prudential indicator is a summary of the Council's capital expenditure plans which are included in the approved Capital Programme, and which are the key drivers to treasury management activity. The output of the programme is reflected in the Council's prudential indicators, which are designed to provide Members with an overview and Members are asked to approve the capital expenditure forecasts:

Capital Expenditure By Cluster £'m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Our People	2.779	9.084	1.632	0.736	0.736
Our Place	1.951	13.112	6.378	0.105	0.479
Our Council	0.573	0.647	0.582	0.099	0.150
Total	5.303	22.843	8.592	0.940	1.365

Capital expenditure can be financed from a range of external and internal sources. External sources include private sector contributions i.e., S106 developer agreements, as well as government grants. Internal sources include capital receipts, earmarked reserves, and revenue contributions.

The table below summarises the above capital expenditure plans and how these plans are being financed by capital or revenue resources. Any shortfall of resources results in a funding borrowing need.

Financing of capital expenditure £m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Capital receipts	0.324	0.700	0.052	0.000	0.000
External Grants	4.142	15.545	2.076	0.736	0.736
S106	0.797	1.917	0.255	0.000	0.000
Earmarked Reserves	0.776	4.681	6.066	0.204	0.629
Net borrowing need for the year	-0.736	0.000	0.143	0.000	0.000
Total Financing	5.303	22.843	8.592	0.940	1.365

Other long-term liabilities - The above financing need excludes other long-term liabilities, such as leasing arrangements which already include borrowing instruments.

The forecast of Revenue and Capital Reserves after taking into account contributions to and from these reserves for both capital and revenue purposes are detailed in the table below.

2.2 The Council's Borrowing Need (The Capital Financing Requirement)

The second prudential indicator is the Council's Capital Financing Requirement (CFR). The CFR is simply the total historic outstanding capital expenditure which has not yet been paid for from either revenue or capital resources. It is essentially a measure of the Council's indebtedness and so it's underlying borrowing need. Any capital expenditure above, which has not immediately been paid for through a revenue or capital resource, will increase the CFR.

The CFR does not increase indefinitely, as the minimum revenue provision (MRP) is a statutory annual revenue charge which broadly reduces the indebtedness in line with each asset's life, and so charges the economic consumption of capital assets as they are used.

The CFR includes any other long-term liabilities (e.g., finance leases). Whilst these increase the CFR, and therefore the Council's borrowing requirement, these types of schemes include a borrowing facility by the lease provider and so the Council is not required to separately borrow for these schemes. The Council is asked to approve the CFR projections below:

£m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Capital Financing Requirement					
Adjustment A	1.065	1.065	1.065	1.065	1.065
Prudential Borrowing	35.958	35.007	34.173	33.188	32.257
Total CFR	37.023	36.072	35.238	34.253	33.322
Of which: Commercial Investment Property	19.537	19.099	18.661	18.224	17.786
Movement in CFR	-2.414	-0.952	-0.834	-0.984	-0.931

Movement in CFR represented by					
Net borrowing need for the year (above)	-0.736	0.000	0.143	0.000	0.000

Less MRP and other financing movements	-1.228	-0.937	-0.962	-0.969	-0.916
Capital Receipts from Loan Principal repaid	-0.450	-0.015	-0.015	-0.015	-0.015
Movement in CFR	-2.414	-0.952	-0.834	-0.984	-0.931

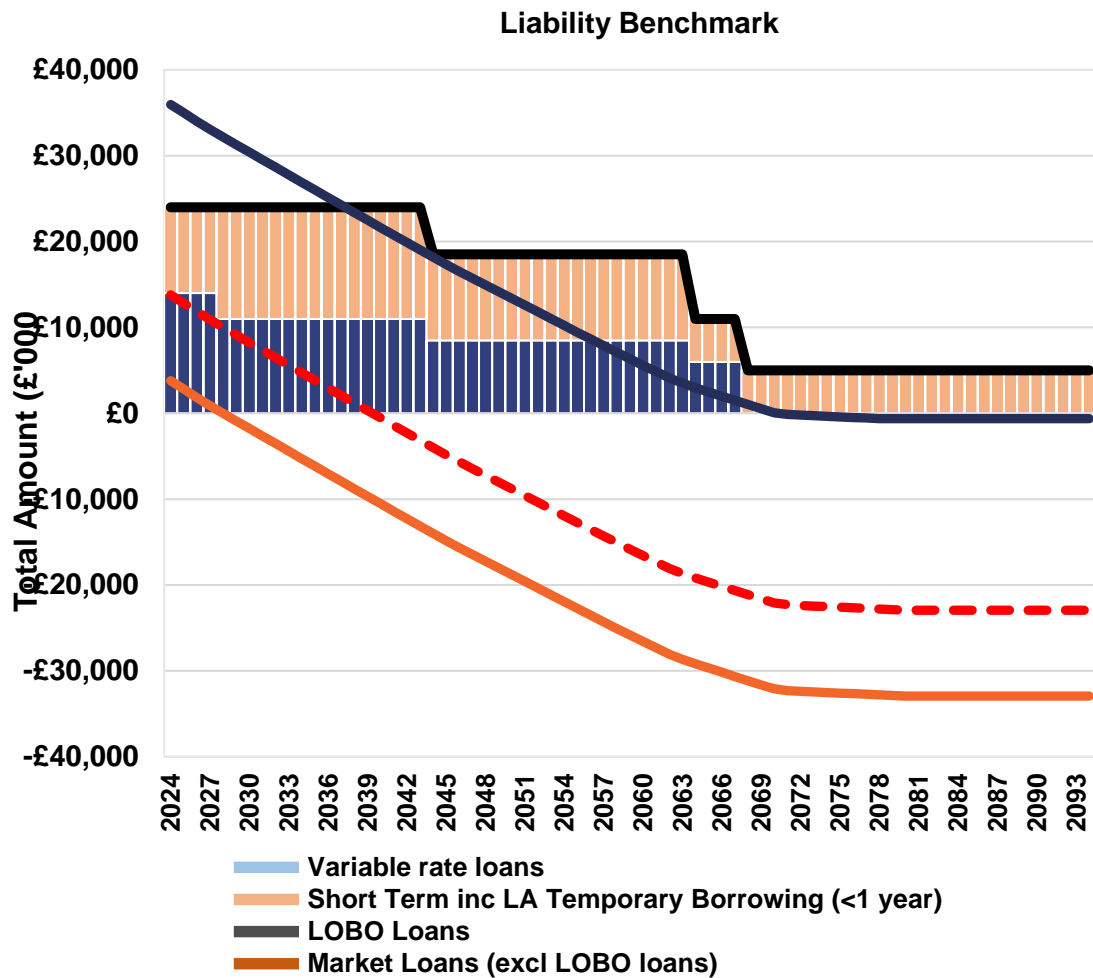
A key aspect of the regulatory and professional guidance is that elected members are aware of the size and scope of any commercial activity in relation to the authority's overall financial position. The capital expenditure figures shown in 2.1 and the details above demonstrate the scope of this activity and, by approving these figures, consider the scale proportionate to the Authority's remaining activity.

2.3 Liability Benchmark

The Authority is required to estimate and measure the Liability Benchmark (LB) for the forthcoming financial year and the following two financial years as a minimum. This has been produced to show the full debt maturity profile of the Council. There are four main components of the liability benchmark as follows:

-

1. Existing loan debt outstanding: the Authority's existing loans that are still outstanding in future years.
2. Loans CFR: this is calculated in accordance with the loans CFR definition in the Prudential Code and projected into the future based on approved prudential borrowing and planned MRP.
3. Net loans requirement: this will show the Authority's gross loan debt less treasury management investments at the last financial year-end, projected into the future and based on its approved prudential borrowing, planned MRP and any other major cash flows forecast.
4. Liability benchmark (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance.



2.4 Core Funds and Expected Investment Balances

The application of resources (capital receipts, reserves etc.) to either finance capital expenditure or other budget decisions to support the revenue budget will have an ongoing impact on investments unless resources are supplemented each year from new sources (asset sales etc.). Detailed below are estimates of the year-end balances for each resource and anticipated day-to-day cash flow balances.

Year End Resources	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
General Fund Balance	-3.403	-2.419	-2.262	-2.142	-2.142
Earmarked Reserves	-20.047	-16.573	-13.190	-12.982	-13.034

Capital receipts	-1.460	-0.898	-5.719	-5.838	-5.867
Capital Grants Unapplied	-3.577	-3.016	-3.372	-3.872	-4.372
Provisions	-0.600	-0.600	-0.600	-0.600	-0.600
Total Core Funds	-29.087	-23.506	-25.143	-25.434	-26.015
Under/over Borrowing	18.023	12.072	11.238	10.253	9.322
Working capital*	-5.000	-5.000	-5.000	-5.000	-5.000
Expected investments (-) /Borrowing	-16.064	-16.434	-18.905	-20.181	-21.693

*Working capital balances shown are estimated year-end; these may be higher mid-year

2.5 Minimum Revenue Provision (MRP) Policy Statement

The Authority is recommended to approve the following MRP Statement:

From 1 April 2008 for all unsupported borrowing the MRP policy will be:

- Asset life method (straight line)

Regulation 27(3) allows a local authority to charge MRP in the financial year following the one in which capital expenditure finance by debt was incurred.

Capital expenditure financed by borrowing in 2024/25 will not be subject to an MRP charge until 2025/26, or in the financial year following the one which the asset first becomes available for use.

The Authority will apply the asset life method for any expenditure capitalised under a Capitalisation Direction.

Capital receipts

For capital expenditure on loans to third parties where the principal element of the loan has been repaid in annual instalments, the capital receipts arising from the principal loan repayments will be used to reduce the CFR instead of MRP. Where no principal repayment is made in a given year, MRP will be charged based on the lifespan of the loan.

Share Capital

Where an Authority incurs expenditure that is capitalised on or after April 2008, which is financed by borrowing for the acquisition of share capital, Regulation 25(1)(d) Acquisition of share capital sets out the maximum period for an authority to provide MRP of 20 years.

MRP Overpayments

Under the MRP guidance, charges made in excess of the statutory MRP can be made and are known as voluntary revenue provision (VRP). VRP can be reclaimed in later years if deemed necessary or prudent. In order for these amounts to be reclaimed for use in the budget, this policy must disclose the cumulative overpayment made each year.

Cumulative VRP overpayments made to 31.03.24 are £1.081m

3. BORROWING

The capital expenditure plans set out in Section 2 provide details of the service activity of the Council. The treasury management function ensures that the Council's cash is organised in accordance with the relevant professional codes, so that sufficient cash is available to meet this service activity and the Council's capital strategy. This will involve both the organisation of the cash flow and, where capital plans require, the organisation of appropriate borrowing facilities. The strategy covers the relevant treasury / prudential indicators, the current and projected debt positions and the annual investment strategy.

3.1 Current Portfolio Position

The overall treasury management portfolio as at 31.3.24 and for the position as at 30.11.24 are shown below for both borrowing and investments.

TREASURY PORTFOLIO				
	Actual	Actual	Current	Current
	31.03.24	31.3.24	30.11.24	30.11.24
Treasury Investments	£'000	%	£'000	%
Banks	500	2.5	500	2.1
Local Authorities	1,000	4.9	5,000	20.7
Money Market Funds	16,710	82.8	16,610	68.9
Total Managed in House	18,210	90.2	22,110	91.7
Property Funds	2,000	9.8	2,000	8.3
Total Managed Externally	2,000	9.8	2,000	8.3
Total Treasury Investments	20,210	100.0	24,110	100.0
Treasury External Borrowing				
Local Authorities	10,000	41.7	10,000	41.7
PWLB	14,000	58.3	14,000	58.3
Total External Borrowing	24,000	100.0	24,000	100.0
Net Treasury Investments/ (Borrowing)	(3,790)		110	

The Council's forward projections for borrowing are summarised below. The table shows the actual external debt (the treasury management operations),

against the underlying capital borrowing need (the Capital Financing Requirement - CFR), and internal borrowing as a percentage of the CFR.

£m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
External Debt					
Debt on 1 April	-19.000	-24.000	-24.000	-24.000	-24.000
Expected change in Debt	0.000	0.000	0.000	0.000	0.000
Gross external debt on 31 March	-19.000	-24.000	-24.000	-24.000	-24.000
Internal Borrowing (on 31 March)	-18.023	-12.072	-11.238	-10.253	-9.322
The Capital Financing Requirement	-37.023	-36.072	-35.238	-34.253	-33.322
Internal Borrowing %	49%	33%	32%	30%	28%

Within the range of prudential indicators there are a number of key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2025/26 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The S151 Officer reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

3.2 Treasury Indicators: Limits to Borrowing Activity

The operational boundary. This is the limit beyond which external debt is not normally expected to be exceeded. In most cases, this would be a similar figure to the CFR, but may be lower or higher depending on the levels of actual debt and the ability to fund under-borrowing by other cash resources.

Operational boundary £m	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
External Debt	24.000	24.000	24.000	24.000
Operational Boundary	36.000	35.000	34.000	33.000

The authorised limit for external debt. A further key prudential indicator represents a control on the maximum level of borrowing. This represents a limit beyond which external debt is prohibited, and this limit needs to be set or revised by the full Council. It reflects the level of external debt which, while not

desired, could be afforded in the short term, but is not sustainable in the longer term.

1. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003. The Government retains an option to control either the total of all councils' plans, or those of a specific council, although this power has not yet been exercised.
2. The Council is asked to approve the following authorised limit:

Authorised limit £m	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Gross Debt	24.000	24.000	24.000	24.000
Authorised Limit*	41.000	40.000	39.000	38.000

*The Authorised limit allows for external borrowing in advance of need for up to a maximum of two years and includes additional headroom for unexpected cashflow movements.

3.3 Prospects for Interest Rates

The Authority has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Authority to formulate a view on interest rates. MUFG provided the following forecasts on 11 November 2024. These are forecasts for Bank Rate, average earnings and PWLB certainty rates, gilt yields plus 80 bps.

Link Group Interest Rate View	11.11.24												
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave eamings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave eamings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave eamings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

Additional notes by MUFG on this forecast table: -

- Following the 30 October Budget, the outcome of the US Presidential election on 6 November, and the 25bps Bank Rate cut undertaken by the Monetary Policy Committee (MPC) on 7 November, we have significantly revised our central forecasts for the first time since May. In summary, our Bank Rate forecast is now 50bps – 75bps higher than was previously the case, whilst our PWLB forecasts have been materially lifted to not only reflect our increased concerns around the future path of inflation, but also the increased level of Government borrowing over the term of the current Parliament.
- If we reflect on the 30 October Budget, our central case is that those policy announcements will be inflationary, at least in the near-term. The Office for Budgetary Responsibility and the Bank of England concur with that view. The latter have the CPI measure of inflation hitting 2.5% y/y by the end of 2024 and staying sticky until at least 2026. The Bank

forecasts CPI to be 2.7% y/y (Q4 2025) and 2.2% (Q4 2026) before dropping back in 2027 to 1.8% y/y.

- The anticipated major investment in the public sector, according to the Bank, is expected to lift UK real GDP to 1.7% in 2025 before growth moderates in 2026 and 2027. The debate around whether the Government's policies lead to a material uptick in growth primarily focus on the logistics of fast-tracking planning permissions, identifying sufficient skilled labour to undertake a resurgence in building, and an increase in the employee participation rate within the economy.
- There are inherent risks to all the above. The worst-case scenario would see systemic blockages of planning permissions and the inability to identify and resource the additional workforce required to deliver large-scale IT, housing and infrastructure projects. This would lead to upside risks to inflation, an increased prospect of further Government borrowing & tax rises, and a tepid GDP performance.
- Our central view is that monetary policy is sufficiently tight at present to cater for some further moderate loosening, the extent of which, however, will continue to be data dependent. We forecast the next reduction in Bank Rate to be made in February and for a pattern to evolve whereby rate cuts are made quarterly and in keeping with the release of the Bank's Quarterly Monetary Policy Reports (February, May, August and November).
- Any movement below a 4% Bank Rate will, nonetheless, be very much dependent on inflation data in the second half of 2025. The fact that the November MPC rate cut decision saw a split vote of 8-1 confirms that there are already some concerns around inflation's stickiness, and with recent public sector wage increases beginning to funnel their way into headline average earnings data, the market will be looking very closely at those releases.
- Regarding our PWLB forecast, the short to medium part of the curve is forecast to remain elevated over the course of the next year, and the degree to which rates moderate will be tied to the arguments for further Bank Rate loosening or otherwise. The longer part of the curve will also be impacted by inflation factors, but there is also the additional concern that with other major developed economies such as the US and France looking to run large budget deficits there could be a glut of government debt issuance that investors will only agree to digest if the interest rates paid provide sufficient reward for that scenario.
- So far, we have made little mention of the US President election. Nonetheless, Donald Trump's victory paves the way for the introduction/extension of tariffs that could prove inflationary whilst the same could be said of further tax cuts and an expansion of the current US budget deficit. Invariably the direction of US Treasury yields in reaction to his core policies will, in all probability, impact UK gilt yields. So, there are domestic and international factors that could impact PWLB

rates whilst, as a general comment, geo-political risks abound in Europe, the Middle East and Asia.

- Our revised PWLB rate forecasts below are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most authorities since 1 November 2012. Please note, the lower Housing Revenue Account (HRA) PWLB rate started on 15 June 2023 for those authorities with an HRA (standard rate minus 60 bps).

Gilt yields and PWLB rates

The overall longer-run trend is for gilt yields and PWLB rates to fall back over the timeline of our forecasts, but the risks to our forecasts are to the upsides. Our target borrowing rates are set **two years forward** (as we expect rates to fall back) and the current PWLB (certainty) borrowing rates are set out below: -

PWLB debt	Current borrowing rate as at 11.11.24 p.m.	Target borrowing rate now (end of Q3 2026)	Target borrowing rate previous (end of Q3 2026)
5 years	5.02%	4.30%	3.90%
10 years	5.23%	4.50%	4.10%
25 years	5.66%	4.90%	4.40%
50 years	5.42%	4.70%	4.20%

Borrowing advice: Our long-term (beyond 10 years) forecast for Bank Rate has been increased to 3.25% (from 3%). As all PWLB certainty rates are currently significantly above this level, borrowing strategies will need to be reviewed in that context. Overall, better value can be obtained at the shorter end of the curve and short-dated fixed LA to LA monies should also be considered. Temporary borrowing rates will, generally, fall in line with Bank Rate cuts.

Our suggested budgeted earnings rates for investments up to about three months' duration in each financial year are set out below.

Average earnings in each year	Now	Previously
2024/25 (residual)	4.60%	4.25%
2025/26	4.10%	3.35%
2026/27	3.70%	3.10%
2027/28	3.50%	3.25%
2028/29	3.50%	3.25%
Years 6 to 10	3.50%	3.25%
Years 10+	3.50%	3.50%

We will continue to monitor economic and market developments as they unfold. Typically, we formally review our forecasts following the quarterly release of the Bank of England's Monetary Policy Report but will consider our position on an ad hoc basis as required.

Our interest rate forecast for Bank Rate is in steps of 25 bps, whereas PWLB forecasts have been rounded to the nearest 10 bps and are central forecasts within bands of + / - 25 bps. Naturally, we continue to monitor events and will update our forecasts as and when appropriate.

3.4 Borrowing Strategy

The Authority is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Authority's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels, albeit only once prevailing inflation concerns are addressed by restrictive near-term monetary policy. That is, Bank Rate remains relatively elevated in 2025 even if some rate cuts arise.

Against this background and the risks within the economic forecast, caution will be adopted with the 2025/26 treasury operations. The Director of Finance will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

- *if it was felt that there was a significant risk of a sharp FALL in borrowing rates, then borrowing will be postponed.*
- *if it was felt that there was a significant risk of a much sharper RISE in borrowing rates than that currently forecast, fixed rate funding will be drawn whilst interest rates are lower than they are projected to be in the next few years.*

Any decisions will be reported to the appropriate decision-making body at the next available opportunity.

3.5 Policy on Borrowing in Advance of Need

The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates and will be considered carefully to ensure that value for money can be demonstrated and that the Council can ensure the security of such funds.

3.6 Debt Rescheduling

Rescheduling of current borrowing in our debt portfolio may be considered whilst premature redemption rates remain elevated but only if there is surplus cash available to facilitate any repayment, or rebalancing of the portfolio to provide more certainty is considered appropriate.

However, if rescheduling was done, it will be reported to the Council, at the earliest meeting following its action.

3.7 New Financial Institutions as a Source of Borrowing

In addition to borrowing from the PWLB, consideration will be given to sourcing funding at cheaper rates from the following:

- Local authorities (primarily shorter dated maturities out to three years which are generally still cheaper than the PWLB Certainty Rate)
- Financial institutions (primarily insurance companies and pension funds but also some banks, out of forward dates where the objective is to avoid a “cost of carry” or to achieve refinancing certainty over the next few years)
- Municipal Bonds Agency

Our advisors will keep us informed as to the relative merits of each of these alternative funding sources.

3.8 Approved sources of Long- and Short-Term Borrowing

On Balance Sheet	Fixed	Variable
PWLB	●	●
UK Municipal Bond Agency	●	●
Local Authorities	●	●
Combined Authorities	●	●
Banks	●	●
Pension Funds	●	●
Insurance Companies	●	●
UK National Wealth Fund	●	●
Market (long-term)	●	●
Market (temporary)	●	●
Local Temporary	●	●
Local Bonds	●	
Overdraft (Notified in Advance)		●
Internal (capital receipts & revenue balances)	●	●
Finance Leases	●	●

ANNUAL INVESTMENT STRATEGY

4.1 Investment Policy – Management of Risk

The Ministry of Housing, Communities and Local Government (MHCLG) and CIPFA have extended the meaning of ‘investments’ to include both financial and non-financial investments. This report deals solely with financial investments, (as managed by the treasury management team). Non-financial investments, essentially the purchase of income yielding assets, are covered in the Capital Strategy.

The Council’s investment policy has regard to the following:

- MHCLG’s Guidance on Local Government Investments (“the Guidance”)
- CIPFA Treasury Management in Public Services Code of Practice and Cross Sectoral Guidance Notes 2021 (“the Code”).
- CIPFA Treasury Management Guidance Notes 2021

The Council’s investment priorities will be security first, liquidity second, then yield (return). The Council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with the Council’s risk appetite.

In the current economic climate, it is considered appropriate to maintain a degree of liquidity to cover cash flow needs but to also consider ‘laddering’ investments for periods up to 12 months with high credit rated financial institutions, whilst investment rates remain elevated.

The above guidance from the MHCLG and CIPFA places a high priority on the management of risk. This authority has adopted a prudent approach to managing risk and defines its risk appetite by the following means: -

1. Minimum acceptable **credit criteria** are applied in order to generate a list of highly creditworthy counterparties. This also enables diversification and thus avoidance of concentration risk. The key ratings used to monitor counterparties are the short term and long-term ratings.
2. **Other information:** ratings will not be the sole determinant of the quality of an institution; it is important to continually assess and monitor the financial sector on both a micro and macro basis and in relation to the economic and political environments in which institutions operate. The assessment will also take account of information that reflects the opinion of the markets. To achieve this consideration the Council will engage with its advisors to maintain a monitor on market pricing such as “**credit default swaps**” and overlay that information on top of the credit ratings.
3. **Other information sources** used will include the financial press, share price and other such information pertaining to the financial sector in order to establish the most robust scrutiny process on the suitability of potential investment counterparties.

4. This authority has defined the list of **types of investment instruments** that the treasury management team are authorised to use. There are two lists in Appendix D under the categories of 'specified' and 'non-specified' investments.
 - **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity if originally, they were originally classified as being non-specified investments solely due to the maturity period exceeding one year.
 - **Non-specified investments** are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.
5. **Non-specified and loan investment limits.** The Council has determined that it will set a limit to the maximum exposure of the total treasury management investment portfolio to non-specified treasury management investments of 40%.
6. **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in paragraph 4.2.
7. **Transaction limits** are set for each type of investment in 4.2.
8. This authority will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
10. This authority has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this authority in the context of the expected level of cash balances and need for liquidity throughout the year.
11. All investments will be denominated in **sterling**.
12. As a result of the change in accounting standards for 2023/24 under IFRS 9, the Authority will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. (In November 2018, the MHCLG, concluded a consultation for a temporary override to allow English local authorities time to adjust their portfolio of all pooled investments by announcing a statutory override to delay implementation of IFRS 9 for five years ending 31.3.23. More recently, a further extension to the over-ride to 31.3.25 has been agreed by Government.

However, this authority will also pursue **value for money** in treasury management and will monitor the yield from investment income against appropriate benchmarks for investment performance, (see paragraph 4.5). Regular monitoring of investment performance will be carried out during the year.

4.2 Creditworthiness Policy

The primary principle governing the Council's investment criteria is the security of its investments, although the yield or return on the investment is also a key consideration. After this main principle, the Council will ensure that:

- It maintains a policy covering both the categories of investment types it will invest in, criteria for choosing investment counterparties with adequate security, and monitoring their security. This is set out in the specified and non-specified investment sections below; and
- It has sufficient liquidity in its investments. For this purpose, it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Council's prudential indicators covering the maximum principal sums invested.

The S151 Officer will maintain a counterparty list in compliance with the following criteria and will revise the criteria and submit them to Council for approval as necessary. These criteria are separate to that which determines which types of investment instrument are either specified or non-specified as it provides an overall pool of counterparties considered high quality which the Council may use, rather than defining what types of investment instruments are to be used.

Credit rating information is supplied by the MUFGE, our treasury advisors, on all active counterparties that comply with the criteria below. Any counterparty failing to meet the criteria would be omitted from the counterparty (dealing) list. Any rating changes, rating Watches (notification of a likely change), rating Outlooks (notification of the longer-term bias outside the central rating view) are provided to officers almost immediately after they occur, and this information is considered before dealing. For instance, a negative rating Watch applying to counterparty at the minimum Council criteria will be suspended from use, with all others being reviewed in light of market conditions.

The criteria for providing a pool of high-quality investment counterparties, (both specified and non-specified investments) is:

- Banks 1 - good credit quality – the Council will only use banks which:
 - i. are UK banks; and/or
 - ii. are non-UK and domiciled in a country which has a minimum sovereign Long-Term rating of AAand have, as a minimum, the following Fitch, Moody's and Standard & Poor's credit ratings (where rated):

- i. Short Term – F1
- ii. Long Term – A
- Banks 2 – Part nationalised UK bank – Royal Bank of Scotland ring-fenced operations. This bank can be included provided they continue to be part nationalised or meet the ratings in Banks 1 above.
- Banks 3 – The Council’s own banker for transactional purposes if the bank falls below the above criteria, although in this case balances will be minimised in both monetary size and time invested.
- Bank subsidiary and treasury operation -. The Council will use these where the parent bank has provided an appropriate guarantee or has the necessary ratings outlined above.
- Building societies - The Council will use all societies which meet the ratings for banks outlined above.
- Money Market Funds (MMFs) CNAV – AAA
- Money Market Funds (MMFs standard) LNVAV – AAA
- Money Market Funds (MMFs enhanced) VNAV – AAA
- UK Government (including gilts, Treasury Bills and the DMADF)
- Local authorities, parish councils etc.
- Housing associations
- Supranational institutions
- Local Authority Property Asset Fund (CCLA)
- Local/Community Bonds
- Corporate Bond Funds
- Covered Bonds

Use of additional information other than credit ratings. Additional requirements under the Code require the Council to supplement credit rating information. Whilst the above criteria rely primarily on the application of credit ratings to provide a pool of appropriate counterparties for officers to use, additional operational market information will be applied before making any specific investment decision from the agreed pool of counterparties. This additional market information (for example Credit Default Swaps, rating Watches/Outlooks) will be applied to compare the relative security of differing investment opportunities.

Time and monetary limits applying to investments. The time and monetary limits for institutions on the Council’s counterparty list are as follows (these will cover both specified and non-specified investments). It should be noted that in the case of Lloyds Bank, our current bankers, that as well as allowing £7.5m fixed term investment in that one institution that there is flexibility to hold, in current account balances at Lloyds Bank, up to £2m ‘cash’ on any one day:

	Fitch	Moody's	Standard & Poors	Money Limit	Time Limit
Banks 1 – up to 1 year	F1	P1	A1	£7.5m per counterparty at Group level	1 year
Banks 1 – over 1 year	AA	Aa2	AA	£2m maximum exposure	1 year to 5 years
Banks 2 – UK part nationalised				£5m per counterparty at Group Level	1 year
Banks 3 – Council's own bank if not covered by 1 or 2				£1m	1 Day
Other Local Authorities				£5m per counterparty	5 years
Housing Associations				£1m maximum exposure	6 mths
Bank of England DMADF				No limit	6 mths
Gilts/Treasury Bills – where no loss of principal if held to maturity				£5m maximum exposure	5 years
Supranational				£5m per counterparty	1 year
Quality Corporate Bonds Funds				£2m	5 years
Local Authority Property Asset Funds				£4m	5 years
Certificates of Deposit				£2m	5 years
Covered Bonds				£1m	5 years

	Fund rating			Money and/or % Limit	Time Limit
Money market funds CNAV	AAA			£7.5m per counterparty	Overnight
Money market funds LVNAV (standard)	AAA			£7.5m per counterparty	Overnight
Money market funds VNAV (Enhanced)	AAA			£5m	5 years

4.3 Other Limits

Due care will be taken to consider the exposure of the Council's total investment portfolio to non-specified investments, countries, groups and sectors.

- a) **Non-specified treasury management investment limit.** The Council has determined that it will limit the maximum total exposure of treasury management investments to non-specified treasury management investments as being 40% of the total treasury management investment portfolio.
- b) **Country limit.** The Council has determined that it will only use approved counterparties from countries with a minimum sovereign credit rating of AA- from Fitch. The list of countries that qualify using this credit criteria as at the date of this report are shown in Appendix E. This list will be added to, or deducted from, by officers should ratings change in accordance with this policy.
- c) Other limits. In addition:
 - No more than £2m will be placed with any non-UK country at any time.
 - Limits in place above will apply to a group of companies.
 - Sector limits will be monitored regularly for appropriateness

4.4 Investment Strategy

In-house funds. Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing periods. While most cash balances are required in order to manage the ups and downs of cash flow, where cash sums can be identified that could be invested for longer periods, the value to be obtained from longer term investments will be carefully assessed.

- If it is thought that Bank Rate is likely to rise significantly within the time horizon being considered, then consideration will be given to keeping most investments as being short term or variable.

- Conversely, if it is thought that Bank Rate is likely to fall within that time period, consideration will be given to locking in higher rates currently obtainable, for longer periods.

Investment Returns Expectations.

The current forecast shown in paragraph 3.3, includes a forecast for Bank Rate to fall to a low of 3.5%.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year are as follows: -

Average earnings in each year	Rate
2024/25 (residual)	4.60%
2025/26	4.10%
2026/27	3.70%
2027/28	3.50%
2028/29	3.50%
Years 6 to 10	3.50%
Years 10+	3.50%

As there are so many variables at this time, caution must be exercised in respect of all interest rate forecasts.

Money market funds (MMFs), yields have now begun to rise across a number of market operators. This mirrors rises in the Bank Rate but because of continuing investor cash flow uncertainty, and the need to maintain liquidity in these unprecedented times, at a more modest rate.

CCLA Property Fund Issues

The Property Fund has increased its redemption period to six months whereas previously it has been 90-day notice period for redemptions which will have to be taken into account when assessing the Council’s cashflow forecasting.

The income from the fund still remains attractive in this period of higher interest rates.

Ethical Investing

The Council continues to develop its strategy in relation to Sustainability, Climate Change and Environment. As the Council will be interested in undertaking actions to reduce climate change, the Council as an ethical investor will consider the environmental, social and governance issues (ESG) when making treasury investment decisions.

Investments will be in accordance with counterparty and creditworthiness (as detailed at 4.2)

Treasury Investment Portfolio

The Council is expecting to have an average investment portfolio of £13m throughout 2025/26 and expects to receive investment income totalling £0.499m as shown below:

Treasury Investment Portfolio	Average Portfolio £m	Interest Rate %	Interest £m
Liquidity Investments	10.000	4.00	0.400
Long Term Investments	3.000	3.31	0.099
Total Investment Income (2025/2026)	13.000	3.66	0.499

Investment treasury indicator and limit - total principal funds invested for greater than 365 days. These limits are set with regard to the Council's liquidity requirements and to reduce the need for early sale of an investment and are based on the availability of funds after each year-end.

The Council is asked to approve the treasury indicator and limit:

Maximum principal sums invested > 364 & 365 days			
£m	2025/26	2026/27	2027/28
Principal sums invested > 365 days	5.0	5.0	5.0

For its cash flow generated balances, the Council will seek to utilise its business reserve instant access and notice accounts, money market funds and short-dated deposits (overnight to 100 days) in order to benefit from the compounding of interest.

4.5 Investment Risk Benchmarking

These benchmarks are simple guides to maximum risk, so they may be breached from time to time, depending on movements in interest rates and counterparty criteria. The purpose of the benchmark is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmarks will be reported, with supporting reasons in the mid-year or Annual Report.

Security - The Council's maximum security risk benchmark for the current portfolio, when compared to these historic default tables, is:

- 0.06% historic risk of default when compared to the whole portfolio.

Liquidity – in respect of this area the Council seeks to maintain:

- Liquid short-term deposits of at least £4m available with a week's notice.
- Weighted average life benchmark is expected to be 0.25 years, with a maximum of 1 years.

Yield - local measures of yield benchmarks are.

- Investments – internal returns above the 7-day Sterling Overnight Index Average (SONIA) compounded rate

And in addition, that the security benchmark for each individual year is:

	1 year	2 years	3 years	4 years	5 years
Maximum	0.07%	0.19%	0.36%	0.55%	0.77%

Note: This benchmark is an average risk of default measure and would not constitute an expectation of loss against a particular investment.

4.6 End of Year Investment Report

At the end of the financial year, the Council will report on its investment activity as part of its Annual Treasury Report.

4.7 Non-Treasury Investments (Commercial Property)

The Council has invested £21.666m (£30m budget approved) in creating a Commercial Property Portfolio, to generate a revenue return to support the future sustainability of the Council and therefore protecting the services as government funding was reduced. The net return was estimated to be £600k p.a. based on the approved £20m investment limit. The first acquisition was made in October 2017. The Council's portfolio currently consists of 6 properties, with £20.500m having been spent on these acquisitions (excludes costs) to date and the gross return for 2024/25 is estimated to be 7.8%. After taking account of management and financing costs (including MRP) a return of around 5.6% is being achieved.

It is no longer anticipated that additional assets will be acquired. However, the portfolio will be managed within the current values and replacement properties acquired if existing properties are sold ensuring income levels are maintained.

The Council has a Commercial Contingency Budget of £0.100m to mitigate the risk of rental losses, and a Valuation Volatility Reserve to mitigate the risk of capital loss on disposal.

In addition, the Council has set aside £0.733m as a Valuation Volatility Reserve, this reflects 4% of the purchase price. However, now that MRP will be charged annually, thus reducing outstanding borrowing, the Reserve is being reduced over the Medium-Term Financial Plan.

Strategy

Working with the commercial property consultant, Cushman & Wakefield, officers have developed an investment strategy for the Council that aims to balance risk across the portfolio whilst achieving the target returns required.

However, any future additional property investments can no longer be funded from borrowing, and our own resources must be utilised to fund any acquisitions. Currently there is no expectation that any additional properties will be acquired.

The strategy included.

1. To acquire an investment portfolio of commercial property assets in lot sizes of £1.0m to £10.0m, targeting an average lot size of circa £3.5m to £4m across the portfolio and total investment of £30.0m.
2. Authority to complete on acquisitions should be delegated to the Chief Executive in consultation with the Chief Finance Officer and Leader of the Council, provided that the purchase is within agreed criteria. All assets will be assessed against these criteria and the Chief Executive will have delegated Authority to complete on the acquisition of assets which score 50 or more out of 70. Any asset which falls below this threshold or registers a zero against any criteria may still be considered but specific justification will need to be provided and the decision to proceed taken to the Corporate Policy and Resources Committee for approval.
3. Reserves will be utilised to fund any further acquisitions. Business case modelling will be developed using an opportunity cost of capital based on debt funded through Prudential Borrowing. The business case will be made on the basis of borrowing the full amount each time to ensure that resources are able to be recycled.

4. All assets will be acquired against a target hold period of 5 to 10 years with consideration given to asset management to enhance/protect value over the period of ownership (and any additional resource required/expected in this respect) and risks relating to disposal after the proposed hold period. A proportion of the income will be allocated for risk provision. Further returns would depend on investment performance relative to target and might be achieved through release of the risk provision and/or capital returns.
5. The financial position will be thoroughly monitored throughout the hold period and adequate response made to any change in market conditions and portfolio performance. Decisions regarding the funding of acquisitions will be made by the Section 151 Officer and will be based on:
 - An analysis of disposal value risk after an assumed hold period
 - The expectation that the asset will generate a capital return that tracks inflation or better with a provision for risk should this not be achieved
6. Access to suitably qualified/experienced resource is essential for successful delivery and management of the risks involved. Resources should be identified and ring-fenced to the activity. The property and asset team has been restructured to ensure that sufficient resources available to manage the existing assets and the new additions that would be acquired in line with this strategy.

4.8 Commercial Income as a Percentage of Net Revenue Expenditure

The Council receives income from investment properties which contribute towards achieving a balanced revenue budget. The table below shows the extent to which the expenditure planned to meet service delivery objectives is dependent on achieving income from these properties over the Medium-Term Financial Plan period.

%	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate
Net Revenue Expenditure £m	24.694	19.474	20.229	20.781	20.713
Commercial Income £m	1.553	1.595	1.660	1.711	1.726
Ratio	6%	8%	8%	8%	8%

4.9 Capital Investment Strategy

The Capital Investment Strategy forms a key part of the Council's overall Corporate Planning Framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the

Council’s over-arching corporate priorities and objectives over a medium term (five year) planning horizon. The Strategy has direct links to the Treasury Management Strategy, and it is therefore appropriate that the Governance and Audit Committee scrutinise and provide assurance to Council on both policies. The Capital Investment Strategy is attached at Appendix H.

5 APPENDICES to the Treasury Management Strategy

- A Prudential and Treasury Indicators
- B Interest rate forecasts
- C Economic background
- D Treasury management practice 1 – credit and counterparty risk management
- E Approved countries for investments
- F Treasury management scheme of delegation
- G The treasury management role of the section 151 officer

APPENDIX A

THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2025/26 – 2027/28

The Council’s capital expenditure plans are the key driver of treasury management activity. The output of the capital expenditure plans is reflected in the prudential indicators, which are designed to assist members’ overview and confirm capital expenditure plans

Capital Expenditure

Capital Expenditure By Cluster £m	2023/24 Actual	2024/25 Estimate	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate
Our People	2.779	9.084	1.632	0.736	0.736
Our Place	1.951	13.112	6.378	0.105	0.479
Our Council	0.573	0.647	0.582	0.099	0.150
Total	5.303	22.843	8.592	0.940	1.365

Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are

required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances. The Council is asked to approve the following indicators:

a. Ratio of Financing Costs to Net Revenue Stream

This indicator identifies the trend in the cost of capital (borrowing and other long term obligation costs) against the net revenue stream.

%	2025/26	2026/27	2027/28	2028/29	2029/30
	Estimate	Estimate	Estimate	Estimate	Estimate
Net Revenue Expenditure £m	24.694	19.474	20.229	20.781	20.713
Interest Payable £m	0.686	0.825	0.846	0.809	0.773
MRP £m	0.977	0.984	0.931	0.910	0.880
Capital Financing Charges	1.663	1.810	1.777	1.719	1.653
Ratio	7%	9%	9%	8%	8%

The estimates of financing costs include current commitments and the proposals in this budget report.

Maturity Structure of Borrowing

Maturity structure of borrowing. These gross limits are set to reduce the Authority's exposure to large, fixed rate sums falling due for refinancing, and are required for upper and lower limits.

The Authority is asked to approve the following treasury indicators and limits: -

£m	2025/26	2026/27	2027/28
Interest rate exposures			
	Upper	Upper	Upper
Limits on fixed interest rates:			
• Debt only	100%	100%	100%
• Investments only	75%	75%	75%
Limits on variable interest rates			
• Debt only	25%	25%	20%
• Investments only	100%	100%	100%
Maturity structure of fixed interest rate borrowing 2024/25			
	Lower	Upper	
Under 12 months	0%	100%	
12 months to 2 years	0%	100%	

2 years to 5 years	0%	100%
5 years to 10 years	0%	100%
10 years to 20 years	0%	100%
20 years to 30 years	0%	100%
30 years to 40 years	0%	100%
40 years to 50 years	0%	50%
Maturity structure of variable interest rate borrowing 2025/26		
	Lower	Upper
Under 12 months	0%	100%
12 months to 2 years	0%	100%
2 years to 5 years	0%	0%
5 years to 10 years	0%	0%
10 years to 20 years	0%	0%
20 years to 30 years	0%	0%
30 years to 40 years	0%	0%
40 years to 50 years	0%	0%

APPENDIX B

PWLB forecasts shown below are based on PWLB certainty rates.

Link Group Interest Rate View 11.11.24													
	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27
BANK RATE	4.75	4.50	4.25	4.00	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.70	4.50	4.30	4.00	4.00	4.00	3.80	3.80	3.80	3.50	3.50	3.50	3.50
6 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
12 month ave earnings	4.70	4.40	4.20	3.90	3.90	3.90	3.80	3.80	3.80	3.50	3.50	3.50	3.50
5 yr PWLB	5.00	4.90	4.80	4.60	4.50	4.50	4.40	4.30	4.20	4.10	4.00	4.00	3.90
10 yr PWLB	5.30	5.10	5.00	4.80	4.80	4.70	4.50	4.50	4.40	4.30	4.20	4.20	4.10
25 yr PWLB	5.60	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.50
50 yr PWLB	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.30	4.30

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APPENDIX C

ECONOMIC BACKGROUND (to 12th December 2024)

- The third quarter of 2024 (July to September) saw:
- GDP growth stagnating in July following downwardly revised Q2 figures (0.5% q/q)
- A further easing in wage growth as the headline 3myy rate (including bonuses) fell from 4.6% in June to 4.0% in July;
- CPI inflation hitting its target in June before edging above it to 2.2% in July and August;
- Core CPI inflation increasing from 3.3% in July to 3.6% in August;
- The Bank of England initiating its easing cycle by lowering interest rates from 5.25% to 5.0% in August and holding them steady in its September meeting;
- 10-year gilt yields falling to 4.0% in September.

Over the aforementioned period, the economy's stagnation in June and July pointed more to a mild slowdown in UK GDP growth than a sudden drop back into a recession. However, in the interim period, to 12 December, arguably the biggest impact on the economy's performance has been the negative market sentiment in respect of the fallout from the Chancellor's Budget on 30 October.

If we reflect on the 30 October Budget, our central case is that those policy announcements will prove to be inflationary, at least in the near-term. The Office for Budgetary Responsibility and the Bank of England concur with that view. The latter have the CPI measure of inflation hitting 2.5% y/y by the end of 2024 and staying sticky until at least 2026. The Bank forecasts CPI to be elevated at 2.7% y/y (Q4 2025) before dropping back to sub-2% in 2027. Nonetheless, since the Budget, the October inflation print has shown the CPI measure of inflation bouncing up to 2.3% y/y with the prospect that it will be close to 3% by the end of the year before falling back slowly through 2025. The RPI measure has also increased significantly to 3.4% y/y.

How high inflation goes will primarily be determined by several key factors. First amongst those is that the major investment in the public sector, according to the Bank of England, will lift UK real GDP to 1.7% in 2025 before growth moderates in 2026 and 2027. The debate around whether the Government's policies lead to a material uptick in growth primarily focus on the logistics of fast-tracking planning permissions, identifying sufficient skilled labour to undertake a resurgence in building, and an increase in the employee participation rate within the economy.

There are inherent risks to all the above. The worst-case scenario would see systemic blockages of planning permissions and the inability to identify and resource the additional workforce required to deliver large-scale IT, housing and infrastructure projects. This would lead to upside risks to inflation, an increased prospect of further Government borrowing & tax rises in the June

2025 Spending Review (pushed back from the end of March), and a tepid GDP performance.

Regarding having a sufficiently large pool of flexible and healthy workers, the initial outlook does not look bright. Research from Capital Economics has alluded to an increase of some 500,000 construction workers being needed to provide any chance of the Government hitting its target of 300,000 new homes being built in each of the next five years (234,000 net additional dwellings in England in 2022/23). But the last time such an increase was needed, and construction employment is currently at a nine-year low, it took 12 years to get there (1996 to 2008). Also note, as of October 2024, job vacancies in the construction sector were still higher than at any time in the 20 years preceding the pandemic.

Currently, it also seems likely that net inward migration is set to fall, so there is likely to be a smaller pool of migrant workers available who, in the past, have filled the requirement for construction worker demand. The Government plans to heavily promote training schemes, particularly to the one million 16- to 24-year-olds who are neither in education nor work. But it is arguable as to whether the employee shortfall can be made up from this source in the requisite time, even if more do enter the workforce.

Against, this backdrop, there may be a near-term boost to inflation caused by a wave of public sector cash chasing the same construction providers over the course of the next year or so, whilst wages remain higher than the Bank currently forecasts because of general labour shortages, including in social care where Government accepts there is a 150,000 shortfall at present.

Unemployment stands at a low 4.3% (September), whilst wages are rising at 4.3% y/y (including bonuses) and 4.8% (excluding bonuses). The Bank would ideally like to see further wage moderation to underpin any further gradual relaxing of monetary policy. Indeed, over the next six months, the market is currently only pricing in Bank Rate reductions in February and May – which would see Bank Rate fall to 4.25% - but further cuts, thereafter, are highly likely to be even more data-dependent.

If we focus on borrowing, a term we are likely to hear throughout 2025 is “bond vigilante”. Essentially, this represents a generic term for when the market is ill at ease with the level of government borrowing and demands a higher return for holding debt issuance. In the UK, we do not need to go back too far to recall the negative market reaction to the Truss/Kwarteng budget of 2022. But long-term borrowing rates have already gradually moved back to those levels since their recent low point in the middle of September 2024. Of course, the UK is not alone in this respect. Concerns prevail as to what the size of the budget deficit will be in the US, following the election of Donald Trump as President, and in France there are on-going struggles to form a government to address a large budget deficit problem too. Throw into the mix the uncertain outcome to German elections, and there is plenty of bond investor concern to be seen.

Staying with the US, Donald Trump’s victory paves the way for the introduction/extension of tariffs that could prove inflationary whilst the same could be said of further tax cuts. Invariably the direction of US Treasury yields

in reaction to his core policies will, in all probability, impact UK gilt yields. So, there are domestic and international factors that could impact PWLB rates whilst, as a general comment, geo-political risks continue to abound in Europe, the Middle East and Asia.

In the past month, the US Core CPI measure of inflation has indicated that inflation is still a concern (3.3% y/y, 0.3% m/m), as has the November Producer Prices Data (up 3.0 y/y v a market estimate of 2.6% y/y, 0.4% m/m v an estimate of 0.2% m/m) albeit probably insufficient to deter the FOMC from cutting US rates a further 0.25% at its December meeting. However, with Trump's inauguration as President being held on 20 January, further rate reductions and their timing will very much be determined by his policy announcements and their implications for both inflation and Treasury issuance.

Looking at gilt movements in the first half of 2024/25, and you will note the 10-year gilt yield declined from 4.32% in May to 4.02% in August as the Bank's August rate cut signalled the start of its loosening cycle. More recently, however, 10 year gilt yields have spiked back up to 4.35%.

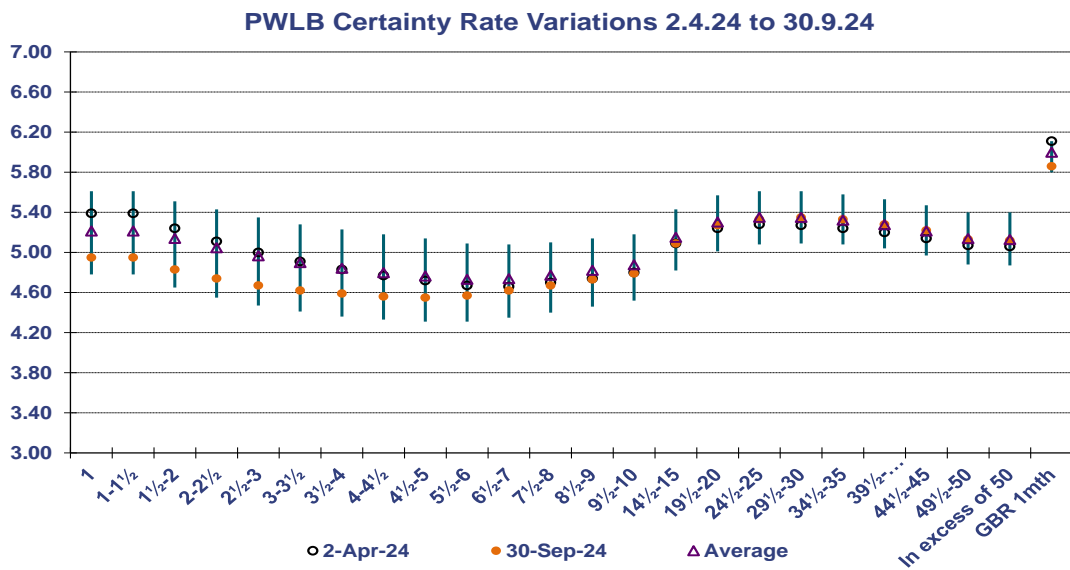
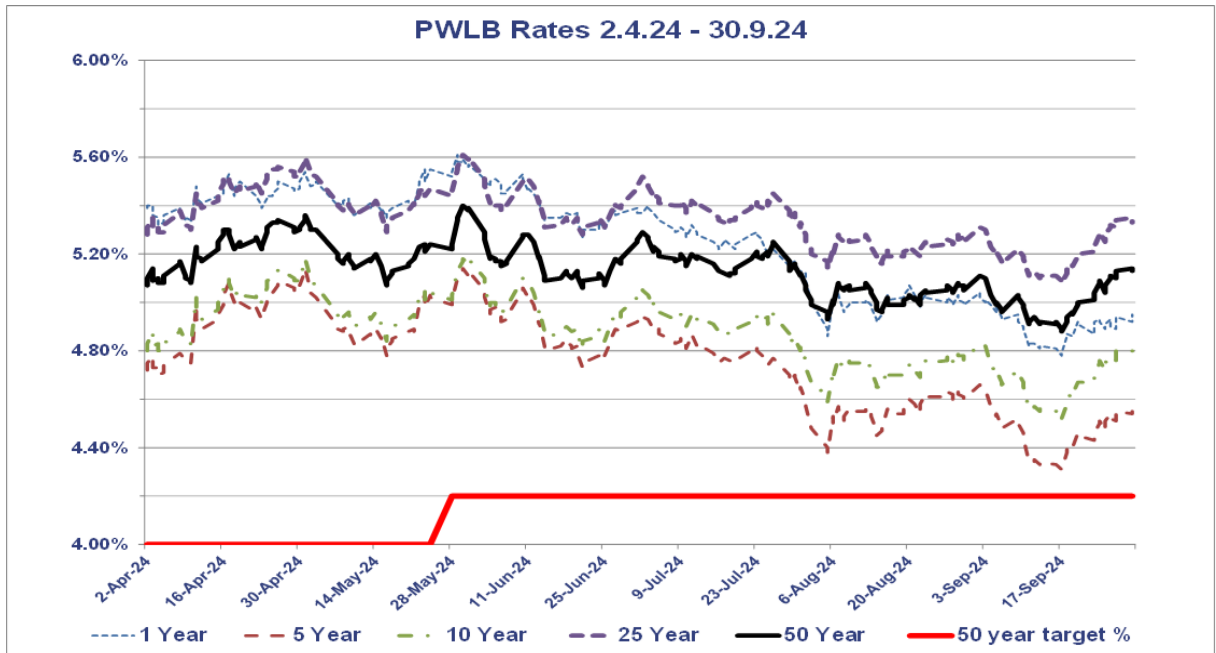
The FTSE 100 reached a peak of 8,380 in the third quarter of 2024 (currently 8.304), but its performance is firmly in the shade of the US S&P500, which has breached the 6,000 threshold on several occasions recently, delivering returns upwards of 25% y/y. The catalyst for any further rally (or not) is likely to be the breadth of AI's impact on business growth and performance.

MPC meetings: 9 May, 20 June, 1 August, 19 September, 7 November 2024

- On 9 May, the Bank of England's Monetary Policy Committee (MPC) voted 7-2 to keep Bank Rate at 5.25%. This outcome was repeated on 20th June.
- However, by the time of the August meeting, there was a 5-4 vote in place for rates to be cut by 25bps to 5%. However, subsequent speeches from MPC members have supported Governor Bailey's tone with its emphasis on "gradual" reductions over time.
- Markets thought there may be an outside chance of a further Bank Rate reduction in September, following the 50bps cut by the FOMC, but this came to nothing.
- On 7 November, Bank Rate was cut by 0.25% to 4.75%. The vote was 8-1 in favour of the cut but the language used by the MPC emphasised "gradual" reductions would be the way ahead with an emphasis on the inflation and employment data releases, as well as geo-political events.

In the chart below, despite a considerable gilt market rally in mid-September, rates started and finished the six-month period under review in broadly the same position.

PWLB RATES 02.04.24 - 30.09.24



HIGH/LOW/AVERAGE PWLB RATES FOR 02.04.24 – 30.09.24

	1 Year	5 Year	10 Year	25 Year	50 Year
02/04/2024	5.39%	4.72%	4.80%	5.28%	5.07%
30/09/2024	4.95%	4.55%	4.79%	5.33%	5.13%
Low	4.78%	4.31%	4.52%	5.08%	4.88%
Low date	17/09/2024	17/09/2024	17/09/2024	17/09/2024	17/09/2024
High	5.61%	5.14%	5.18%	5.61%	5.40%
High date	29/05/2024	01/05/2024	01/05/2024	01/05/2024	01/05/2024
Average	5.21%	4.76%	4.88%	5.35%	5.14%
Spread	0.83%	0.83%	0.66%	0.53%	0.52%

APPENDIX D

TREASURY MANAGEMENT PRACTICE (TMP1) – CREDIT AND COUNTERPARTY RISK MANAGEMENT

The MHCLG issued Investment Guidance in 2018, and this forms the structure of the Council's policy below. These guidelines do not apply to either trust funds or pension funds which operate under a different regulatory regime.

The key intention of the Guidance is to maintain the current requirement for councils to invest prudently, and that priority is given to security and liquidity before yield. In order to facilitate this objective, the guidance requires this Council to have regard to the CIPFA publication Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes. This Council adopted the code on 01/03/2010 and will apply its principles to all investment activity. In accordance with the Code, the S151 Officer has produced its treasury management practices (TMPs). This part, TMP 1 (1) covering investment counterparty policy requires approval each year.

Annual investment strategy – The key requirement of both the Code and investment guidance are to set an annual investment strategy, as part of its annual treasury strategy for the following year, covering the identification and approval of the following:

- The strategy guidelines for choosing and placing investments, particularly non-specified investments which includes the Council being an ethical investor who will give consideration to the environmental, social and governance issues (ESG) when making treasury investment decisions
- The principles to be used to determine the maximum periods for which funds can be committed.
- Specified investments that the Council will use. These are high security (i.e., high credit rating, although this is defined by the Council, and no guidelines are given), and high liquidity investments in sterling and with a maturity of no more than a year.
- Non-specified investments, clarifying the greater risk implications, identifying the general types of investment that may be used and a limit to the overall amount of various categories that can be held at any time.

The investment policy proposed for the Council is:

Strategy guidelines – The main strategy guidelines are contained in the body of the treasury strategy statement.

SPECIFIED INVESTMENTS: These investments are sterling investments of not more than one-year maturity, or those which could be for a longer period but where the Council has the right to be repaid within 12 months if it wishes. They also include investments which were originally classed as being non-specified investments, but which would have been classified as specified investments apart from originally being for a period longer than 12 months, once the remaining period to maturity falls to under twelve months. These are

considered low risk assets where the possibility of loss of principal or investment income is small. These would include sterling investments which would not be defined as capital expenditure with:-

- 1) The UK Government (such as Debt Management Account deposit facility, UK Treasury Bills or a Gilt with less than one year to maturity).
- 2) Supranational bonds of less than one year's duration
- 3) A local authority, housing association, parish council or community council
- 4) Pooled investment vehicles (such as money market funds) that have been awarded a high credit rating by a credit rating agency. For category 4 this covers pooled investment vehicles, such as money market funds, rated AAA by Standard & Poors, Moody's and/or Fitch rating agencies

Within these bodies, and in accordance with the Code, the Council has set additional criteria to set the time and number of monies which will be invested in these bodies. These criteria are set out in the main report.

NON-SPECIFIED INVESTMENTS: These are any investments which do not meet the specified investment criteria. The identification and rationale supporting the selection of these other investments and the maximum limits to be applied are set out below. Non specified investment would include any sterling investments with:

	Non-Specified Investment Category	Limit £
A	Gilt Edged Securities with a maturity of greater than one year. These are Government Bonds and so provide the highest security of investment and the repayment of principal on maturity. Similar to category (a) above, the value of the bond may rise or fall before maturity and losses may accrue if the bond is sold before maturity.	£5m
B	The Council's own banker if it fails to meet the basic credit criteria. In this instance balances will be minimised as far as possible	£1m
C	Any Bank or Building Society that has a minimum long term credit rating of AA, for deposits with a maturity of greater than one year (including forward deals in excess of one year from inception to repayment).	£2m
D	Enhanced Money Market Funds AA rated	£2m
E	Corporate Bond Funds	£2m
F	Local/Community Bonds	£2m
G	Local Authority Property Asset Fund	£4m

H	Certificates of Deposit	£2m
I	Covered Bonds	£1m
J	Property Funds – The use of these instruments can be deemed to be capital expenditure, and as such will be an application (spending) of capital resources. This Authority will seek guidance on the status of any fund it may consider using	£4m

This Authority will seek further advice on the appropriateness and associated risks with investments in these categories.

The monitoring of investment counterparties – The credit rating of counterparties will be monitored regularly. The Council receives credit rating information (changes, rating watches and rating outlooks) from MUFG as and when ratings change, and counterparties are checked promptly. On occasion ratings may be downgraded when an investment has already been made. The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the S151 Officer, and if required new counterparties which meet the criteria will be added to the list.

A variety of investment instruments will be used, subject to the credit quality of the institution, and depending on the type of investment made it will fall into one of the above categories.

Accounting treatment of investments. The accounting treatment may differ from the underlying cash transactions arising from investment decisions made by this Council. To ensure that the Council is protected from any adverse revenue impact, which may arise from these differences, we will review the accounting implications of new transactions before they are undertaken.

APPENDIX E

APPROVED COUNTRIES FOR INVESTMENTS (As at 25.11.2024)

This list is based on those countries which have sovereign ratings of AA- or higher, (we show the lowest rating from Fitch, Moody's and S&P) and also, (except - at the time of writing - for Hong Kong and Luxembourg), have banks operating in sterling markets which have credit ratings of green or above in the MUFG credit worthiness service.

Based on lowest available rating

AAA

- Australia
- Denmark
- Germany
- Netherlands
- Norway
- Singapore
- Sweden
- Switzerland

AA+

- Canada
- Finland
- U.S.A.

AA

- Abu Dhabi (UAE)
- Qatar

AA-

- Belgium
- France
- **U.K.**

APPENDIX F

TREASURY MANAGEMENT SCHEME OF DELEGATION

(i) Full Council

- Receiving and reviewing reports on treasury management policies, practices and activities.
- Approval of annual Treasury Management Strategy and Mid-Year Review Treasury Management Indicators.

(ii) Corporate Policy and Resources Committee

- Approval of/amendments to the organisation's adopted clauses, treasury management policy statement and treasury management practices.
- Approval of the division of responsibilities.
- Receiving and reviewing regular monitoring reports and acting on recommendations.
- Approving the selection of external service providers and agreeing terms of appointment.
- Mid-Year Review of Treasury Management Indicators

(iii) Governance and Audit Committee

- Review and scrutiny of the Treasury Management Strategy, policy and procedures and making recommendations to the full Council.

APPENDIX G

THE TREASURY MANAGEMENT ROLE OF THE SECTION 151 OFFICER

The S151 (responsible) officer

- Recommending clauses, treasury management policy/practices for approval, reviewing the same regularly, and monitoring compliance.
- Submitting regular treasury management policy reports.
- Submitting budgets and budgets variations;
- Receiving and reviewing management information reports.
- Reviewing the performance of the treasury management function.
- Ensuring the adequacy of treasury management resources and skills, and the effective division of responsibilities within the treasury management function.
- Ensuring the adequacy of internal audit and liaising with external audit.
- recommending the appointment of external service providers.
- Preparation of a capital strategy to include capital expenditure, capital financing, non-financial investments and treasury management, with a long-term timeframe
- Ensuring that the capital strategy is prudent, sustainable, affordable and prudent in the long term and provides value for money
- Ensuring that due diligence has been carried out on all treasury and non-financial investments and is in accordance with the risk appetite of the authority
- Ensure that the authority has appropriate legal powers to undertake expenditure on non-financial assets and their financing
- Ensuring the proportionality of all investments so that the authority does not undertake a level of investing which exposes the authority to an excessive level of risk compared to its financial resources
- Ensuring that an adequate governance process is in place for the approval, monitoring and ongoing risk management of all non-financial investments and long-term liabilities
- Provision to members of a schedule of all non-treasury investments including material investments in subsidiaries, joint ventures, loans and financial guarantees
- Ensuring that members are adequately informed and understand the risk exposures taken on by an authority
- Ensuring that the authority has adequate expertise, either in house or externally provided, to carry out the above
- Creation of Treasury Management Practices which specifically deal with how non treasury investments will be carried out and managed, to include the following: -
 - Risk management (TMP1 and schedules), including investment and risk management criteria for any material non-treasury investment portfolios.
 - Performance measurement and management (TMP2 and schedules), including methodology and criteria for assessing the performance and success of non-treasury investments.

- Decision making, governance and organisation (TMP5 and schedules), including a statement of the governance requirements for decision making in relation to non-treasury investments; and arrangements to ensure that appropriate professional due diligence is carried out to support decision making.
- Reporting and management information (TMP6 and schedules), including where and how often monitoring reports are taken.
- Training and qualifications (TMP10 and schedules), including how the relevant knowledge and skills in relation to non-treasury investments will be arranged.

APPENDIX H

CAPITAL INVESTMENT STRATEGY 2025/26 – 2029/30

1. Introduction

The Council is required to approve a Capital Investment Strategy in accordance with the Prudential Code for Capital Finance in Local Authorities.

The Capital Investment Strategy provides a high-level overview of how capital investment, capital financing and treasury management activity supports the provisions of services. It considers associated risks and how they are managed and ensures that future financial implications are identified to inform future year's budgets and financial sustainability.

The Strategy forms part of the Council's overall Corporate Planning Framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the Council's corporate priorities and objectives over a medium term (five year) planning horizon and ensures that the revenue implications of investments are both affordable and sustainable.

The strategy provides a framework for determining the relative importance of individual capital projects. It defines how the capital programme is to be formulated, and it identifies issues and options that influence revenue and capital spending and sets out how the resources will be managed.

Key elements of the strategy.

- Ensures investments meet our Corporate Plan objectives
- Incorporates the requirements of the Asset Management Plan
- Enables the development of a Capital Investment Programme over the medium term (5 years)
- A framework which will identify priorities for the use of resources for investment.
- Decisions are based on sound business cases.
- Risks are identified and mitigated where possible
- Directly links to the Treasury Management Strategy ensuring an affordable and sustainable Capital Investment Programme in adherence to legislation and the Prudential Code.
- Informs the Medium-Term Financial Plan by identifying the revenue impacts of investment decisions.
- Incorporates an annual review to ensure the programme still meets our priorities.
- Considers innovative solutions to funding.

1. Principles Supporting the Capital Investment Strategy

a) Strategy Principles

- The investment programme will support the Council's strategic priorities, therefore, the capital investment programme will link to all key strategic planning documents: specifically the Corporate Plan, Executive Business Plan, Medium Term Financial Plan and the Asset Management Plan.
- Schemes within the programme will be prioritised on an authority wide basis and the process of assessing investments, against specific criteria, will optimise the benefit and relative importance of potential schemes.
- Responsible Investing (RI) - investing in opportunities that seek to generate both financial value and sustainable growth,
- Socially responsible investing (SRI), also known as sustainable, socially conscious, "green" or ethical investing (ESG), as well as any investment strategy which seeks to consider both financial return and social good.

b) Capital Investment Policy

The Capital Investment Strategy will be underpinned by a Land and Property Investment Policy. The policy does not describe detailed operational investment activity but does describe the framework, and principal [underlying] considerations, which the Council will follow when reviewing and subsequently agreeing investment opportunities. It is designed to support the goals and objectives as outlined in the Corporate Plan, the general objectives of a UK public sector service provider and the very specific aims; goals and aspirations of the Council members; executive officers and their teams.

c) Finance Principles

- The overarching principal is the commitment to achieve affordable capital investments over the longer term.
- To pursue all available external funding options and opportunities for leverage of external resources.
- Ensure evaluation for value for money investments by whole life costing (where applicable) and by having robust Business Cases with full financial modelling, and appropriate due diligence in estimates in order to inform the full financial implications
- To develop partnerships, including the pursuit of shared services, joint ventures and community arrangements, where appropriate, to achieve the Council's investment aspirations and value for money.
- Monitoring and evaluation of approved budgets will form part of the quarterly budget monitoring reports.
- Monitoring and evaluation of approved Programmes and projects will form part of Performance Management.
- Encourage community engagement by informing on priorities and consultation on proposals.

- To invest in non-treasury activities to support ongoing sustainability in the delivery of services.
 - Regularly review Business Cases as schemes are developed and update financial models to inform future budget impacts.
- d) Asset Management Principles

The Asset Management Policy ensures that.

- We will take all reasonable and practical steps to ensure the health, safety and wellbeing of staff, visitors and contractors who use or visit our buildings, land or property and who use or are in contact with supporting asset infrastructure.
- We will ensure that all our buildings and land and property assets are fully compliant with current legal requirements, are fit for purpose and managed and maintained in accordance with best practice.
- We will ensure that infrastructure supporting our physical assets is safe and fully compliant with relevant legislative and regulatory requirements.
- All activity on our assets will be carried out in compliance with relevant legislative and statutory requirements.
- We will assess asset related risks and manage such risk in accordance with our corporate risk management policy or in accordance with procedures relevant to the specific asset, its use and function.
- We will retain and/or acquire physical assets which are appropriate to our business and function and dispose of those assets which are not fit for purpose, or which cannot support our business or investment criteria.
- We shall continue to actively develop our asset management systems; processes and procedures in a way which is appropriate; efficient; transparent and sustainable and which supports the best management outcomes for our physical assets.
- We shall continue to train and develop staff across the asset management discipline and apply technology and innovation where practical.
- We shall seek continual improvement of our management capability and activities to ensure value for money for all stakeholders.

3. Capital Investment Priorities

The Council's proposed Capital Investment Programme 2025/26 will support the Corporate Plan's key themes.

- Our People – Health and Wellbeing, Leisure, Skills, Vulnerable Groups and Communities

- Our Place – Economic Growth, External Investment, Social Regeneration, Infrastructure, Enhanced Environment
- Our Council – Finances, Structures, Partnerships, Policies, Governance

The Council's financial planning process ensures that the decisions about the allocation of capital and revenue resources are taken to achieve a corporate and consistent approach. The key corporate documents and relevant linkages with this strategy include.

- The Corporate Plan – priorities for the medium term
- The Medium-Term Financial Plan - incorporates the Financial Strategy, revenue budget financial impacts of capital investment decisions.
- The Reserves Strategy- prioritises the use of reserves for capital and revenue purposes.
- The Treasury Management Strategy (including Investment Strategy) informs the affordability and sustainability of prudent investment decisions.
- The Commercial Portfolio Strategy – informs how acquisitions of investment properties will be made on a risk-based approach
- The Value for Money Strategy – Ensuring VFM is achieved from investment decisions.
- The Housing Strategy – Supporting housing growth and regeneration within the district.
- The Land and Property Investment Strategy -
- The Asset Management Policy – Investment needs of our own land and property holdings
- Service Plans – Investment need for delivery of quality services

4. The Capital Investment Strategy Process

The strategic approach to revenue and capital investment decisions needs to be formalised to ensure that our resources are directed to the most appropriate schemes which both deliver our corporate priorities, and which are based on sound business cases. Assessment and prioritisation of capital investments schemes are based on uniform criteria.

Therefore, the Capital Investment Strategy Process has been developed which will ensure that prioritisation of investments is directed to deliver Corporate Objectives and delivery of the Executive Business Plan and Service Business Plans in addition to generating returns to support delivery of core services.

The process for includes:

- Review existing Capital Programme, timing, budget requirements etc.
- Annual review of existing Projects
- Asset Management Plan – detailed costs of required investment in property portfolio and property assets to be disposed.
- Review of asset replacement programmes
- Consideration of financing availability i.e., Earmarked Reserves, Grant funding, Capital Receipts and Prudential Borrowing

- Business Planning – identifying new schemes and projects for evaluation both capital and revenue.
- Evaluation of all proposed schemes against scoring matrix.
- Consider core service funding requirements and opportunities to invest in non-Treasury assets to generate returns

The final approved Capital Investment Programme and its financial implications are included within the Medium-Term Financial Plan, submitted to the Council annually in March for approval.

Fully costed and appraised business cases for each scheme will be presented to a relevant Board for consideration prior to any decision being made.

The Capital Programme consists of 4 levels of activity.

- Pre-Stage 1 – Business Case in preparation
- Stage 1 – Budget approved – requires full business case
- Stage 2 – Business case approved in principal or awaiting funding
- Stage 3 and Business as Usual (BAU) – Approved to spend and funding secured

The investment and the ongoing revenue implications of each scheme are ascertained from the financial implications and appraisals within the business case.

The Capital Investment Value is assessed against the capital definition, and deminimis limits (£10k).

Revenue Implications – include the impact on revenue budgets for running costs/additional staffing etc. and the impact of the cost of borrowing or loss of investment interest if capital receipts and revenue reserves are to be utilised.

5. Governance of the Capital Investment Programme

In accordance with the Constitution and governance arrangements, the Council reviews its capital requirements and determines its Capital Programme within the framework of the MTFP and as part of the annual budget process. Resource constraints mean the Council continually needs to prioritise expenditure in light of its aims and priorities and considers alternative solutions.

To ensure that available resources are allocated optimally, capital programme planning is determined in parallel with service and revenue budget planning processes within the framework of the MTFP.

New programmes of expenditure will be appraised following a clearly defined Business Case gateway process.

The Council will approve in principal the Capital Investment Programme, and will approve the release of funding for replacement and renewal programmes. This is undertaken annually in March as part of budget setting and the approval of the Medium-Term Financial Plan.

The Governance and Audit Committee will provide assurance on this Capital Investment Strategy.

Corporate Policy and Resources Committee will be responsible for approving release of funding for the Capital Investment Programme and will therefore receive reports for each scheme detailing the business case, cost, proposed funding and revenue implications.

Corporate Policy and Resources Committee will receive quarterly monitoring and update reports which may include details of.

- New capital investment schemes
- Slippage in programme delivery
- Programmes removed or reduced
- Virements (budget movements) between schemes
- Revisions in spend profile
- Overspending
- Capital acquisitions and disposals
- Loan advances and outstanding loan balances

Progress on specific programmes will also be monitored in relation to projects through the Performance Monitoring reporting framework.

The Programme Board will receive monthly highlight reports

The Management Team will receive quarterly monitoring reports and any exception reporting.

Budget Managers will receive monthly monitoring reports.

6. Capital Financing

The funding of Capital schemes can come from a number of resources, the use of external resources will take precedent.

- Prudential borrowing
- Revenue contributions and Earmarked Reserves
- Capital Receipts
- External grants and contributions (including S106 and Community Infrastructure Levies (CiL))
- Leasing
- Other sources – i.e., partnerships or private sector involvement

This strategy, the outcomes of which will inform the MTFP, is intended to consider all potential funding options available to the Council and to maximise the financial resources available for investment in corporate priorities and service provision and improvement.

To deliver our strategic objectives, especially in relation to economic and housing growth, regeneration, in addition to investment in commercial property,

which is designed to provide a revenue return, significant levels of investment will be required, which will result in a borrowing need.

7 Prudential Borrowing

The Council has discretion to undertake Prudential borrowing to fund capital projects with the full cost of that borrowing (interest and minimum revenue provision) being funded from Council revenue resources and/or capital receipts. This discretion is subject to complying with the Code's regulatory framework which essentially requires any such borrowing to be prudent, affordable and sustainable. Prudential borrowing provides an option for funding additional capital development however it has to be funded each year from within the revenue budget and by generating additional ongoing income streams from the investment.

Given the pressure on the Council's revenue budget in future years, prudent use will be made of this discretion in cases and only where there is a clear financial benefit, such as "invest to save", "invest to earn". Consideration will only be given to commercial investments where returns are expected to be higher than the revenue costs of the debt, provision of loans where principal repayments will be utilised as proxy for MRP, borrowing or major regeneration schemes which do not increase revenue expenditure levels in the longer term but provide a beneficial economic and or social impact.

The Council will remain cautious and prudent in the extent of prudential borrowing undertaken to fund new capital investment.

Where prudential borrowing is utilised to fund Capital Investment, financial implication considerations will be provided including the risks and opportunities of the investment over both the payback period and over the repayment period of any debt taken out.

8 Revenue Contributions and Earmarked Reserves

Our continued prudent approach is to set aside revenue resources to fund capital replacement programmes and asset management funding.

New Homes Bonus Grant will continue to be set aside for the purpose of investment in growth and regeneration (economic and housing) and this strategy has been included in the MTFP.

We will consider future Earmarking of Reserves for service investment needs, invest to save and invest to earn projects and enhancements to our own property assets, in addition to consideration of revenue contingencies, volatility and budget smoothing.

Our own resources will therefore be utilised to fund those schemes which provide a Socio-Economic return on investment, invest to save schemes which achieve efficiencies, and investment in our operational service asset needs.

9 Capital Receipts

Capital receipts generated from the following sources and where appropriate utilised as detailed.

- Loans principal repayments – used to repay prudential borrowing
- Receipts from Asset Disposal (operational property assets or surplus land)
- Commercial Portfolio Properties – repayment of borrowing
- Share of RTB Housing Transfer Agreement – future investment
- Insurance settlements – replacement of asset

10 External Grants and contributions (incl S106 and Community Infrastructure Levy (CiL))

The Council will actively pursue grants and contributions and other innovative solutions to funding of capital investment schemes. This funding will be utilised in the first instance.

11 Leasing

The use of leasing will be undertaken where alternative funding is not available for vehicles or minor equipment and the revenue budget does not allow for a full capital repayment. Where there is a robust business case then the option of leasing may be considered.

12 Other Sources of Funding

There are a range of other potential funding sources which may be generated locally either by the Council itself or in partnership with others i.e., a growing number of private organisations are showing interest where clear joint benefits exist. Each case will be subject to specific financial appraisals and appropriate governance arrangements.

13. Investment in Commercial Properties (Non-Treasury Investments)

Any acquisition of Commercial Properties will be in accordance with the Commercial Portfolio Strategy and are being acquired to support delivery of services in a financially sustainable organisation. Up to £30m has been approved for investment in Commercial Property in support and protection of Council Services.

Appropriate experts are engaged as required.

All assets will be assessed against a set criteria and the Chief Executive and the Leader of the Council have delegated Authority to complete on the acquisition of assets which score 50 or more out of 70. Any asset which falls below this threshold or registers a zero against any criteria may still be considered but specific justification will need to be provided and the decision to proceed taken to the Corporate Policy and Resources Committee for approval.

An annual review will be undertaken of the Commercial Property Portfolio to ascertain whether its fair value is sufficient to provide security against loss against the capital investment, and therefore adequate to meet the cost of outstanding borrowing.

Under the Minimum Revenue Provision (MRP) Policy, there will be an annual MRP charge for borrowing undertaken to finance Commercial Properties in line with the latest guidance from MHCLG.

A Valuation Volatility Earmarked Reserve has been created with a balance of £0.733m which reflects 4% of purchase price of the portfolio, which will reduce over the medium term, reflecting the introduction of an annual MRP charge to reduce outstanding prudential borrowing. This will help mitigate any financial loss of investment upon the sale of an asset should there be any shortfall against outstanding debt. A proportion of the annual revenue income generated from the investment will be allocated for risk provision.

A Commercial Contingency revenue base budget is also included within the MTFP to mitigate the risk of not achieving the desired level of yield from the Portfolio in year.

These investment assets are not deemed to be liquid over the short term but are likely to be held for the medium term of 5-10 years.

A number of prudential indicators in relation to these investments are contained within the Treasury Management Strategy and will be monitored throughout the year.

14. Risk

All capital projects have a risk register, with all risks affecting the project considered.

A specific risk of capital investment is the impact on the Council's VAT partial exemption (recovery of exempt VAT up to 5% of overall VAT). If exempt VAT exceeds 5% the whole amount is then irrecoverable. Each scheme is therefore assessed for its impact

15. Conclusion

The Capital Investment Strategy is a working document, which enables the Council to make informed rational capital investment decisions to achieve its corporate priorities and objectives. It provides a framework for determining the relative importance of individual projects.

The strategy will be reviewed annually to ensure that it remains relevant and effective.

THE COUNCIL TAX REQUIREMENT 2025/26

1. Introduction

- 1.1 This Council is the billing Authority for the West Lindsey area and is required to set a Council Tax that will cover not only its own requirements, but also those of the County Council, Police Authority and Town/Parish Councils.
- 1.2 The Localism Act 2011 has introduced a new requirement for a local authority to determine whether the basic amount of council tax for a financial year is excessive, in which case a local referendum would be needed. Schedule 5 of the Localism Act 2011 has inserted a new chapter 4ZA into part 1 of the Local Government Finance Act 1992. Section 52ZB sets out the steps needed to determine the level of tax which would be 'excessive'. These steps are in effect to compare the level of increase in council tax with principles set out by the Secretary of State. The Secretary of State has indicated that, for 2025/26, an increase above 3% or £5, whichever is the greater, in a district council's council tax would be excessive.
- 2 The Council's basic amount of council tax recommended for 2025/26 is £248.76 (2024/25 £241.55) a £7.21p or 2.98% increase.

3 Council Tax levels 2025/26

- 2.1 The level of Council Tax will vary between households throughout the District and will depend upon which band and in which Town/Parish the taxpayer lives. A full schedule of Council Taxes by Parish is attached at Appendix 11.
- 2.2 Taking account of the above council tax requirements the average Council Tax at Band D for 2025/26 will be set as follows:-

	2024/25	2025/26	Variance	
	£	£	£	%
Lincolnshire County Council	1,578.69	1,625.85	47.16	2.99
Police	304.20	318.15	13.95	4.59
West Lindsey District Council	241.55	248.76	7.21	2.98
Direct Parish Precept Charges	84.15	87.01	2.86	3.40
Total Average Council Tax	2,208.59	2,279.77	71.18	3.49

- 2.3 Although the increases in Town/Parish Precepts average 3.40% the impact on the individual Town/Parish Councils will vary according to the amount by which each has increased its precept.

3. Recommendations - Council Tax Requirements 2025/26

- 3.1 It be noted that on 27 January 2025 the Council calculated the Council Tax Base 2025/26.
- a) for the whole Council area as 32,756.75 (32,093.99 2024/25) [Item T in the formula in Section 31b of the Local Government Finance Act 1992, as amended (the “Act”)]; and
 - b) for dwellings in those parts of its area to which a Parish precept relates as in the attached Appendix 11.
- 3.2 The council tax requirement for the Council’s own purposes for 2025/26 (excluding Parish precepts) is £8,148,600
- 3.3 The following amounts be calculated for the year 2025/26 in accordance with Sections 31 to 36 of the Act:
- a) £53,302,500 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Local Government Finance Act 1992. **(Gross expenditure including Parish Precepts and contribution to reserves)**
 - b) £42,303,700 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(Total income including contribution from reserves)**
 - c) £10,998,800 being the amount by which the aggregate at 3.3(a) above exceeds the aggregate at 3.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **Council Tax requirement for the year (including Parish precepts)**.
 - d) £335.77 being the amount at 3.3(c) above (item R), all divided by Item T (3.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
 - e) £2,850,200 being the aggregate amount of all special items **(total parish precepts)** referred to in Section 34(1) of the Act (as per the attached Appendix J)
 - f) £248.76 being the amount at 3.3(d) above less the result given by dividing the amount at 3.3(e) above by Item T (3.1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates. **(WLDC Band D average)**

- 3.4 That the amounts stated in the “Total” column of Appendix 10 to this resolution be calculated by adding to the amount at (f) above the amounts of special item or items relating to dwellings in those parts of the Council’s area mentioned in Appendix 10 divided in each case by the individual tax bases (Appendix 9) set by the Council in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate. **(Band D Council Taxes for the WLDC and individual parishes)**
- 3.5 That the amounts stated in Appendix 11 to this resolution be calculated by multiplying the aggregate of the amounts at (f) above and 3.4 above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands. **(All valuation band council taxes for WLDC and individual parishes).**
- 3.6 To note that the County Council and the Police Authority have issued precepts to the Council in accordance with Section 40 of the local Government Finance Act 1992 for each category of dwellings in the Council’s area as indicated in the table below.
- 3.7 That the Council, in accordance with Sections 30 to 36 of the local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2025/26 for each part of its area and for each of the categories of dwellings.

Band	West Lindsey DC	Lincolnshire CC	Police & Crime Commissioner Lincolnshire	Aggregate Council Tax
A	165.84	1,083.90	212.10	1,461.84
B	193.48	1,264.55	247.45	1,705.48
C	221.12	1,445.20	282.80	1,949.12
D	248.76	1,625.85	318.15	2,192.76
E	304.04	1,987.15	388.85	2,680.04
F	359.32	2,348.45	459.55	3,167.32
G	414.60	2,709.75	530.25	3,654.60
H	497.52	3,251.70	636.30	4,385.52

- 3.8 That having calculated the aggregate in each case of the amounts at 3.5 and 3.6 above, the Council in accordance with Section 30(2) of the Local Government Finance Act 1992, hereby sets the amounts in

Appendix 12 as the levels of Council Tax for the year 2025/26 for each of the categories of dwellings shown in that Appendix.

3.9 To determine that the Council's basic amount of Council Tax for 2025/26 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

4. **Recommendation**

4.1 That the Council approves the recommendations set out above and the levels of Council Tax for the year 2025/26 in respect of each of the areas in the District as set out in the appendices to this report.

Parish Tax Base 2025-26

Appendix 9

Parish	2025/26 Tax Base
Aisthorpe	39.72
Bardney - Apley - Stainfield	740.54
Bigby	177.39
Bishop Norton	138.58
Blyborough	32.20
Blyton	403.54
Brampton	32.24
Brattleby	52.98
Broadholme	38.23
Brocklesby	34.74
Brookenby	186.15
Broxholme	31.45
Bullington	11.38
Burton	441.38
Buslingthorpe	22.31
Cabourne	28.32
Caenby	32.82
Caistor	1,039.39
Cammeringham	51.97
Cherry Willingham	1,412.00
Claxby	69.98
Corringham	176.35
Dunholme	857.77
East Ferry	41.21
East Stockwith	68.90
Faldingworth	184.95
Fenton	171.98
Fillingham	94.21
Fiskerton	383.98
Friesthorpe	11.90
Fulnetby	4.32
Gainsborough	5,198.55
Glentham	177.49
Glentworth	127.65
Golto	33.24
Grange de Lings	12.87
Grasby	190.00
Grayingham	60.57
Great Limber	83.65
Greetwell	443.10
Hackthorn - Cold Hanworth	86.02
Hardwick	20.84
Harpwell	23.50
Heapham	43.27
Hemswell	129.41

Parish	2025/26 Tax Base
Hemswell Cliff	184.43
Holton Beckering	45.24
Holton le Moor	63.22
Ingham	363.94
Keelby	717.11
Kettlethorpe	167.32
Kexby	114.41
Kirmond le Mire	15.56
Knaith	125.05
Langworth - Barlings - Newball	249.93
Laughton	150.57
Lea	420.15
Legsby	77.67
Linwood	38.07
Lissington	53.41
Market Rasen	1,331.45
Marton - Gate Burton	246.69
Middle Rasen	775.84
Morton	444.42
Nettleham	1,692.37
Nettleton	247.17
Newton-On-Trent	145.98
Normanby le Wold	20.72
Normanby-By-Spital	139.26
North Carlton	94.92
North Kelsey	361.64
North Willingham	55.51
Northorpe	49.91
Osgodby	222.67
Owersby	111.07
Owmy-By-Spital	119.35
Pilham	25.94
Rand	19.91
Reepham	342.12
Riby	48.62
Riseholme	131.94
Rothwell	72.55
Saxby	18.10
Saxilby - Ingleby	1,690.40
Scampton	378.29
Scothern	388.72
Scotter	1,176.40
Scotton	228.02
Searby cum Owmy	79.51
Sixhills	14.36

Parish	2025/26 Tax Base
Snarford	14.15
Snelland	30.71
Snitterby	91.41
Somerby	26.03
South Carlton	38.02
South Kelsey	221.82
Spridlington	95.01
Springthorpe	62.62
Stainton le Vale	34.49
Stow	137.90
Sturton-By-Stow	525.35
Sudbrooke	782.41
Swallow	91.24
Swinhope	56.74
Tealby	282.34
Thonock	9.28
Thoresway	43.41
Thorganby	14.78
Thorpe le Fallows	6.19
Toft Newton	134.17
Torksey	284.72
Upton	177.13
Waddingham	214.24
Walesby	112.97
Walkerith	26.51
Welton	1,662.77
West Firsby	11.75
West Rasen	29.44
Wickenby	84.33
Wildsworth	30.60
Willingham	202.41
Willoughton	118.84
Total	32,756.75

APPENDIX 10

PARISH PRECEPTS

(DETERMINATION OF COUNCIL TAX WHERE SPECIAL ITEMS APPLY)

PARISH	PARISH PRECEPT	PARISH COUNCIL TAX	DISTRICT COUNCIL TAX	TOTAL
	£	£	£	£
Bardney - Apley - Stainfield	86,560.00	116.89	248.76	365.65
Bigby	7,400.00	41.72	248.76	290.48
Bishop Norton	6,718.00	48.48	248.76	297.24
Blyton	6,900.00	17.10	248.76	265.86
Brattleby	3,700.00	69.84	248.76	318.60
Broadholme	950.00	24.85	248.76	273.61
Brookenby	26,380.00	141.71	248.76	390.47
Burton	6,900.00	15.63	248.76	264.39
Caistor	132,458.00	127.44	248.76	376.20
Cammeringham	900.00	17.32	248.76	266.08
Cherry Willingham	104,900.00	74.29	248.76	323.05
Claxby	6,536.00	93.40	248.76	342.16
Corringham	17,400.00	98.67	248.76	347.43
Dunholme	55,520.00	64.73	248.76	313.49
East Stockwith	4,900.00	71.12	248.76	319.88
Faldingworth	9,462.00	51.16	248.76	299.92
Fenton	9,740.00	56.63	248.76	305.39
Fillingham	6,202.00	65.83	248.76	314.59
Fiskerton	19,000.00	49.48	248.76	298.24
Gainsborough	690,900.00	132.90	248.76	381.66
Glentham	11,200.00	63.10	248.76	311.86
Glentworth	11,146.00	87.32	248.76	336.08
Grasby	5,240.00	27.58	248.76	276.34
Great Limber	11,400.00	136.28	248.76	385.04
Greetwell	16,900.00	38.14	248.76	286.90
Hackthorn - Cold Hanworth	2,400.00	27.90	248.76	276.66
Heapham	300.00	6.93	248.76	255.69
Hemswell	9,900.00	76.50	248.76	325.26
Hemswell Cliff	17,450.00	94.62	248.76	343.38
Ingham	26,272.00	72.19	248.76	320.95
Keelby	28,509.00	39.76	248.76	288.52
Kettlethorpe	12,400.00	74.11	248.76	322.87
Kexby	1,900.00	16.61	248.76	265.37
Knaith	5,054.00	40.42	248.76	289.18
Langworth - Barlings - Newball	33,626.00	134.54	248.76	383.30
Laughton	9,620.00	63.89	248.76	312.65
Lea	21,900.00	52.12	248.76	300.88
Legsby	1,900.00	24.46	248.76	273.22
Market Rasen	192,400.00	144.50	248.76	393.26
Marton - Gate Burton	14,900.00	60.40	248.76	309.16
Middle Rasen	19,900.00	25.65	248.76	274.41

PARISH	PARISH PRECEPT	PARISH COUNCIL TAX	DISTRICT COUNCIL TAX	TOTAL
	£	£	£	£
Morton	16,310.00	36.70	248.76	285.46
Nettleham	209,900.00	124.03	248.76	372.79
Nettleton	13,900.00	56.24	248.76	305.00
Newton-On-Trent	16,900.00	115.77	248.76	364.53
Normanby-By-Spital	9,945.00	71.41	248.76	320.17
North Kelsey	21,800.00	60.28	248.76	309.04
Northorpe	3,360.00	67.32	248.76	316.08
Osgodby	10,900.00	48.95	248.76	297.71
Owersby	1,900.00	17.11	248.76	265.87
Owmbly-By-Spital	11,265.00	94.39	248.76	343.15
Reepham	9,581.00	28.00	248.76	276.76
Riby	650.00	13.37	248.76	262.13
Riseholme	2,400.00	18.19	248.76	266.95
Rothwell	4,156.00	57.28	248.76	306.04
Saxby	150.00	8.29	248.76	257.05
Saxilby - Ingleby	294,000.00	173.92	248.76	422.68
Scampton	19,900.00	52.61	248.76	301.37
Scothern	29,900.00	76.92	248.76	325.68
Scotter	73,367.00	62.37	248.76	311.13
Scotton	11,900.00	52.19	248.76	300.95
Snitterby	3,728.00	40.78	248.76	289.54
South Kelsey	16,340.00	73.66	248.76	322.42
Spridlington	4,000.00	42.10	248.76	290.86
Springthorpe	1,053.00	16.82	248.76	265.58
Stow	5,900.00	42.78	248.76	291.54
Sturton-By-Stow	40,900.00	77.85	248.76	326.61
Sudbrooke	35,600.00	45.50	248.76	294.26
Swallow	11,322.00	124.09	248.76	372.85
Tealby	13,900.00	49.23	248.76	297.99
Toft Newton	10,300.00	76.77	248.76	325.53
Torksey	16,900.00	59.36	248.76	308.12
Upton	7,400.00	41.78	248.76	290.54
Waddingham	9,400.00	43.88	248.76	292.64
Walesby	2,630.00	23.28	248.76	272.04
Welton	222,090.00	133.57	248.76	382.33
Wickenby	4,200.00	49.80	248.76	298.56
Willingham	15,900.00	78.55	248.76	327.31
Willoughton	8,700.00	73.21	248.76	321.97
TOTAL	2,850,190.00	5,014.56		

Appendix 11

Determination of Amounts of Council Tax for each category and dwelling in each part of the area

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Aisthorpe	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Apley	203.14	243.77	284.39	325.02	365.65	446.91	528.16	609.42	731.30	116.89
Bardney	203.14	243.77	284.39	325.02	365.65	446.91	528.16	609.42	731.30	116.89
Barlings	212.94	255.53	298.12	340.71	383.30	468.48	553.66	638.83	766.60	134.54
Bigby	161.38	193.65	225.93	258.20	290.48	355.03	419.58	484.13	580.96	41.72
Bishop Norton	165.13	198.16	231.19	264.21	297.24	363.29	429.35	495.40	594.48	48.48
Blyborough	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Blyton	147.70	177.24	206.78	236.32	265.86	324.94	384.02	443.10	531.72	17.10
Brampton	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Brattleby	177.00	212.40	247.80	283.20	318.60	389.40	460.20	531.00	637.20	69.84
Brocklesby	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Broxholme	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Bullington	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Burton	146.88	176.26	205.64	235.01	264.39	323.14	381.90	440.65	528.78	15.63
Buslingthorpe	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Cabourne	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Caenby	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Caistor	209.00	250.80	292.60	334.40	376.20	459.80	543.40	627.00	752.40	127.44
Cammeringham	147.82	177.39	206.95	236.52	266.08	325.21	384.34	443.47	532.16	17.32
Broadholme	152.01	182.41	212.81	243.21	273.61	334.41	395.21	456.02	547.22	24.85
Brookenby	216.93	260.31	303.70	347.08	390.47	477.24	564.01	650.78	780.94	141.71
Cherry Willingham	179.47	215.37	251.26	287.16	323.05	394.84	466.63	538.42	646.10	74.29
Claxby	190.09	228.11	266.12	304.14	342.16	418.20	494.23	570.27	684.32	93.40
Cold Hanworth	153.70	184.44	215.18	245.92	276.66	338.14	399.62	461.10	553.32	27.90
Corringham	193.02	231.62	270.22	308.83	347.43	424.64	501.84	579.05	694.86	98.67

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Dunholme	174.16	208.99	243.83	278.66	313.49	383.15	452.82	522.48	626.98	64.73
East Ferry	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
East Stockwith	177.71	213.25	248.80	284.34	319.88	390.96	462.05	533.13	639.76	71.12
Faldingworth	166.62	199.95	233.27	266.60	299.92	366.57	433.22	499.87	599.84	51.16
Fenton	169.66	203.59	237.53	271.46	305.39	373.25	441.12	508.98	610.78	56.63
Fillingham	174.77	209.73	244.68	279.64	314.59	384.50	454.41	524.32	629.18	65.83
Fiskerton	165.69	198.83	231.96	265.10	298.24	364.52	430.79	497.07	596.48	49.48
Friesthorpe	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Fulnetby	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Gate Burton	171.76	206.11	240.46	274.81	309.16	377.86	446.56	515.27	618.32	60.40
Glentham	173.26	207.91	242.56	277.21	311.86	381.16	450.46	519.77	623.72	63.10
Glentworth	186.71	224.05	261.40	298.74	336.08	410.76	485.45	560.13	672.16	87.32
Golto	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Grange de Lings	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Grasby	153.52	184.23	214.93	245.64	276.34	337.75	399.16	460.57	552.68	27.58
Grayingham	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Greetwell	159.39	191.27	223.14	255.02	286.90	350.66	414.41	478.17	573.80	38.14
Great Limber	213.91	256.69	299.48	342.26	385.04	470.60	556.17	641.73	770.08	136.28
Hackthorn	153.70	184.44	215.18	245.92	276.66	338.14	399.62	461.10	553.32	27.90
Hardwick	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Harpswell	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Heapham	142.05	170.46	198.87	227.28	255.69	312.51	369.33	426.15	511.38	6.93
Hemswell	180.70	216.84	252.98	289.12	325.26	397.54	469.82	542.10	650.52	76.50
Holton Beckering	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Holton Le Moor	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Ingham	178.31	213.97	249.63	285.29	320.95	392.27	463.59	534.92	641.90	72.19
Hemswell Cliff	190.77	228.92	267.07	305.23	343.38	419.69	495.99	572.30	686.76	94.62
Keelby	160.29	192.35	224.40	256.46	288.52	352.64	416.75	480.87	577.04	39.76
Kettlethorpe	179.37	215.25	251.12	287.00	322.87	394.62	466.37	538.12	645.74	74.11
Kexby	147.43	176.91	206.40	235.88	265.37	324.34	383.31	442.28	530.74	16.61
Kirmond Le Mire	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Knaith	160.66	192.79	224.92	257.05	289.18	353.44	417.70	481.97	578.36	40.42
Laughton	173.69	208.43	243.17	277.91	312.65	382.13	451.61	521.08	625.30	63.89
Lea	167.16	200.59	234.02	267.45	300.88	367.74	434.60	501.47	601.76	52.12
Legsby	151.79	182.15	212.50	242.86	273.22	333.94	394.65	455.37	546.44	24.46
Linwood	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Lissington	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Market Rasen	218.48	262.17	305.87	349.56	393.26	480.65	568.04	655.43	786.52	144.50
Marton	171.76	206.11	240.46	274.81	309.16	377.86	446.56	515.27	618.32	60.40
Middle Rasen	152.45	182.94	213.43	243.92	274.41	335.39	396.37	457.35	548.82	25.65
Morton	158.59	190.31	222.02	253.74	285.46	348.90	412.33	475.77	570.92	36.70
Nettleham	207.11	248.53	289.95	331.37	372.79	455.63	538.47	621.32	745.58	124.03
Nettleton	169.44	203.33	237.22	271.11	305.00	372.78	440.56	508.33	610.00	56.24
Newball	212.94	255.53	298.12	340.71	383.30	468.48	553.66	638.83	766.60	134.54
Newton-On-Trent	202.52	243.02	283.52	324.03	364.53	445.54	526.54	607.55	729.06	115.77
Normanby-By-Spital	177.87	213.45	249.02	284.60	320.17	391.32	462.47	533.62	640.34	71.41
Normanby Le Wold	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
North Carlton	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
North Kelsey	171.69	206.03	240.36	274.70	309.04	377.72	446.39	515.07	618.08	60.28
North Willingham	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Northorpe	175.60	210.72	245.84	280.96	316.08	386.32	456.56	526.80	632.16	67.32
Osgodby	165.39	198.47	231.55	264.63	297.71	363.87	430.03	496.18	595.42	48.95
Owersby	147.71	177.25	206.79	236.33	265.87	324.95	384.03	443.12	531.74	17.11
Owmbly-by-Spital	190.64	228.77	266.89	305.02	343.15	419.41	495.66	571.92	686.30	94.39
Pilham	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Rand	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Reepham	153.76	184.51	215.26	246.01	276.76	338.26	399.76	461.27	553.52	28.00
Riby	145.63	174.75	203.88	233.00	262.13	320.38	378.63	436.88	524.26	13.37
Riseholme	148.31	177.97	207.63	237.29	266.95	326.27	385.59	444.92	533.90	18.19
Rothwell	170.02	204.03	238.03	272.04	306.04	374.05	442.06	510.07	612.08	57.28
Saxby	142.81	171.37	199.93	228.49	257.05	314.17	371.29	428.42	514.10	8.29
Saxilby - Ingleby	234.82	281.79	328.75	375.72	422.68	516.61	610.54	704.47	845.36	173.92
Scampton	167.43	200.91	234.40	267.88	301.37	368.34	435.31	502.28	602.74	52.61
Scothern	180.93	217.12	253.31	289.49	325.68	398.05	470.43	542.80	651.36	76.92
Scotter	172.85	207.42	241.99	276.56	311.13	380.27	449.41	518.55	622.26	62.37
Scotton	167.19	200.63	234.07	267.51	300.95	367.83	434.71	501.58	601.90	52.19
Searby Cum Owmbly	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Sixhills	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Snarford	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Snelland	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Snitterby	160.86	193.03	225.20	257.37	289.54	353.88	418.22	482.57	579.08	40.78
Somerby	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
South Carlton	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
South Kelsey	179.12	214.95	250.77	286.60	322.42	394.07	465.72	537.37	644.84	73.66
Spridlington	161.59	193.91	226.22	258.54	290.86	355.50	420.13	484.77	581.72	42.10

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Springthorpe	147.54	177.05	206.56	236.07	265.58	324.60	383.62	442.63	531.16	16.82
Langworth	212.94	255.53	298.12	340.71	383.30	468.48	553.66	638.83	766.60	134.54
Stainton Le Vale	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Stainfield	203.14	243.77	284.39	325.02	365.65	446.91	528.16	609.42	731.30	116.89
Stow	161.97	194.36	226.75	259.15	291.54	356.33	421.11	485.90	583.08	42.78
Sturton by Stow	181.45	217.74	254.03	290.32	326.61	399.19	471.77	544.35	653.22	77.85
Sudbrooke	163.48	196.17	228.87	261.56	294.26	359.65	425.04	490.43	588.52	45.50
Swallow	207.14	248.57	289.99	331.42	372.85	455.71	538.56	621.42	745.70	124.09
Swinhope	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Tealby	165.55	198.66	231.77	264.88	297.99	364.21	430.43	496.65	595.98	49.23
Thonock	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Thoresway	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Thorganby	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Thorpe Le Fallows	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Toft Newton	180.85	217.02	253.19	289.36	325.53	397.87	470.21	542.55	651.06	76.77
Torksey	171.18	205.41	239.65	273.88	308.12	376.59	445.06	513.53	616.24	59.36
Upton	161.41	193.69	225.98	258.26	290.54	355.10	419.67	484.23	581.08	41.78
Waddingham	162.58	195.09	227.61	260.12	292.64	357.67	422.70	487.73	585.28	43.88
Walesby	151.13	181.36	211.59	241.81	272.04	332.49	392.95	453.40	544.08	23.28
Walkerith	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Welton	212.41	254.89	297.37	339.85	382.33	467.29	552.25	637.22	764.66	133.57
West Firsby	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
West Rasen	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Wickenby	165.87	199.04	232.21	265.39	298.56	364.91	431.25	497.60	597.12	49.80
Wildsworth	138.20	165.84	193.48	221.12	248.76	304.04	359.32	414.60	497.52	0.00
Willingham	181.84	218.21	254.57	290.94	327.31	400.05	472.78	545.52	654.62	78.55
Willoughton	178.87	214.65	250.42	286.20	321.97	393.52	465.07	536.62	643.94	73.21
Gainsborough	212.03	254.44	296.85	339.25	381.66	466.47	551.29	636.10	763.32	132.90

Appendix 12

Overall Levels of Council Tax 2025-26

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Aisthorpe	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Apley	1,283.14	1,539.77	1,796.39	2,053.02	2,309.65	2,822.91	3,336.16	3,849.42	4,619.30	116.89
Bardney	1,283.14	1,539.77	1,796.39	2,053.02	2,309.65	2,822.91	3,336.16	3,849.42	4,619.30	116.89
Barlings	1,292.94	1,551.53	1,810.12	2,068.71	2,327.30	2,844.48	3,361.66	3,878.83	4,654.60	134.54
Bigby	1,241.38	1,489.65	1,737.93	1,986.20	2,234.48	2,731.03	3,227.58	3,724.13	4,468.96	41.72
Bishop Norton	1,245.13	1,494.16	1,743.19	1,992.21	2,241.24	2,739.29	3,237.35	3,735.40	4,482.48	48.48
Blyborough	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Blyton	1,227.70	1,473.24	1,718.78	1,964.32	2,209.86	2,700.94	3,192.02	3,683.10	4,419.72	17.10
Brampton	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Brattleby	1,257.00	1,508.40	1,759.80	2,011.20	2,262.60	2,765.40	3,268.20	3,771.00	4,525.20	69.84
Brocklesby	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Broxholme	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Bullington	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Burton	1,226.88	1,472.26	1,717.64	1,963.01	2,208.39	2,699.14	3,189.90	3,680.65	4,416.78	15.63
Buslingthorpe	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Cabourne	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Caenby	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Caistor	1,289.00	1,546.80	1,804.60	2,062.40	2,320.20	2,835.80	3,351.40	3,867.00	4,640.40	127.44
Cammeringham	1,227.82	1,473.39	1,718.95	1,964.52	2,210.08	2,701.21	3,192.34	3,683.47	4,420.16	17.32
Broadholme	1,232.01	1,478.41	1,724.81	1,971.21	2,217.61	2,710.41	3,203.21	3,696.02	4,435.22	24.85
Brookenby	1,296.93	1,556.31	1,815.70	2,075.08	2,334.47	2,853.24	3,372.01	3,890.78	4,668.94	141.71
Cherry Willingham	1,259.47	1,511.37	1,763.26	2,015.16	2,267.05	2,770.84	3,274.63	3,778.42	4,534.10	74.29
Claxby	1,270.09	1,524.11	1,778.12	2,032.14	2,286.16	2,794.20	3,302.23	3,810.27	4,572.32	93.40
Cold Hanworth	1,233.70	1,480.44	1,727.18	1,973.92	2,220.66	2,714.14	3,207.62	3,701.10	4,441.32	27.90
Corringham	1,273.02	1,527.62	1,782.22	2,036.83	2,291.43	2,800.64	3,309.84	3,819.05	4,582.86	98.67

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Dunholme	1,254.16	1,504.99	1,755.83	2,006.66	2,257.49	2,759.15	3,260.82	3,762.48	4,514.98	64.73
East Ferry	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
East Stockwith	1,257.71	1,509.25	1,760.80	2,012.34	2,263.88	2,766.96	3,270.05	3,773.13	4,527.76	71.12
Faldingworth	1,246.62	1,495.95	1,745.27	1,994.60	2,243.92	2,742.57	3,241.22	3,739.87	4,487.84	51.16
Fenton	1,249.66	1,499.59	1,749.53	1,999.46	2,249.39	2,749.25	3,249.12	3,748.98	4,498.78	56.63
Fillingham	1,254.77	1,505.73	1,756.68	2,007.64	2,258.59	2,760.50	3,262.41	3,764.32	4,517.18	65.83
Fiskerton	1,245.69	1,494.83	1,743.96	1,993.10	2,242.24	2,740.52	3,238.79	3,737.07	4,484.48	49.48
Friesthorpe	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Fulnetby	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Gate Burton	1,251.76	1,502.11	1,752.46	2,002.81	2,253.16	2,753.86	3,254.56	3,755.27	4,506.32	60.40
Glentham	1,253.26	1,503.91	1,754.56	2,005.21	2,255.86	2,757.16	3,258.46	3,759.77	4,511.72	63.10
Glentworth	1,266.71	1,520.05	1,773.40	2,026.74	2,280.08	2,786.76	3,293.45	3,800.13	4,560.16	87.32
Golto	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Grange de Lings	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Grasby	1,233.52	1,480.23	1,726.93	1,973.64	2,220.34	2,713.75	3,207.16	3,700.57	4,440.68	27.58
Grayingham	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Greetwell	1,239.39	1,487.27	1,735.14	1,983.02	2,230.90	2,726.66	3,222.41	3,718.17	4,461.80	38.14
Great Limber	1,293.91	1,552.69	1,811.48	2,070.26	2,329.04	2,846.60	3,364.17	3,881.73	4,658.08	136.28
Hackthorn	1,233.70	1,480.44	1,727.18	1,973.92	2,220.66	2,714.14	3,207.62	3,701.10	4,441.32	27.90
Hardwick	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Harpswell	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Heapham	1,222.05	1,466.46	1,710.87	1,955.28	2,199.69	2,688.51	3,177.33	3,666.15	4,399.38	6.93
Hemswell	1,260.70	1,512.84	1,764.98	2,017.12	2,269.26	2,773.54	3,277.82	3,782.10	4,538.52	76.50
Holton Beckering	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Holton Le Moor	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Ingham	1,258.31	1,509.97	1,761.63	2,013.29	2,264.95	2,768.27	3,271.59	3,774.92	4,529.90	72.19
Hemswell Cliff	1,270.77	1,524.92	1,779.07	2,033.23	2,287.38	2,795.69	3,303.99	3,812.30	4,574.76	94.62
Keelby	1,240.29	1,488.35	1,736.40	1,984.46	2,232.52	2,728.64	3,224.75	3,720.87	4,465.04	39.76
Kettlethorpe	1,259.37	1,511.25	1,763.12	2,015.00	2,266.87	2,770.62	3,274.37	3,778.12	4,533.74	74.11
Kexby	1,227.43	1,472.91	1,718.40	1,963.88	2,209.37	2,700.34	3,191.31	3,682.28	4,418.74	16.61
Kirmond Le Mire	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Knaith	1,240.66	1,488.79	1,736.92	1,985.05	2,233.18	2,729.44	3,225.70	3,721.97	4,466.36	40.42
Laughton	1,253.69	1,504.43	1,755.17	2,005.91	2,256.65	2,758.13	3,259.61	3,761.08	4,513.30	63.89
Lea	1,247.16	1,496.59	1,746.02	1,995.45	2,244.88	2,743.74	3,242.60	3,741.47	4,489.76	52.12
Legsby	1,231.79	1,478.15	1,724.50	1,970.86	2,217.22	2,709.94	3,202.65	3,695.37	4,434.44	24.46
Linwood	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Lissington	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Market Rasen	1,298.48	1,558.17	1,817.87	2,077.56	2,337.26	2,856.65	3,376.04	3,895.43	4,674.52	144.50
Marton	1,251.76	1,502.11	1,752.46	2,002.81	2,253.16	2,753.86	3,254.56	3,755.27	4,506.32	60.40
Middle Rasen	1,232.45	1,478.94	1,725.43	1,971.92	2,218.41	2,711.39	3,204.37	3,697.35	4,436.82	25.65
Morton	1,238.59	1,486.31	1,734.02	1,981.74	2,229.46	2,724.90	3,220.33	3,715.77	4,458.92	36.70
Nettleham	1,287.11	1,544.53	1,801.95	2,059.37	2,316.79	2,831.63	3,346.47	3,861.32	4,633.58	124.03
Nettleton	1,249.44	1,499.33	1,749.22	1,999.11	2,249.00	2,748.78	3,248.56	3,748.33	4,498.00	56.24
Newball	1,292.94	1,551.53	1,810.12	2,068.71	2,327.30	2,844.48	3,361.66	3,878.83	4,654.60	134.54
Newton-On-Trent	1,282.52	1,539.02	1,795.52	2,052.03	2,308.53	2,821.54	3,334.54	3,847.55	4,617.06	115.77
Normanby-By-Spital	1,257.87	1,509.45	1,761.02	2,012.60	2,264.17	2,767.32	3,270.47	3,773.62	4,528.34	71.41
Normanby Le Wold	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
North Carlton	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
North Kelsey	1,251.69	1,502.03	1,752.36	2,002.70	2,253.04	2,753.72	3,254.39	3,755.07	4,506.08	60.28
North Willingham	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Northorpe	1,255.60	1,506.72	1,757.84	2,008.96	2,260.08	2,762.32	3,264.56	3,766.80	4,520.16	67.32
Osgodby	1,245.39	1,494.47	1,743.55	1,992.63	2,241.71	2,739.87	3,238.03	3,736.18	4,483.42	48.95
Owersby	1,227.71	1,473.25	1,718.79	1,964.33	2,209.87	2,700.95	3,192.03	3,683.12	4,419.74	17.11
Owmy-by-Spital	1,270.64	1,524.77	1,778.89	2,033.02	2,287.15	2,795.41	3,303.66	3,811.92	4,574.30	94.39
Pilham	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Rand	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Reepham	1,233.76	1,480.51	1,727.26	1,974.01	2,220.76	2,714.26	3,207.76	3,701.27	4,441.52	28.00
Riby	1,225.63	1,470.75	1,715.88	1,961.00	2,206.13	2,696.38	3,186.63	3,676.88	4,412.26	13.37
Riseholme	1,228.31	1,473.97	1,719.63	1,965.29	2,210.95	2,702.27	3,193.59	3,684.92	4,421.90	18.19
Rothwell	1,250.02	1,500.03	1,750.03	2,000.04	2,250.04	2,750.05	3,250.06	3,750.07	4,500.08	57.28
Saxby	1,222.81	1,467.37	1,711.93	1,956.49	2,201.05	2,690.17	3,179.29	3,668.42	4,402.10	8.29
Saxilby - Ingleby	1,314.82	1,577.79	1,840.75	2,103.72	2,366.68	2,892.61	3,418.54	3,944.47	4,733.36	173.92
Scampton	1,247.43	1,496.91	1,746.40	1,995.88	2,245.37	2,744.34	3,243.31	3,742.28	4,490.74	52.61
Scothern	1,260.93	1,513.12	1,765.31	2,017.49	2,269.68	2,774.05	3,278.43	3,782.80	4,539.36	76.92
Scotter	1,252.85	1,503.42	1,753.99	2,004.56	2,255.13	2,756.27	3,257.41	3,758.55	4,510.26	62.37
Scotton	1,247.19	1,496.63	1,746.07	1,995.51	2,244.95	2,743.83	3,242.71	3,741.58	4,489.90	52.19
Searby Cum Owmy	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Sixhills	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Snarford	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Snelland	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Snitterby	1,240.86	1,489.03	1,737.20	1,985.37	2,233.54	2,729.88	3,226.22	3,722.57	4,467.08	40.78
Somerby	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
South Carlton	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
South Kelsey	1,259.12	1,510.95	1,762.77	2,014.60	2,266.42	2,770.07	3,273.72	3,777.37	4,532.84	73.66
Spridlington	1,241.59	1,489.91	1,738.22	1,986.54	2,234.86	2,731.50	3,228.13	3,724.77	4,469.72	42.10

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Springthorpe	1,227.54	1,473.05	1,718.56	1,964.07	2,209.58	2,700.60	3,191.62	3,682.63	4,419.16	16.82
Langworth	1,292.94	1,551.53	1,810.12	2,068.71	2,327.30	2,844.48	3,361.66	3,878.83	4,654.60	134.54
Stainton Le Vale	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Stainfield	1,283.14	1,539.77	1,796.39	2,053.02	2,309.65	2,822.91	3,336.16	3,849.42	4,619.30	116.89
Stow	1,241.97	1,490.36	1,738.75	1,987.15	2,235.54	2,732.33	3,229.11	3,725.90	4,471.08	42.78
Sturton by Stow	1,261.45	1,513.74	1,766.03	2,018.32	2,270.61	2,775.19	3,279.77	3,784.35	4,541.22	77.85
Sudbrooke	1,243.48	1,492.17	1,740.87	1,989.56	2,238.26	2,735.65	3,233.04	3,730.43	4,476.52	45.50
Swallow	1,287.14	1,544.57	1,801.99	2,059.42	2,316.85	2,831.71	3,346.56	3,861.42	4,633.70	124.09
Swinhope	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Tealby	1,245.55	1,494.66	1,743.77	1,992.88	2,241.99	2,740.21	3,238.43	3,736.65	4,483.98	49.23
Thonock	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Thoresway	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Thorganby	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Thorpe Le Fallows	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Toft Newton	1,260.85	1,513.02	1,765.19	2,017.36	2,269.53	2,773.87	3,278.21	3,782.55	4,539.06	76.77
Torksey	1,251.18	1,501.41	1,751.65	2,001.88	2,252.12	2,752.59	3,253.06	3,753.53	4,504.24	59.36
Upton	1,241.41	1,489.69	1,737.98	1,986.26	2,234.54	2,731.10	3,227.67	3,724.23	4,469.08	41.78
Waddingham	1,242.58	1,491.09	1,739.61	1,988.12	2,236.64	2,733.67	3,230.70	3,727.73	4,473.28	43.88
Walesby	1,231.13	1,477.36	1,723.59	1,969.81	2,216.04	2,708.49	3,200.95	3,693.40	4,432.08	23.28
Walkerith	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Welton	1,292.41	1,550.89	1,809.37	2,067.85	2,326.33	2,843.29	3,360.25	3,877.22	4,652.66	133.57
West Firsby	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
West Rasen	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Wickenby	1,245.87	1,495.04	1,744.21	1,993.39	2,242.56	2,740.91	3,239.25	3,737.60	4,485.12	49.80
Wildsworth	1,218.20	1,461.84	1,705.48	1,949.12	2,192.76	2,680.04	3,167.32	3,654.60	4,385.52	0.00
Willingham	1,261.84	1,514.21	1,766.57	2,018.94	2,271.31	2,776.05	3,280.78	3,785.52	4,542.62	78.55
Willoughton	1,258.87	1,510.65	1,762.42	2,014.20	2,265.97	2,769.52	3,273.07	3,776.62	4,531.94	73.21
Gainsborough	1,292.03	1,550.44	1,808.85	2,067.25	2,325.66	2,842.47	3,359.29	3,876.10	4,651.32	132.90



Pay Policy Statement

2025/26

January 2025

Introduction

The Council recognises that, in the context of managing scarce public resources, remuneration at all levels needs to be adequate to secure and retain high quality employees dedicated to the service of the public, but at the same time needs to avoid being unnecessarily generous or otherwise excessive.

It is important that local authorities are able to determine their own pay structures in order to address local priorities and to compete in the local labour market.

In particular, it is recognised that senior management roles in local government are complex and diverse functions in a highly politicised environment where often national and local pressure conflict. The Council's ability to continue to attract and retain high calibre leaders capable of delivering this complex agenda, particularly during times of financial challenge, is crucial.



Legislation

Section 38/11 of the Localism Act 2011 requires local authorities to produce a Pay Policy Statement each financial year. This document comprises that Pay Policy Statement being recommended for adoption.

The Act and supporting statutory guidance provides details of matters that must be included in this statutory pay policy but also emphasises that each local authority has the autonomy to take its own decisions on pay and pay policies. The Pay Policy Statement must be approved formally by Full Council by the end of March each year, can be amended in year, must be published on the Council's website and must be complied with when setting the terms and conditions of chief officer employees.

The Council will comply with the National Living Wage legislation.

Context

This pay policy includes a policy on:

- The level and elements of remuneration for each chief officer
- The remuneration of the lowest paid employees
- The relationship between the remuneration of chief officer and other officers; and
- Other specific aspects of chief officer remuneration and other discretionary payments

Remuneration in this context is defined widely to include not just pay but also charges, fees, allowances, benefits in kind, enhancements of pension entitlements and termination payments.

Senior Officer Pay

In this policy the senior pay group covers posts in the top tier of the organisation and any statutory officers i.e. Section 151 Officer or Monitoring Officer that are not included in the tier.

The council currently have the following positions at the chief officer level:-

- Chief Executive and Head of Paid Service
- Director Corporate Services and Section 151 Officer
- Director Planning, Regeneration and Communities
- Director Operational and Commercial Services (currently vacant)
- Director Change Management, ICT and Regulatory Services
- Assistant Director People and Democracy

The policy for each group is as follows:

The council has a policy to benchmark Senior Officer salaries to ensure that the council balances the need to pay competitive salaries and to ensure value for money.

Salaries in this policy are as at 1 April 2024.

Chief Executive

The salary for the above post has been established as £140,342. This is a local grade established following an analysis of the degree of responsibility in the role, benchmarking with other comparators and the ability to recruit and retain exceptional candidates.

There are no other additional elements of remuneration in respect of overtime, flexi-time, bank holiday working, stand-by payments, bonuses etc., paid to the above senior officer, as they are expected to undertake duties outside their normal hours and working patterns without additional payment.

Chief Finance Officer (S151)

The salary for this post is £97,431.

The salary for this post is between £ 68,841 and £ 79,973.

Chief Officer Pay Awards

Pay awards for Chief Officers are nationally determined in accordance with the Joint Negotiating Committee (JNC) for Chief Officers. The council applies the nationally negotiated pay settlement as agreed by JNC for Local Authority Chief Executives.

Chief Executive Recruitment

Recruitment to the post of Chief Executive is undertaken by a committee of councillors appointed by Council.

The Council's Chief Officer Employment Committee is responsible for, amongst other things, determining the remuneration of the Chief Executive.

Rules governing the recruitment of chief officers are set out in the Council's constitution, Part 5 Rules of Procedure, Officer Employment Procedure Rules.

Returning Officer Fees

Special fees are paid for Returning Officer duties which are not part of the post holder's substantive role. These fees are payable as required and can be made to any officer appointed to fulfil the statutory duties of this role. The Returning Officer for this Council is Ian Knowles who is appointed under representation of the People Act 1983. Whilst appointed by West Lindsey District Council, the role of the Returning Officer is one which involves and incurs personal responsibility and accountability and is statutorily separate from his/her duties as an employee of West Lindsey District Council. As Returning Officer a separate allowance is paid for each election for which the officer is responsible.

Lowest Paid Employees

The lowest paid staff within the Council's pay structure are on Band 3. For this reason we have chosen staff employed on Band 3 as our definition of the 'lowest paid' for the purposes of this policy.

Band 3 ranges from £22,737 to £23,114 per annum.

The terms and conditions of employment for Band 3 staff are in accordance with collective agreements, negotiated from time to time, by the National Joint Council for Local Government Services, as set out in the Scheme of Conditions of Service (commonly known as Green Book). These are supplemented by local collective agreements reached with the trade union recognised by the council and by the rules of the council.

All posts except that of the Chief Executive, Director and Assistant Directors are evaluated using the NJC job evaluation scheme, which is recognised by employers and trade unions nationally. This scheme allows for robust measurement against set criteria resulting in fair and objective evaluations and satisfies equal pay requirements.

Most salaries other than those of the Senior Management Team are set within a pay band which is made up of spinal points, staff progress through these spinal points with length of service until they reach the top point in their pay band. The Council applies the National Joint Conditions of Service for all employees, and any nationally agreed salary increases are applied.

Pay Supplements

From time to time it may be necessary to pay special allowances or supplements to individual employees as part of their employment contract where it can be justified in accordance with council policy. The council may use the following:

Market supplements:

In order to attract and retain employees with particular experience, skills and capacity, for example when there are skills shortages locally or nationally.

Honorariums:

Where an employee has taken on additional duties and responsibilities for a defined period of time, for example covering a vacancy or taking on a special project.

Apprentices

The council operates an apprenticeship scheme, apprentices are employed with the council as part of a training and development scheme for a minimum of a 12 month period.

Apprentices provide an additional staffing resource to the council, however they are not a substitute for established posts; the emphasis of the apprenticeship programme is learning and development.

The salary paid to all apprentices is based on the National Minimum Wage requirement and therefore is increased in line with Government recommendations.

- Age under 18: £6.40
- Age 18-20: £8.60
- Age 21 or over (National Living Wage): £11.44

Payments/Charges and Contributions

All officers of the Council are entitled to join the Local Government Pension Scheme (LGPS). The LGPS is a contributory scheme; employees contribute 5.5%-12.5% of their own salaries to the scheme. Employers' contributions to the LGPS vary depending upon how much is needed to ensure benefits under the Scheme are properly funded, and are set independently. The rules governing the pension scheme are contained in regulations made by Parliament.

The Council makes employer's contributions into the scheme, which are reviewed every 3 years by the actuary. The current rate is 23.5% of pensionable pay, in addition the Council makes lump sum pension deficit contribution to the local government pension fund which equates to approximately 6.7% of pensionable pay.

The idea of publishing the ratio of the pay of an organisation's top earner to that of its median earner has been recommended in order to support the principles of Fair Pay following the 2011 report on public sector pay and the transparency agenda.

- The highest paid officer of the council is the Chief Executive at £140,342
- The ratio between the highest and lowest salary pay point is 1: 6: 17
- The median salary of all the Council staff is £29,857, including Chief Officers.



The Council does not have a policy on maintaining or reaching a specific pay ratio between the lowest and highest paid staff.

Discretionary Payments

The policy for the award of any discretionary payments is the same for all staff regardless of their pay level. The following arrangements apply:

'Redundancy payments under regulation 5 of the Local Government (Early Termination of Employment) (Discretionary Compensation) (England & Wales) regulations 2006.'

The Council calculates redundancy payments by reference to an individual's actual week's pay, rather than the statutory maximum, where it is greater than the statutory maximum. This is payable to employees made redundant with 2 or more years local government service.

Severance payments under section 6

No severance payments: Employees aged 55 and over who are retiring early in the interests of efficiency will receive immediate payment of their pension benefits with no additional years service or compensatory payments. The capital cost of the early payment of pension benefits will be met by the Council but approval is subject to the cost being met by savings over a 3 year period.

Additional memberships for revision purposes under regulation 12 of the Local Government Pension Scheme (Benefits, Membership & Contributions) Regulations 2007. Additional payments under regulation 13 of the same legislation.

No discretionary additional membership or payment provisions are applied. Any proposals will be considered alongside the Exit Payment Regulations.

Re-employment

The Council's recruitment and selection policy recognises the importance of making appointments on merit, and ensuring equality of opportunity. Consequently, as a general principal, individual applicants for employment will be considered in accordance with this policy and will not be denied employment purely on the basis of having previously been employed by the council.

However, an individual in receipt of a severance payment and/or early retirement pension will not normally be immediately re-employed or re-engaged by the Council, either under a contract of employment or a contract for services. It is expected that the Council, when agreeing severance arrangements, will do so in the context of anticipated future requirements and plan its resources accordingly.

It is, however, recognised that in some limited, exceptional circumstances re-employment would be in the council's interests, in which case approval may be given by the Chief Executive in consultation with the People Services Manager.

Where an employee retires on the grounds of ill health and later applies for employment this will be considered carefully in the context of the Equality Act and advice from the occupational health advisor.

Disclosure

Upon approval by Full Council this Pay Policy statement will be published on the Council's website.

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West Lindsey District Council
Guildhall, Marshall's Yard
Gainsborough, Lincolnshire
DN21 2NA

APPENDIX 14

Human Resources Statement 2025/2026

Cluster	Business Unit	Budgeted Full Time Equivalent
Corporate	Investment Properties	0.30
Corporate	Total	0.30
Our Council	Assistant Director - Homes & Communities	1.00
Our Council	Assistant Director - People & Democratic Services	1.00
Our Council	Change Management	6.00
Our Council	Chief Executive	1.00
Our Council	Civic Responsibilities	1.00
Our Council	Committee Administration	5.00
Our Council	Communications	3.65
Our Council	CORP Support Services	4.30
Our Council	Council Tax	11.45
Our Council	Crematorium	4.00
Our Council	Customer Relations	13.81
Our Council	Data Protection/FOI	0.70
Our Council	Debtors	1.30
Our Council	Director - Change Management, ICT & Regulatory Services	1.00
Our Council	Director - Corporate Services	1.00
Our Council	Director - Operational & Commercial Services	1.00
Our Council	Director - Planning, Regeneration & Communities	1.00
Our Council	Electoral Registration	3.00
Our Council	Financial Services - Accountancy	10.81
Our Council	Governance	1.00
Our Council	Green Waste Service	1.00
Our Council	Health & Safety At Work	1.00
Our Council	Human Resources	4.22
Our Council	ICT	3.00
Our Council	Local Land Charges	3.10
Our Council	NNDR	0.12
Our Council	Payroll Services	0.20
Our Council	Policy & Strategy	3.00
Our Council	Property Services	7.84
Our Council	Supplementary Services (Chargeable)	2.15
Our Council	Systems Development	10.24
Our Council	Trade Waste	1.10
Our Council	Total	109.99
Our People	Better Care Fund	0.20
Our People	Communities	6.00
Our People	Homelessness Prevention	3.47
Our People	Homelessness Relief	3.47
Our People	Housing Benefit Administration	10.85
Our People	Housing Standards	5.20
Our People	Trinity Arts Centre	4.08
Our People	Wellbeing Lincs - Responder Service	19.00
Our People	Total	52.27

Our Place	Building Regulations - Fee Earning	3.75
Our Place	Building Regulations - Non-Fee Earning	3.25
Our Place	Car Parks	0.20
Our Place	CCTV Service	6.00
Our Place	Cemeteries	0.25
Our Place	Civil Parking Enforcement	0.15
Our Place	Commercial Services	2.00
Our Place	Community Licences	2.40
Our Place	Community Safety	2.60
Our Place	Conservation & Trees	2.00
Our Place	Development Management	15.42
Our Place	Economic Regeneration	5.00
Our Place	Food Safety	3.94
Our Place	Homes, Health and Wellbeing	0.80
Our Place	Markets	1.00
Our Place	Pest And Dog Control	0.05
Our Place	Planning Enforcement	2.10
Our Place	Planning Policy Activity	2.00
Our Place	Pollution Reduction	4.00
Our Place	Street Cleansing	15.70
Our Place	Street Name and Numbering	0.81
Our Place	Visitor Economy	1.00
Our Place	Waste Collection	47.05
Our Place	Total	121.47
	Grand Total	284.03

Agenda Item 9b



Council

3 March 2025

**Subject: Recommendation from the Governance and Audit Committee
- Constitution amendments**

Report by:

Monitoring Officer

Contact Officer:

Lisa Langdon
Assistant Director for People and Democratic
Services and Monitoring Officer.
Lisa.Langdon@west-lindsey.gov.uk

Purpose / Summary:

This report stands on recommendation from the
Governance and Audit Committee.

The report to the Governance and Audit
Committee provided an update to the Committee
on the work that is ongoing in relation to the
Constitution review and sought that certain
housekeeping amendments were made in line
with the external health check document
produced, to ensure the Constitution is up to date
with legislative requirements.

The Governance and Audit Committee accepted
the report and have RECOMMEND it to Council
for approval

RECOMMENDATION(S):

That Council accept the RECOMMENDATION from the Governance and Audit
Committee and in doing so:

- (1) Receive and note the position in relation to the ongoing work relating to
Constitutional amendments.

- (2) Receive and note the position in relation to the external health check work which has been carried out.
- (3) Approve the Constitution amendments as outlined in Appendix 1 and shown in Appendices 1 a-e as recommend by Governance and Audit Committee at its meeting on 21 January.

IMPLICATIONS

Legal:

The Council is required by law to prepare, and keep up to date, the Constitution (Section 9P Local Government Act 2000 as amended).

It is not uncommon for authorities to update Constitutions in a piecemeal fashion over time due to the length and complexity of Constitutions. Therefore, an external “health check” Constitution review has been carried out by expert governance lawyers. The document produced is legally privileged and does not form part of this report, however committee members have had sight of the full legal advice beforehand and have received a summary of this advice from the Monitoring Officer.

The external legal advisors have undertaken many constitutional reviews for local authority clients.

Financial : FIN/127/25/GA/SL

There is a fee of under £5000 being charged for the external review work, this fee can be accommodated within the existing legal services budget provision held within the People and Democratic Services budget.

There is a requirement to define materiality within the amendments to the constitution. Materiality is used to define whether a piece of information is significant enough to impact decision making either by value or importance.

The Openness of Local Government Bodies Regulations 2014 provides that a decision making officer must produce a written record of any decision where two conditions are fulfilled. The first is that the decision would otherwise have been taken by the Council, or a committee, sub-committee of that body or a joint committee in which it participates, but it has been delegated to an officer of that body

either

- (a) under a specific express authorisation; or
- (b) under a general authorisation to officers to take such decisions.

The second is that the effect of the decision is to

- (a) grant a permission or licence;
- (b) affect the rights of an individual; or
- (c) **award a contract or incur expenditure which, in either case, materially affects that relevant local government body’s financial position.**

To materially affect finances means it will also be something other than planned expenditure. It is for the authority to decide what the threshold is for decisions that “materially affect” its financial position.

It is recommended that the threshold is set to £50,000 for these purposes.

Staffing : There are no staffing implications arising from this report. The work is primarily conducted by the Monitoring Officer, Deputy Monitoring Officer with the Management team being regularly updated.

Equality and Diversity including Human Rights : It is imperative that when dealing with all governance issues, people are treated equally and fairly. The Monitoring Officer, Deputy Monitoring Officer and wider team are aware of Equality legislation and ensure that equality and diversity is considered and applied as appropriate at all times.

Data Protection Implications : There are no direct data protection implications associated with this report. Good governance should ensure that the GDPR 2016 and associated regulations and guidance are complied with, and the Monitoring Officer and Deputy Monitoring Officer are aware of the need to adhere to these requirements. The Assistant Data Protection Officer reports directly to the Monitoring Officer and works closely as required with the Deputy Monitoring Officer.

Climate Related Risks and Opportunities: The organisation is aware of its responsibilities surrounding climate change, and much of the work referred to within this report is conducted over email with limited printing of paper documents, and where possible meetings and discussions are held virtually using the MS teams function, thereby saving in fuel costs and emissions.

Section 17 Crime and Disorder Considerations: Whilst there are no direct implications, the work carried out by the Monitoring Officer and wider teams contributes to cohesion and informal resolutions within communities, and therefore promotes community safety. The Monitoring Officer and Deputy Monitoring Officer are able to provide a police contact to anyone who suspects or alleges criminality.

Health Implications: There are no health implications arising from this Report.

Title and Location of any Background Papers used in the preparation of this report :

<https://democracy.west-lindsey.gov.uk/ieListDocuments.aspx?CIId=132&MIId=3617&Ver=4>

Risk Assessment :

Good governance and up to date practices and procedures for decision making ensure the organisation is legally compliant, whilst protecting against ultra vires

decisions. Further, good governance is essential for ensuring value for money and that the, reputational damage, and financial loss. Council is acting within its own powers and procedures at all times. Ensuring good governance at all levels protects the organisation from external claims and challenges.

“Failure to comply with legislation” and “inability for the Council’s governance to support quality decision making” are strategic risks for the organisation and these risks are considered regularly by the Management Team prior to consideration at the Governance and Audit committee.

The Constitution is Council’s key document for governance and powers, and compliance with the Constitution is essential to keep the organisation safe and legally compliant.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

Executive Summary

The contents of the report below were considered by the Governance and Audit Committee at their meeting on 21 January 2025.

The minute arising from the debate can be viewed [here](#).

As result of that meeting Council are asked to

Accept the RECOMMENDATION from the Governance and Audit Committee and in doing so:

- (1) Receive and note the position in relation to the ongoing work relating to Constitutional amendments.
- (2) Receive and note the position in relation to the external health check work which has been carried out.
- (3) Approve the Constitution amendments as outlined in Appendix 1 and shown in Appendices 1 a-e as recommend by Governance and Audit Committee at its meeting on 21 January.

Report to Governance and Audit Committee

1. Background

- 1.1 The Council's Constitution is the key governance document for the organisation, and sets out the Council's functions, how the Council operates, the terms of reference for the Committees, the Articles, the Codes and Protocols, the delegated functions of officers and various procedure rules, including the Contract Procedure Rules. Members should note that this review did not include consideration of the Contract Procedure Rules as this is a separate, discrete piece of work that will require finance and procurement involvement and direction, particularly in light of the changes from the Procurement Act 2023.
- 1.2 The Constitution is a legal document and often referred to in governance circles as a "living" document as the legal requirements are often subject to change, the membership of Councils and therefore political balance changes, Codes and Protocols are updated over time, and officer delegations may change over time. This results in Constitutions being amended piecemeal over time which can result in inaccuracies, duplications or omissions. Therefore, it is good practice to seek a health check review which can provide holistic consideration of the document itself, and ensure it is legally compliant and in line with up to date practices.
- 1.3 The review has been carried out and is a detailed piece of legal advice and guidance for the Council. Members of the Governance and Audit Committee have been offered a briefing prior to this Committee on the content of the document. **Page 169**

2. Health check review summary

2.1 The health check review can basically be divided up into three management sections which are:

A – Amendments which should be made as soon as possible as these relate to legal requirements. These are detailed at Appendix 1 and the Committee is asked to consider these and recommend them for approval at the full Council meeting on 3 March 2025.

B- Changes to Articles and Committees. This work is more involved as it results in changes to our Committees which affects political balance. This work is done annually at the AGM in any event, therefore it is proposed that the changes detailed in the health check review are also done at the May AGM. A separate report to this Committee will follow prior to the May 2025 AGM.

C – Matters that the health check has suggested are options for discussion, desirables but not necessities. For example, members may wish to consider introducing a provision to limit the length of the Council meeting, it may be that the order of the Constitution could be changed to make it more user friendly, and it may be that certain terms are defined to make matters clearer for the reader. It is suggested that these options are considered after May as they are not a priority to make the Constitution compliant and member direction will be sought.

2.2 Members will be aware that as West Lindsey District Council operates under a Committee governance system, there is no legal requirement to have an Overview and Scrutiny Committee. This is an option for discussion raised in the health check review as some Councils have chosen not to appoint a formal Overview and Scrutiny Committee. It is suggested that this would fall under the section “C” part above and is a discussion for a later date. Whilst the Council does operate an Overview and Scrutiny Committee, that Committee should comply with statutory guidance and this aspect will be considered at the May AGM when the Committees are reviewed. For avoidance of doubt this report is in no way suggesting the organisation should not have an Overview and Scrutiny, rather it is informing members that this is an optional committee.

2.3 Members should be assured that the external health check review does find the Constitution to be a “largely legally compliant” document, however it can be updated and improved in some areas and that is what this report (and subsequent reports) aims to do.

3. The Amendments

3.1 The required amendments that approval is sought for today are detailed at Appendix 1. These amendments are required by law and it is recommended they are **Page 170** recommendation to Full Council

at its meeting in March for approval and adoption . These amendments are those referred to in section A at paragraph 2 of this report.

4 Next steps

4.1 Prior to the May AGM the recommended health check amendments relating to the Constitution Articles and Committees will be brought before the Governance and Audit Committee in the usual way to seek approvals prior to the May AGM

4.2 Following the May AGM, the options detailed in C, above in Section 2, will be presented to the Governance and Audit Committee for discussion.

HEALTH CHECK COMMENT	DETAIL	PAGES/ SECTIONS REQUIRING AMENDMENT
<ul style="list-style-type: none"> The public's right to film and record meetings (under the Openness of LG Bodies Regulation 2014) is not adequately captured: 	<p><i>where a member of the public is entitled to attend a meeting of the Council, or of any of its Committees or Sub-Committees, Cabinet or a Committee of Cabinet, that person may also "report on the meeting", by which it means – Filming, photographing or making an audio recording of the meeting; Relaying that video or audio recording to enable others not present at the meeting to see or hear it at the same time as the meeting; and Reporting or providing oral or written commentary on the meeting, so that others not present at the meeting may hear it at the same time as the meeting. However, authorities are given a discretion not to allow a person to make an oral report or commentary if he/she is actually present at the meeting (presumably to avoid disruption of the meeting).</i></p>	<p>This matter will need to be reflected in:-</p> <ul style="list-style-type: none"> Part II, Article 3 Pages 6-7. Red Text to be inserted to Reflect this right - Shown at Appendix 1a. Council Procedure Rules; and -Part V page 13 – Red Text to be inserted new rule making the public rights clearer around attendance and recording/ filming and participation. Appendix 1c Access to Information – Part V Pages 18 -21. Red text at paras 3.2 and 3.3 to be inserted. Show at Appendix 1b
<ul style="list-style-type: none"> Provisions concerning the 'right to report', as introduced by the changes to section 100A of the Local Government Act 1972, should be added. 	<p>As above</p>	<p>This matter will need to be reflected in:-</p> <ul style="list-style-type: none"> Council Procedure Rules, Red Text to be inserted new rule making the public rights clearer around attendance and recording/ filming and participation. Access to Information – Red text at paras 3.2 and 3.3 to be inserted. Show at Appendix 1b

<ul style="list-style-type: none"> • The duty of the Council to record and publish decisions made by an officer, as introduced by the Part 3 of the Openness of Local Government Regulations 2014 to be added. This is not expressed clearly This will require a local definition of materiality of financial position to be formed 	<p>7.—(1) The decision-making officer must produce a written record of any decision which falls within paragraph (2).</p> <p>1 (2) A decision falls within this paragraph if it would otherwise have been taken by the relevant local government body, or a committee, sub-committee of that body or a joint committee in which that body participates, but it has been delegated to an officer of that body either—</p> <p>2 (a) under a specific express authorisation; or</p> <p>3 (b) under a general authorisation to officers to take such decisions and, the effect of the decision is to—</p> <p>4 (i) grant a permission or licence;</p> <p>5 (ii) affect the rights of an individual; or</p> <p>6 (iii) award a contract or incur expenditure which, in either case, materially affects that relevant local government body's financial position.</p> <p>7 (3) The written record must be produced as soon as reasonably practicable after the decision-making officer has made the decision and must contain the following information—</p> <p>8 (a) the date the decision was taken;</p> <p>9 (b) a record of the decision taken along with reasons for the decision;</p> <p>10 (c) details of alternative options, if any,</p>	<p>These matters will need to be reflected in: -</p> <ul style="list-style-type: none"> • Part V – Rules of Procedure - Access to Information Pages 18 - 21. New Procedure Rule 8 to be inserted. Setting out the requirements and where to view such decisions Show at Appendix 1b • Part II - Article 12 – Decision Making – page 29 New Paragraph 12.7 relating to Officer Decision making added to cross reference information. Show in Appendix 1e
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	<p>11 <i>considered and rejected; and</i> <i>(d)where the decision falls under paragraph (2)(a), the names of any member of the relevant local government body who has declared a conflict of interest in relation to the decision.</i></p> <p>12 <i>(4) The duty imposed by paragraph (1) is satisfied where, in respect of a decision, a written record containing the information referred to in sub-paragraphs (a) and (b) of paragraph (3) is already required to be produced in accordance with any other statutory requirement.</i></p>	
<ul style="list-style-type: none"> The listing of the classes and conditions in respect of exempt information has not been updated as there are now only seven descriptions 	<p>N/A</p>	<p>These matters will need to be reflected in: -</p> <ul style="list-style-type: none"> Part V – Rules of Procedure - Access to Information - Part V Pages 18 -21. Categories 8 – 10 to be removed and references to 10 paragraphs edited to 7. Show at Appendix 1b
<ul style="list-style-type: none"> The Constitution Directive requires the Officer Code of Conduct to be included in the Constitution. 	<p>N/A</p>	<p>This document will need to be reflected in: -</p> <ul style="list-style-type: none"> PART III – Codes and Protocols (although a hyperlink is suggested rather than the full document). Officer Code of Conduct to be listed in the Index and a New page created as shown in Appendix 1d

Article 3

The Public and the Council

Explanatory Note

This Article sets out what citizens can expect from the council and what rights they have. However, with rights come responsibilities and it is also the role of the Constitution to show how the council expects to be treated in return.

3.1 Rights of the Public

The public have the following rights. Their rights to information and to participate are explained in more detail in the Access to Information Procedure Rules in Part V of this Constitution.

3.2 Voting and petitions

Electors on the electoral roll for the district have the right to vote for their local Councillor(s) and sign a petition to request a referendum for an elected mayor form of Constitution. For a petition to be valid to require a referendum, the number of signatories to it must equate to no less than five percent of the local government electorate of the district. Electors will have a right to vote for an elected mayor in the event of a referendum being held.

3.3 Information

The public have the right to:

- (a) attend meetings of the Council and its committees, except where confidential or exempt information is likely to be disclosed, and the meeting is therefore held in private;
- (b) see committee reports and background papers, except where confidential or exempt information is likely to be disclosed, and any records of decisions made by the Council and its committees;
- (c) inspect the Council's accounts and make their views known to the external auditor; and
- (d) information pursuant to a request made in accordance with the provisions of the Freedom of Information Act 2000 and other relevant legislation.

3.4 Participation

The public can participate in the following ways:

- (a) The agenda for every ordinary meeting of the Council includes an item for questions/statements from the public. The question/statement must relate to matters which are within the powers and functions of the Council or which affect the district. Questions/statements will be dealt with on a first come first served basis and should be submitted in writing at least three clear working days before the meeting.
- (b) The Council has adopted a petition scheme under which petitions with 300 or more signatures will be debated at a council meeting.
- (c) The Council also has arrangements in place for the public to participate in meetings of Committees which consider Policy and Regulatory functions.
- (d) The West Lindsey Citizens Panel of about 1,200 residents provides ideas, opinions and feedback to the council on its services.

3.5 *Right to Film, Record and Report at Meetings*

Where a member of the public is entitled to attend a meeting of the Council, or of any of its Committees or Sub-Committees, a person may also "report on the meeting", which includes: -

- Filming, photographing or making an audio recording of the meeting; and*
- Relaying that video or audio recording to enable others not present at the meeting to see or hear it at the same time as the meeting.*

Local authorities are given a discretion not to allow a person to make an oral report or commentary of proceedings (at the same time as the meeting is in progress) if he/she is actually present at the meeting and WLDC have exercised this discretion to avoid disruption of the meeting.

Full details of these various forms of public participation (and others that may be agreed by the Council) are available from the Council and on its website.

3.6 Complaints

The Public have the right to complain to:

- (a) the Council itself under its complaints scheme;
- (b) the Local Government Ombudsman, but should normally only do this after using the Council's own complaints scheme;
- (c) the Monitoring Officer about a breach of the Members' Code of Conduct.

3.7 The Responsibilities of the Public

A healthy democracy depends upon active citizenship. The public are encouraged to make conscientious use of their roles as both voters and members of a wider community.

Members of the public must not be violent, abusive or threatening to Councillors or officers and must not harm property owned by the Council, Councillors or officers.

Access to Information Procedure Rules

1. Scope
 - 1.1 These Rules apply to all meetings of the Council, the Overview and Scrutiny Committee, policy and other committees and the Standards Sub-Committee (together called meetings). **They also set out the duty of the Council to record and publish certain decisions made by Officers.**
2. Additional Rights to Information
 - 2.1 These Rules do not affect any more specific rights to information contained elsewhere in this Constitution or in the law.
3. Rights to Attend Meetings, *Speak at Meetings, and Film and Record Meetings*
 - 3.1 Members of the public may attend all meetings subject only to the exceptions in these Rules.
 - 3.2 **Members of the public, may participate in meetings of the Council and Committees. Full details of these various forms of public participation (and others that may be agreed by the Council) are available from the Council and on its website.**
 - 3.3 **Members of the Public attending meetings may also film, photograph or make an *audio recording of the meeting; and relaying that video or audio recording to enable others not present at the meeting to see or hear it at the same time as the meeting.***

Local authorities are given a discretion not to allow a person to make an oral report or commentary of proceedings (at the same time as the meeting is in progress) if he/she is actually present at the meeting and WLDC have exercised this discretion to avoid disruption of the meeting.
4. Notices of Meeting
 - 4.1 The Council will give at least five clear working days' notice of any meeting by posting details of the meeting. Working days means days when the offices are open so weekends and public holidays do not count.
5. Access to Agenda and Reports before the Meeting
 - 5.1 The council will make copies of the agenda and reports open to the

public available for inspection at least five clear working days before the meeting. Clear days means not counting the day the agenda was made available nor the day of the meeting. If an item is added to the agenda later, the revised agenda (where reports are prepared after the summons has been sent out, the designated officer shall make each such report available to the public as soon as the report is completed and sent to Councillors) will be open to inspection from the time the item was added to the agenda.

6. Supply of Copies

6.1 The Council will supply copies of -

- a) any agenda and reports which are open to public inspection;
- b) any further statements or particulars necessary to indicate the nature of the items in the agenda; and
- c) if the Head of Paid Service thinks fit, copies of any other documents supplied to Councillors in connection with an item to any person on payment of a charge for postage and other costs.

7. Access to Minutes etc. after the Meeting

7.1 The council will make available copies of the following for six years after a meeting -

- a) the minutes of the meeting excluding any part of the minutes of proceedings when the meeting was not open to the public or which disclose exempt or confidential information;
- b) a summary of any proceedings not open to the public where the minutes open to inspection would not provide a reasonably fair and coherent record;
- c) the agenda for the meeting; and
- d) reports relating to items where the meeting was open to the public.

8. Background Papers

List of Background Papers

8.1 The Proper Officer will set out in every report a list of those documents (called background papers) relating to the subject matter of the report which in his/her opinion -

- a) disclose any facts or matters on which the report or an important part of the report is based; and
- b) which have been relied upon to a material extent in preparing the

report but does not include published works or those which disclose exempt or confidential information (as defined by Rule 10).

Public Inspection of Background Papers

8.2 The Council will make available for public inspection for four years after the date of the meeting one copy of each of the documents on the list of background papers.

9. Summary of Public's Rights

9.1 A written summary of the public's rights to attend meetings and to inspect and copy documents must be kept available to the public at The Guildhall, Gainsborough.

10. Exclusion of Access by the Public to Meetings Confidential Information – Requirement to Exclude Public

10.1 The public must be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that confidential information would be disclosed.

Exempt Information – Discretion to Exclude Public

10.2 The public may be excluded from meetings whenever it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that exempt information would be disclosed.

Where the meeting will determine any person's civil rights or obligations, or adversely affect their possessions, Article 6 of the Human Rights Act 1998 establishes a presumption that the meeting will be held in public unless a private hearing is necessary for one of the reasons specified in Article 6.

Meaning of Confidential Information

10.3 Confidential information means information given to the council by a Government Department on terms which forbid its public disclosure or information which cannot be publicly disclosed by Court Order.

Meaning of Exempt Information

10.4 Exempt information means information falling within the following 7 categories (subject to any condition):

Category	Condition
----------	-----------

1. Information relating to any individual.	Exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
2. Information which is likely to reveal the identity of an individual	Exempt information if and so long, as in all the circumstances, of the case the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
3. Information relating to the financial or business affairs of any particular person (including the authority holding that information)	Exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
4. Information relating to any consultations or negotiations, or contemplated consultations or negotiations, in connection with any labour relations matter arising between the authority or a Minister of the Crown and employees of, or office holders under, the authority.	Exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
5. Information in respect of which a claim to legal professional privilege could be maintained in legal proceedings	Exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
6. Information which reveals that the authority proposes - a) to give under any enactment a notice under or by virtue of which requirements are imposed on a person; or b) to make an order or direction under any enactment	Exempt information if and so long, as in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
7. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.	Exempt information if and so long, as in all circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

Exempt Information Relating to Standards Committee Only

8. Information which is subject to any obligation of confidentiality	Exempt information if and so long, as in all circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information
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9. Information which relates in any way to matters concerning national security	Exempt information if and so long, as in all circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.
10 The deliberations of a Standards Committee or of a sub-committee of a Standards Committee established under the provisions of Part 3 of the Local Government Act 2000 in reaching any finding on a matter referred under the provisions of section 60 (2) or (3) 64 (2) 70 (4) or (5) or 71 (2) of that Act.	Exempt information if and so long, as in all circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

10.5 Information falling within any of the paragraphs 1 to 7 10 is not exempt by virtue of that paragraph if it relates to proposed development for which the local planning authority can grant itself planning permission under Regulation 3 of the Town and Country Planning General Regulations 1992.

11. Exclusion of Access by the Public to Reports

11.1 If the Monitoring Officer thinks fit, the Council may exclude access by the public to reports which in his or her opinion relate to items during which, in accordance with Rule 10, the meeting is likely not to be open to the public. Such reports will be marked “not for publication” together with the category of information likely to be disclosed.

To be inserted as new Rule 8.

8 Requirement to record and publish decisions made by an Officer

8.1 Certain decisions are delegated to Officers (these are set in the Part IV Responsibility for Functions (pages 24-64) , however when a decision would have otherwise been taken by a Committee, Sub Committee, Joint Committee, but it has been delegated to an officer of that body either—

- (a) under a specific express authorisation; or
- (b) under a general authorisation to officers to take such decisions

and, the effect of the decision is to—

- (i) grant a permission or licence;
- (ii) affect the rights of an individual; or

(iii) award a contract or incur expenditure which, in either case, materially affects that relevant local government body's financial position. Materiality has been set by the District Council's External Auditor at £585k

A written record of that decision must be produced as soon as reasonably practicable after the decision-making officer has made the decision.

8.2 The Decision must contain the following information—

- (a) the date the decision was taken;
- (b) a record of the decision taken along with reasons for the decision;
- (c) details of alternative options, if any, considered and rejected; and
- (d) the names of any member of the relevant local government body who has declared a conflict of interest in relation to the decision.

All such decisions notices can be viewed at <https://www.west-lindsey.gov.uk/council-democracy/decision-making-council-meetings/officer-decisions>

Council Procedure Rules – Page 13

New Rule

17 Public's Right to attend Meetings, Speak at Meetings and Film and Record Meetings.

- 17.1 Members of the public may attend all meetings so long as the information been discussed does not fall with a category defined in the Access to Information Procedure Rules in Part IV of this Constitution
- 17.2 Members of the public, may participate in meetings of the Council and Committees, in accordance with the agreed schemes. Full details of these various forms of public participation (and others that may be agreed by the Council) are available from the Council and on its website.
- 17.3 Members of the Public attending meetings may also film, photograph or make an audio recording of the meeting; and relaying that video or audio recording to enable others not present at the meeting to see or hear it at the same time as the meeting.
- 17.4 Local authorities are given a discretion not to allow a person to make an oral report or commentary of proceedings (at the same time as the meeting is in progress) if he/she is actually present at the meeting and WLDC have exercised this discretion to avoid disruption of the meeting.

Note: - remainder to be renumbered from here

17 Exclusion of Public

- * 17.1 Members of the public and press may only be excluded either in accordance with the Access to Information Procedure Rules in Part IV of this Constitution or Rule 19 (Disturbance by Public).

18 Members' Conduct Speaking at meetings

- *18.1 When a Member speaks at Council, he/she must address the meeting through the Chairman. If more than one Member wishes to speak, the Chairman will ask one to speak and the others must refrain. Other Members must remain silent whilst a Member is speaking unless they wish to make a point of order or a point of personal explanation.

Chairman standing

- * 18.2 When the Chairman stands during a debate, any Member

speaking at the time must stop. The meeting must be silent.

Member not to be heard further

- * 18.3 If a Member persistently disregards the ruling of the Chairman by behaving improperly or offensively or deliberately obstructs business, the Chairman may move that the Member be not heard further. If seconded, the motion will be voted on without discussion.

Member to leave the meeting

- * 18.4 If the Member continues to behave improperly after such a motion is carried, the Chairman may move that either the member leaves the meeting or that the meeting is adjourned for a specific period. If seconded, the motion will be voted on without discussion.
- * 18.4.1 Any Member required to leave the meeting room under Procedure Rule 18.4 should on leaving ensure they are not visible to the remaining committee members, or attempt to contact those taking part in the meeting via electronic means. This also applies to those Members who leave due to pecuniary/prejudicial interest.

General Disturbance

- * 18.5 If there is a general disturbance making orderly business impossible, the Chairman may adjourn the meeting for as long as he/she thinks necessary.

19 Disturbance by Public

Removal of member of the public

- * 19.1 If a member of the public interrupts proceedings, the Chairman will warn the person concerned. If he/she continues to interrupt, the Chairman will order his/her removal from the meeting room.

Appendix 1 (d)

Codes and Protocols.

New Page: -Officer Code of Conduct

Officers of the Council are bound by a Code of Conduct. The Officer Code of Conduct can be viewed at xxxxxx

Complaints regarding an Officer's behaviour should be made to the relevant service Director in the first instance or to the Chief Executive if the complaint relates to the behaviour of a Director.

Article 12

Decision Making

Explanatory Note

Some decisions are for the Council to make or to delegate to committees, sub-committees and/or officers, or to joint committees, joint arrangements or other authorities. Those delegations must be recorded in the Council's Constitution, which must be kept up to date.

12.1 Responsibility for decision making

The Council will issue and keep up to date a record of what part of the Council or individual has responsibility for particular types of decisions or decisions relating to particular areas or functions. This record is set out in Part IV of this Constitution.

12.2 Principles of decision making

All decisions of the Council, its committees and those with delegated powers will be made in accordance with the following principles:

- (a) proportionality - the action proposed must be proportionate to the desired outcome;
- (b) due consultation and the taking of professional advice from officers;
- (c) respect for Human Rights;
- (d) in accordance with the law;
- (e) a presumption in favour of openness;
- (f) contribute to the well-being of the area; and
- (g) clarity of aims and desired outcomes.

12.3 Decision making by Council

Subject to Article 12.6, the Council meeting will follow the Council Procedure Rules set out in Part V of this Constitution when considering any matter.

12.4 Decision making by the Overview and Scrutiny Committee

The Overview and Scrutiny Committee will follow the Overview and Scrutiny Procedure Rules set out in Part V of this Constitution when considering any matter.

12.5 Decision making by other committees and sub-committees established by the Council

Subject to Article 12.6, other council committees and sub-committees will follow those parts of the Council Procedure Rules set out in Part V of this Constitution as apply to them.

12.6 Decision making by council bodies acting as tribunals

The Council, a Councillor or an officer acting as a tribunal or in a quasi-judicial manner or determining/considering (other than for the purposes of giving advice) the civil rights and obligations or the criminal responsibility of any person will follow a proper procedure which accords with the requirements of natural justice and the right to a fair trial contained in Article 6 of the European Convention on Human Rights.

12.7 Decision Delegated to Officers.

Where a decision is delegated to Officers. and it meets certain criteria, there is a duty to record and publish such decisions in accordance with the information contained within the Access to Information Rules Set out in Part V of this constitution.



Council

3 March 2025

Subject: Combined Authority (Mayoral Elections) – Appointment of Local Returning Officer

Report by:

Monitoring Officer

Contact Officer:

Lisa Langdon
Assistant Director for People and Democratic
Services and Monitoring Officer.
Lisa.Langdon@west-lindsey.gov.uk

Purpose / Summary:

The purpose of this report is to confirm the arrangements in relation to the forthcoming Mayoral election and ensure that Mr Ian Knowles, Chief Executive is correctly appointed as Local Returning Officer for the Mayoral election on 1st May 2025

RECOMMENDATION(S):

It is recommended:

- (1) That Council confirm the arrangement to appoint Mr Ian Knowles, Chief Executive as the Local Returning Officer for the Greater Lincolnshire Mayoral election on 1st May 2025

IMPLICATIONS

Legal:

The relevant legal provisions are contained in the Combined Authority (Mayoral Elections) Order 2017, as amended, and in particular article 6A and paragraph 1 (5) (2FB) Schedule 2:

6A.—(1) The combined county authority must appoint one of its officers, or one of the officers of a constituent council, to be the combined county authority returning officer in relation to the election.

(2) The combined county authority returning officer may give, to a returning officer, directions relating to the discharge of the returning officer's functions at the election, including directions requiring the provision to the combined county authority returning officer of any information which the returning officer has or is entitled to have, directions requiring the returning officer to take specified steps in preparation for the election, directions that the ballot papers must be printed by the combined county authority returning officer and directions that the count of votes must be conducted at a central location.

(3) It is the duty of a returning officer to whom directions are given under paragraph (2) to discharge the returning officer's functions at the election in accordance with the directions.

(2FB) Where, in relation to an area within the area of the combined county authority, there is both a district council and a county council, the district council must appoint an officer of the council to be the returning officer for the election of a combined county authority mayor.

Financial : FIN/152/25/VA

The cost of the Mayoral election will be funded by the Greater Lincolnshire Mayoral Combined County Authority.

Staffing : The Council facilitates, administers and ensures the safe, legal, efficient operation of elections and staff are sought internally and externally as required to ensure this is actioned. The Democratic and Elections Service are the lead area on this for the Council and are directed by the Local Returning Officer

Equality and Diversity including Human Rights : Equality impact assessments are conducted in relation to polling stations to ensure all entitled to vote have the opportunity to do so. Staff are also provided with training on how to assist voters with disabilities and guidance is provided in the handbooks given to staff.

Data Protection Implications : The Electoral Registration Officer is registered with the Information Commissioner's Office and ensures compliance with data protection requirements in accordance with the electoral commission guidance and relevant legislation.

Climate Related Risks and Opportunities: None associated with this report

Section 17 Crime and Disorder Considerations: The Council has a single point of contact at Lincolnshire Police and staff are advised through their training and materials provided, what they should do if they encounter any crime or disorder during an election.

Health Implications: None arising from this report

[Combined Authority and Combined County Authority Returning Officer guidance for Combined Authority Mayoral elections](#)

[The Combined Authorities \(Mayoral Elections\) Order 2017](#)

Risk Assessment :

This decision is required to ensure the Council is compliant with the legislation and the direction from the Electoral Commission.

To fail to appoint a Local Returning Officer as required by the Combined Authority Returning Officer, could result in legal challenge, intervention from the Electoral Commission, and the Council being unable to deliver the election as directed.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

1 Purpose of this report

- 1.1 The purpose of this report is to appoint a Local Returning Officer to be responsible for administering the Greater Lincolnshire Combined Authority Mayoral elections in Lincolnshire at a local level.
- 1.2 The Mayoral Combined Authority has power in legislation to appoint Local Returning Officers and the purpose of this report is to seek confirmation of the arrangement.

2. Background

- 2.1 The Mayoral election for Greater Lincolnshire will take place on 1st May 2025. A Combined County Authority Returning Officer (CCARO) has already been appointed (Mr R. Walsh, North East Lincolnshire Council), and he will require the Lincolnshire District Authorities to appoint a Local Returning Officer who will be responsible for running the election at a local level.
- 2.2 The Mayoral election will take place at the same time as the Lincolnshire County Council election which will also take place on 1st May 2025 and preparations are already well underway for both elections. The Chief Executive is the Local Returning Officer for the Lincolnshire County Council election.
- 2.3 The Electoral Commission has advised that a non-constituent Council should formally appoint an officer to be the Local Returning Officer for the Mayoral Combined Authority election. For the purposes of the Greater Lincolnshire Combined County Authority, West Lindsey District Council is a non-constituent Council.

3. Recommendation

- 3.1 That Council confirm the arrangement to appoint Mr Ian Knowles, Chief Executive as the Local Returning Officer for the Greater Lincolnshire Mayoral election on 1st May 2025.

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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