

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

AGENDA

This meeting will be webcast and the video archive published on our website

Corporate Policy and Resources Committee

Thursday, 13th November, 2025 at 6.30 pm

Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA

Members:

- Councillor Owen Bierley (Chairman)
- Councillor Paul Swift (Vice-Chairman)
- Councillor Matthew Boles
- Councillor Frazer Brown
- Councillor Ian Fleetwood
- Councillor Paul Key
- Councillor Jeanette McGhee
- Councillor Tom Smith
- Councillor Baptiste Velan
- Councillor Moira Westley
- Councillor Trevor Young

1. **Apologies for Absence**

2. **Public Participation Period**

Up to 15 minutes are allowed for public participation. Participants are restricted to 3 minutes each.

3. **Minutes of Previous Meeting**

(PAGES 3 - 14)

To confirm and sign as a correct record the Minutes of the Meeting of the Corporate Policy & Resources Committee held on Thursday, 25 September 2025

4. **Declarations of Interest**

Members may make declarations of Interest at this point or may make them at any point in the meeting.

5. **Matters Arising Schedule**

(PAGE 15)

Setting out current position of previously agreed actions as at 5 November 2025

6. Public Reports for Approval:

- i) Implementation of a new Two Stage Complaints Process (PAGES 16 - 42)
- ii) Christmas and New Year Opening Hours Arrangements for 2025/6 (PAGES 43 - 49)
- iii) Resourcing and Funding Culture (PAGES 50 - 65)
- iv) Budget and Treasury Monitoring Qtr 2 25/26 (PAGES 66 - 128)
- v) Mid Year Treasury Management Report 2025/26 (PAGES 129 - 145)
- vi) Proposed Fees and Charges 26/27 (PAGES 146 - 263)
- vii) Market Street Renewal Ltd - Governance Changes (PAGES 264 - 268)
- viii) Surestaff/WLDC Staffing Services - Governance Changes (PAGES 269 - 273)
- ix) Committee Work Plan (PAGES 274 - 277)

7. 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 items of business on the grounds that they involve the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.

8. Exempt Reports

- i) Exempt Appendices: Proposed Fees and Charges 2026/2027 - relating to Prosperous Communities Committee Schedules, CCTV, Building Control and Trade Waste (PAGES 278 - 290)
- ii) Trinity Arts Northern Boundary Wall - Update & Options (PAGES 291 - 346)

Paul Burkinshaw
Head of Paid Service
The Guildhall
Gainsborough

Wednesday, 5 November 2025

Corporate Policy and Resources Committee – 25 September 2025
Subject to Call-in. Call-in will expire at 5pm on

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Corporate Policy and Resources Committee held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 25 September 2025 commencing at 6.30 pm.

Present: Councillor Owen Bierley (Chairman)

Councillor Matthew Boles
Councillor Frazer Brown
Councillor Ian Fleetwood
Councillor Jeanette McGhee
Councillor Tom Smith
Councillor Moira Westley
Councillor Trevor Young
Councillor Mrs Jackie Brockway
Councillor Karen Carless
Councillor Mrs Lesley Rollings

In Attendance:

Bill Cullen	Interim Head of Paid Service
Peter Davy	Director of Finance and Assets (Section 151 Officer)
Alan Bowley	Interim Director of Operational and Commercial Services
Sally Grindrod-Smith	Director Planning, Regeneration & Communities
Nova Roberts	Director Change Management, ICT & Regulatory Services
Lisa Langdon	Assistant Director People and Democratic (Monitoring Officer)
Claire Hill	Economic Growth Officer
Veronica Edwards	Senior Homes, Health & Wellbeing Officer
Matthew Lill	Support Officer - Property and Assets
Lyn Marlow	Customer Strategy and Services Manager
Jannine Nixon	Senior Customer Services Officer
Rachael Hughes	Head of Policy and Strategy
Ellen King	Policy & Strategy Officer – Corporate Strategy & Business Planning
Ele Snow	Senior Democratic and Civic Officer

Apologies: Councillor Paul Swift
Councillor Paul Key
Councillor Baptiste Velan

Membership: Councillor J. Brockway was appointed substitute for Councillor P. Key
Councillor K. Carless was appointed substitute for Councillor P. Swift
Councillor L. Rollings was appointed substitute for Councillor B. Velan

31 TO OPEN THE MEETING AND APPOINT A VICE CHAIRMAN

The Chairman opened the meeting and welcomed all present. He explained that apologies had been received from Vice Chairman Councillor P. Swift and as such, sought nominations to appoint a Vice Chairman for the meeting.

A Member of the Committee proposed Councillor M. Boles, which was duly seconded.

With no further nominations, the Chairman took the vote, and it was

RESOLVED that Councillor M. Boles be appointed Vice Chairman for the duration of the meeting.

32 MOTION TO WITHDRAW AGENDA ITEM

Prior to starting on the agenda'd business, the Chairman proposed that, under Council Procedure Rules Section 11.1 (g), agenda item 6e, the Establishment of the West Lindsey Leisure Centre Task & Finish Group report, be withdrawn. He noted that Members who were present at the previous meeting of the Committee would recall that it was resolved that a task and finish group be established, with the membership and terms of reference to be presented for approval at a future meeting. The Chairman highlighted there had been a very informative Member briefing held on 18 September 2025, where it was agreed that engagement continued on an all-Member basis at this point, with the Task and Finish Group to be formally established a little later in the year.

The Corporate Policy and Resources Committee would therefore receive the report detailing the membership and terms of reference of the group at a future meeting, as previously resolved, and from the Chair it was proposed that the item be withdrawn from this agenda.

The proposal was duly seconded and the vote taken, and it was

RESOLVED that agenda item 6e, the Establishment of the West Lindsey Leisure Centre Task & Finish Group report, be withdrawn.

33 PUBLIC PARTICIPATION PERIOD

There was no public participation.

34 MINUTES OF PREVIOUS MEETING/S

The Chairman explained there were two sets of minutes, one for approving and one for noting.

Having been moved and seconded it was

RESOLVED that the Minutes of the Meeting of the Corporate Policy and Resources Committee held on Thursday, 24 July 2025 be confirmed and signed as a correct

record.

With no comments or questions, the minutes of the meeting of the Joint Staff Consultative Committee held on Thursday, 11 September 2025, were **NOTED**.

35 DECLARATIONS OF INTEREST

There were no declarations of interest as this point in the meeting.

36 MATTERS ARISING SCHEDULE

With no comments or questions, the Matters Arising Schedule, setting out the position of previously agreed actions as at 17 September 2025, was **DULY NOTED**.

37 REVIEW OF BANKING FACILITIES - GAINSBOROUGH AND SURROUNDING AREA

Members gave consideration to a report presented by the Economic Growth Officer, which was presented as response to a motion to Council from Councillor M. Snee. At its meeting on 27 January 2025 Council resolved unanimously that a review of the banking facilities available in the Gainsborough and surrounding area be considered as part of the wider market place regeneration, and a report be submitted to the Corporate Policy and Resources Committee by November 2025 detailing whether a banking hub, like that in Market Rasen is necessary and deliverable.

Members heard that recommendations for Banking Hub provision were made by LINK to Cash Access UK who were tasked with delivery, the process for which was set out within the report. It was noted that the Financial Services and Markets Act 2023 only provided protections for cash access, not face-to-face banking services or advice. Gainsborough's current provision, as assessed by LINK in January 2025 (which incorporated the planned closure of Halifax), was above the threshold for recommendation of additional services.

It was explained that the criteria used by LINK to assess a community's needs had been developed and agreed following extensive consumer and small business group input. Their considerations included rurality, demographics, business profile, financial vulnerability, physical geography, transport options/ease and seasonal demand for services. The January 2025 assessment made no recommendations for further facilities within Gainsborough as the remaining services met the criteria for the size of population, number of businesses, demographic and geography. A reassessment of this position could not be requested through the LINK process within 12 months of an existing assessment being carried out, unless the community's circumstances or provision had significantly changed.

Members were advised that whilst it was not possible to request a review at this time, there was an outline communications plan presented with the report, which sought to publicise the available provision in Gainsborough as had been identified in the 2025 assessment.

The Chairman thanked the Officer for her thorough and well-presented report, and invited

the Interim Head of Paid Service to comment.

Mr Cullen highlighted to Members the incredible work undertaken by the Economic Growth Officer, Claire Hill, and asked that the Committee recognised what she had achieved, noting it was not an easy task to gain access to the companies involved. The Chairman concurred with the comments and requested that the Committee's commendation for the Officer's work be recorded.

A Member of the Committee shared Councillor M. Snee's apologies for not being able to attend the meeting, and noted her disappointment that another review of facilities was not possible. However, Councillor Snee had welcomed the recommendations within the report and extended her thanks to Officers for their efforts and continued support.

Members continued to express their thanks for the work undertaken, noting that the outcome was not surprising but had provided excellent opportunity to raise awareness of local issues. It was noted that, whilst the focus remained on access to cash, many concerns had been raised regarding businesses being able to deposit cash. There was provision for businesses to deposit cash, for example at the Post Office, however clearance times meant there were several working days between the cash being deposited and being available in the account. For small businesses this was having a serious impact on their cash flows and causing potential difficulties with making payments.

Additionally, Members raised concerns regarding the security implications of potentially carrying significant amounts of cash in public areas, depending on the location of available facilities, as well as the lack of services available to those who could not use internet or telephone services. It was recognised that the legislation did not prioritise those considerations, and Members suggested there was a case for further lobbying, for the legislation to be reviewed. It was acknowledged that whilst it would not only be problematic for those in rural districts, it was likely that the lack of service provision was of greater concern in rural areas compared to urban communities.

It was enquired as to whether there would be opportunity for the regeneration of the high street area to support a re-assessment of facilities, with the example being given that there was no facility open on a Saturday, which was a key shopping and trading day. The suggestion of further lobbying was reiterated, focusing on the need for facilities being available, which would in turn aid economic growth.

With thanks once again extended to the Officer, and having been proposed, seconded and voted on, it was

RESOLVED that

- a) the review of banking provision within Gainsborough and the surrounding area be noted; and
- b) the LINK Cash Access Assessment Outcome for Gainsborough published in January 2025 be noted; and
- c) the proposed next steps and Communications Plan in relation to banking facilities within Gainsborough be noted; and

d) a letter from the Chairman of the Corporate Policy and Resources Committee be sent to:

- LINK, encouraging them to reconsider their current protocols in relation to assessment notification and to include District Councils in this process whilst the re-organisation of local government is still to be finalised; and
- Lloyds Banking Group, encouraging them to consider ongoing community banking provision in Gainsborough.

38 CHANGING PLACES

The Committee heard from the Director of Planning, Regeneration & Communities regarding the next steps for the provision of a Changing Places facility within the district. It was highlighted that at their meeting in June 2025, the Committee had approved allocation of a £100k budget to develop a Changing Places provision, with the report presenting a series of options and officer recommendations to enable Members to agree which option to take forwards.

It was explained that whilst there was a recommendation for one facility to be located in Gainsborough, Officers would continue to monitor other funding opportunities particularly to support those businesses who wished to deliver Changing Places facilities at their premises.

Having debated the matter in detail at their meeting in June 2025, Members expressed their thanks and appreciation for the swiftness of action in bringing the paper forward. Members were fully supportive of the proposals, and enquired as to specifics of the arrangements, for example insurance for the use of the mobility and lifting equipment, and regular safety inspections, as well as how the facility would be accessed by users.

It was explained that those specific details would be addressed throughout the process, with specialist input required for the specification and build. In response to a question regarding provision at the West Lindsey Leisure Centre, it was explained that any potential refurbishments would be required to include accessible facilities, with work ongoing to consider best options for the leisure centre.

Members reiterated their full support for the proposal, and thanked Officers for their diligence in working with local businesses and stakeholders to identify other potential locations. With regard to recommendation two contained within the report, it was suggested that it implied a full refurbishment of the WC provision, rather than just the addition of a modular unit. It was therefore proposed that the wording be amended to read

“Approve the installation of a Changing Places toilet, in the form of a modular unit, at Roseway Car Park, Gainsborough.”

The Chairman sought confirmation from the Committee that all were content with the amendment. This being confirmed, and having been moved, seconded, and voted upon, it was unanimously

RESOLVED that

- a) the background work and engagement completed to date be noted; and
- b) the installation of a Changing Places toilet, in the form of a modular unit, at Roseway Car Park, Gainsborough, be approved; and
- c) the capital expenditure of the allocated budget of £100,000 in General Fund Balances for the purpose of delivering a Changing Places Toilet at Roseway Car Park, Gainsborough, be approved, and added into the Capital Programme for 2025/2026; and
- d) the ongoing revenue budget pressure of £10,000 pa from 2026/2027 for facility repairs and maintenance be approved; and
- e) Officers be tasked to continue engagement and investigations into district wide options for Changing Places Facilities.

39 WARM HOMES LOCAL GRANT

The Committee gave consideration to a report presented by the Healthy and Accessible Homes Team Leader regarding the Warm Homes Local Grant. It was explained that Midlands Net Zero Hub had secured funding via the Department for Energy, Security and Net Zero for Government funding through Warm Homes Local Grant on behalf of Midlands Councils. This included the Central and South Lincolnshire Consortium comprising of West Lindsey, North Kesteven, City of Lincoln and South Kesteven Councils.

An allocation of £5,027,000 had been allocated to the consortium to deliver the new grant initiatives under the Warm Homes Local Grant scheme. Funding secured from the Department for Energy, Security and Net Zero would be used to carry out a range of improvements on homes owned by low-income families in the district, making them warmer, reducing energy bills, and improving the quality of residents' lives.

It was highlighted that a decision was required to accept the grant award, and sanction return of the grant funding agreement from the S151 Officer. This approval would enable delivery of the scheme to start immediately, with installations commencing as soon as contracts were in place, and release spend from the administration allocation which would fund the Energy Efficiency Project Officer post hosted by the council.

The Chairman invited the Interim Head of Paid Service to comment, who highlighted the profile and confidence given to the Healthy and Accessible Homes Team Leader and her team by the consortium. The Chairman echoed the comments and noted it was excellent to see the council as the lead Local Authority, requesting for the commendation to be recorded.

Members of the Committee expressed their support for the scheme, however it was enquired as to whether there was scope to lobby government for more to be done regarding low-income families living in poor quality rented accommodation, with no ability to access the funding for improvements. It was recognised to be a national issue, with rural localities struggling in comparison with urban areas. Members were encouraged to consider using the District Councils Network as a lobbying avenue to government. On further discussion, it was proposed and seconded that there be a third recommendation relating to further lobbying,

and on being put to the vote it was

RESOLVED that an additional recommendation be added to read “Members approve that a request be taken forward to make representation to the District Councils Network to lobby government regarding the access to grant funding.”

It was highlighted that the team provided first class support and trusted information, with Members encouraged to share the details of the team in order to maximise the communities involved with the scheme.

With no further comments, and repeated thanks to the team involved, the printed recommendations, and the additional as detailed above, were duly proposed and seconded. On taking the vote it was unanimously

RESOLVED that

- a) the award of £5,027,000 funding on behalf of Central and South Lincolnshire Consortium for the Warm Homes Local Grant from Midlands Net Zero Hub (MNZH) be accepted, and signing of the grant funding agreement by Section 151 Officer be authorised, for return to Midlands Net Zero Hub; and
- b) the creation of a new capital scheme in the Capital Programme be approved, and a capital and revenue budget be created for the Warm Homes Local Grant once funding agreement has been signed; and
- c) a request be taken forward to make representation to the District Councils Network to lobby government regarding the access to grant funding.

40 RECOMMENDATION FROM JOINT STAFF CONSULTATIVE COMMITTEE: TELEPHONE AND SCREEN RECORDING PROCEDURE & POLICY

The Committee received a presentation from the Customer Strategy and Services Manager regarding updates to the Telephone and Screen Recording Procedure and Policy. It was explained that the council’s Telephone Call Recording procedure and policy had been in place since 2009, with updates occurring when Contact Centre software changes were introduced and applied, or for legislation and compliance requirements. Due to improvements in Contact Centre technology, part of the standard software package was that the platform recorded both telephone calls and officer screen activity whilst handling a customer telephone call.

Members heard that following the recent installation of the new Contact Centre technology to the Genesys CX Platform, it was appropriate to review and update the Telephone Call Recording procedure and policy, to also include screen recording and to update any legislative changes. The software allowed for officer screen recordings to take place, which was optional and controlled by the council, while telephone call recording was mandatory and already in use. It was noted there had been a request from the Joint Staff Consultative Committee relating to wording regarding the retention of screen recordings, and this amendment would be made according to delegated authority as a housekeeping amendment.

Members of the Committee thanked Officers for their diligence and also extended thanks to the Joint Staff Consultative Committee for their thorough appraisal of the updated policy. Thanks were also recorded for the Customer Strategy and Services Manager and her team for their work, both on the updated policy and on a day-to-day basis.

With stated confidence in the work of the Joint Staff Consultative Committee, the written recommendations were duly proposed, seconded and voted upon, and it was unanimously

RESOLVED that

- a) the recommendation from JSCC be accepted and the updated Telephone Call and Screen Recording Policy and appendices within the report be approved, to provide the right guidance to employees and customers regarding this matter; and
- b) any future minor housekeeping amendments be delegated to the Director of Change, ICT and Regulatory Services in consultation with the Chairs of the Joint Staff Consultative and Corporate Policy and Resources Committees.

41 ESTABLISHMENT OF WEST LINDSEY LEISURE CENTRE TASK & FINISH GROUP

Further to the resolution at the commencement of the meeting, this item was withdrawn from the agenda.

42 LOCAL GOVERNMENT REORGANISATION (LGR)

Members gave consideration to a report presented by the Head of Policy and Strategy, regarding Local Government Reorganisation. It was explained that the paper provided an overview on activity over the summer, building on that reported to Council on 7 July and 8 September 2025, in relation to Local Government Reorganisation (LGR), specifically the development of key materials and evidence which had been used by the Council to undertake 'Supportive Engagement' with all Greater Lincolnshire authorities.

The paper also provided a forward look at activities required to be undertaken by the Council in preparation for LGR following the Final Submission date in November, the statutory consultation and subsequent decision by Government in early to mid-Spring and beyond to transition and vesting day of the new authority(s).

In acknowledging the scale, complexity, and evolving nature of work related to the LGR programme, it was essential for West Lindsey to stay actively involved, both to meet government requirements and advocate for district interests. The paper requested approval for a budget to support these efforts and achieve the best outcomes for West Lindsey residents after the new unitary authority(s) Vesting Day.

It was considered that due to the extent and specialist nature of the ongoing work required, a

total of £150,000 be approved, with delegated authority to spend on activities relating to LGR, up to the decision by ministers on the final geography. This would consist of a sum of up to £50,000 which could be drawn down through existing delegation, as detailed in the Council report on LGR on 7 July and a further £100,000 from the Project Investment Reserve.

Updates on the work being undertaken and activity against spend would be reported to Council as part of the on-going decision-making process relating to wider LGR programme of work and timeframes established by Government.

Members expressed their consternation at the costs involved with LGR, noting that the government had proposed the reorganisation on the basis that savings would be achieved. It was questioned whether Officers could share how much money had been spent to date across Lincolnshire, with Members commenting that the costs involved could not be in line with the expected efficiency savings. With the Committee concurring with the concerns raised, Members requested that Officers ascertain and present the collective spend on LGR across the county.

In reference to recent changes of Ministers at Whitehall, it was enquired whether there had been further updates in relation to LGR, to which it was confirmed that Senior Officials had confirmed the continuation of the work and a vesting day of 1 April 2028. It was also noted that efficiency savings may have been predicted over the long term, meaning current spends would be expected to balance out in savings over years to come.

Members noted the difference for large rural districts in comparison with urban localities, with there being unique challenges as to how to equitably provide for residents with differing requirements according to location.

Despite concerns raised, Committee Members recognised the importance of continuing to be involved with discussions and next steps, and requested the Officers undertook to share as much detail as possible, in as timely a manner as possible. Members were assured this was the intention of Officers, with several briefings having taken place already, and more planned to be held.

On being proposed and seconded, the Chairman took the vote. It was

RESOLVED that

- a) the matters set out within the report be noted, specifically acknowledging both the opportunities and challenges that Local Government Reorganisation presented; and
- b) a spend of £150,000 be approved from the Project Investment Reserve to support the Council's on-going work in relation to preparing the organisation for Local Government Reorganisation.

43 COMMITTEE WORK PLAN

With no comments or questions, the Committee Work Plan was **DULY NOTED**.

44 EXCLUSION OF PUBLIC AND PRESS

RESOLVED that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as defined in paragraphs 3 and 4 of Part 1 of Schedule 12A of the Act.

Note: The meeting entered into closed session at 7.51pm

45 LGR CONSULTANT CONTRACT AWARD

Members heard again from the Head of Policy and Strategy, regarding the ongoing work to do with Local Government Reorganisation (LGR). It was explained that since the announcement and receipt of the Statutory Invitation on 5 February 2025, which set out the parameters and timescales for LGR, the Council had worked with consultants to support the development of the Council's response to Government requirements with the focus of ensuring that the outcome of LGR would meet the needs of West Lindsey residents, businesses and stakeholders.

The ongoing support from the consultants had also enabled the Council to enhance its capacity for delivering complex programmes and driving organisational transformation. Continuing the positive relationship with the consultants to support with the Council's response to LGR was considered the most appropriate approach to take, specifically when considering what the partnership had delivered to date and their knowledge of the Council, which was particularly important when considering the timescales for response to Government requirements which continued to be very short.

Members of the Committee reiterated previous concerns regarding the costs involved with LGR. The breakdown of costs as presented in the report were clarified by the Section 151 Officer, explaining the contract was to be funded from a variety of budgets, given the remit of work being undertaken.

With the details of the arrangements confirmed, and having been proposed, seconded, and voted upon, it was

RESOLVED that

- a) the matters set out within the report, specifically acknowledging both the opportunities and challenges that Local Government Reorganisation presents, be noted; and
- b) the award of a contract through the Crown Commercial Services procurement framework to the nominated consultants for the value of £225,000 be approved, and authority delegated to the Section 151 Officer to sign the contract on the Council's behalf.

Note: Councillor T. Young and Councillor L. Rollings requested that their abstention from voting be recorded in the minutes.

46 FOOD WASTE COLLECTION RECRUITMENT

Members heard from the Interim Director of Commercial and Operational Services regarding the need to recruit operatives ahead of the upcoming food waste collections, due to start 1 April 2026. It was explained that DEFRA had announced Councils would be supported with funding to introduce weekly food waste collections, however at the time of the report, no confirmation had been received as to the amount of support, timing of funding or how it would be dispersed. As such, it was suggested to build the costs of service into the MTFP as a pressure, pending further information from DEFRA.

Members expressed significant concerns regarding the lack of clarity from government, also highlighting comments that had been raised in the community around the caddies, use of liners, space for extra bins and suchlike. It was recognised that the service was mandated by government and there was the suggestion of financial penalties for not delivering it, therefore it was important to continue with plans for implementation.

With further comments from Members regarding trials undertaken across the county, and the experience of other councils where separate collections had already been introduced, the Interim Head of Paid Service assured the Committee there were conversations being held, for example with the District Councils Network, around the nationwide concerns which echoed those comments from the Committee.

In recognising that there were local recruitment implications, the recommendations contained within the report were duly moved and seconded. On taking the vote, it was

RESOLVED that

- a) 19 permanent FTE posts be added to the establishment to deliver the Food Waste Collection, along with a budget for agency cover for annual leave and sickness; and
- b) the use of earmarked reserves to the value of £135.9k in 2025/26 be approved.

47 BUILDING CONTROL ICT CONTRACT

The Committee gave consideration to a report presented by the Director of Change Management, ICT & Regulatory Services, regarding the ongoing provision of business-specific software for the Building Control Team. It was explained that there had been several recent changes to the Building Control Services across both Local Authority Building Control and the private sector, which impacted on service provision. Additionally, broader impacts of Local Government Reorganisation (LGR) had meant it had been necessary to pause the implementation of the Council's digital vision for Building Control and therefore not change the team's current ICT System in the short term.

Members acknowledged the importance of having software which was fit for purpose, and also the implications on the team should it not be in place. Therefore, having been proposed, seconded, and voted upon, it was

RESOLVED that

- a) the content of the report, specifically the total contract cost of Civica Flare, £112,036.35, and the short time frame to agree this cost with the provider (contracts signed by end Oct 2025) be noted; and
- b) it be noted that the contract with Civica Flare be by procurement exemption, agreed by Management Team at the meeting on 23 September 2025; and
- c) the ongoing pressure of £17,000 pa be built into the base budget through the 2026/2027 MTFP.

48 REPLACEMENT OF GUILDHALL EMERGENCY STANDBY GENERATOR

The Director of Finance and Assets presented the Committee with the details of an Urgent Delegated Decision which had been taken by the Interim Head of Paid Service, in consultation with the Chairman of the Corporate Policy and Resources Committee, with regards to the need to replace the emergency stand-by generator at the Council's Guildhall in Gainsborough. This had previously been shared with all Councillors, as was the process for such delegated decisions, however it was presented to the Committee for additional transparency of decision making.

Members of the Committee expressed their understanding of the requirement to replace the stand-by generator, as well as the considerations needed regarding the logistics of such a replacement.

With no requirement for a vote, the detail and outcome of the Urgent Delegated Decision was **NOTED**.

The meeting concluded at 8.40 pm.

Chairman

Corporate Policy & Resources Committee Matters Arising Schedule

Purpose: To consider progress on the matters arising from previous Corporate Policy & Resources Committee meetings.

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

Status	Title	Action Required	Comments	Due Date	Allocated To
Black	Action in relation to the Banking Provision in Gainsborough	Letters to be drafted and shared with the Chairman of CP&R for sending to LINK and Lloyds Banking Group	CP&R 25.09.25: Resolved that: letters from the Chair of WLDC's Corporate Policy and Resources Committee be sent to: LINK encouraging them to reconsider their current protocols in relation to assessment notification and include District Councils in this process whilst the re-organisation of local government is still to be finalised. Lloyds Banking Group encouraging them to consider ongoing community banking provision in Gainsborough. Update: Letters sent to Lloyds Banking Group and LINK. Response from LINK shared via email. Any response from Lloyds Banking Group will also be shared.	11/12/25	Claire Hill
Green	Opportunities for Member Development	Identified requests for Member Development opportunities to be retained within the Democratic Services team, for Officers to arrange in due course.	CP&R 24.07.25: 'With regard to further training, a Committee Member suggested that Members of the Council, in addition to staff, should receive training on anti-bribery and corruption.' and 'the Chairman noted that workshops had previously been held on housing-related topics, including landlord registration, funding, and support. It was suggested that consideration be given to holding a future workshop to address the issues raised during the meeting.'	30/11/25	Ele Snow
Green	Estimated Cost of LGR	Estimated costs related to LGR across Lincolnshire (to date) to be shared with Members	CP&R 25.09.25: Members requested that Officers ascertain and present collective spend on LGR across the county.	30/11/25	Peter Davy

Agenda Item 6a



**Corporate Policy and
Resources Committee**

**Thursday 13th November
2025**

Implementation of a new Two Stage Complaints Process

Report by:

Director of Change Management, ICT &
Regulatory Services

Contact Officer:

Natalie Kostiuk
Customer Experience Manager
natalie.kostiuk@west-lindsey.gov.uk

Purpose / Summary:

To seek approval to implement a two stage
complaints process, as recommended by the
Local Government and Social Care
Ombudsman, from 1st April 2026

RECOMMENDATION(S):

1. That the Corporate Policy and Resources Committee support the recommendation of the Local Government and Social Care Ombudsman that all Local Authorities should operate a two stage complaints process.
2. That any future minor housekeeping amendments be delegated to the Quality Monitoring Board, consisting of the Director of Change Management, ICT & Regulatory Services, the Interim Director of Operational and Commercial Services, the Customer Strategy & Services Lead and the Customer Experience Manager, following consultation with Chairmen of JSCC & CP&R.

IMPLICATIONS

Legal: There are no legal implications arising from this change in process

Financial: FIN/95/26/CPR/SL

There are no financial implications arising from this change in process.

Staffing:

There are no changes to the staffing establishment as a result of this report.

HR Ref: HR248-09-18

Equality and Diversity including Human Rights:

An EIA will be carried out when the process is agreed.

Data Protection Implications:

All complaint data is retained and processed in accordance with data protection regulations.

Climate Related Risks and Opportunities:

There are no known climate related risks and opportunities associated with this report.

Section 17 Crime and Disorder Considerations:

There are no known crime and disorder implications associated with this report.

Health Implications:

There are no known health implications associated with this report.

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

<https://www.lgo.org.uk/information-centre/information-for-organisations-we-investigate/complaint-handling-code>

Risk Assessment:
Not applicable

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

X

1. Introduction

- 1.1 In 2018 West Lindsey District Council adopted a one stage complaints process, managed by the Customer Experience Manager who investigates and responds to all complaints with the assistance of Senior Officers and Team managers.
- 1.2 This has proven to be successful, and the number of complaints referred to, investigated by and upheld by the Local Government and Social Care Ombudsman (LGSCO) has decreased since 2018.
- 1.3 However, not all Local Authorities have a robust and successful complaints process in place, so the LGSCO have launched a new complaint handling code which provides recommended guidance on how all Local Authorities should manage their complaints process.
- 1.4 The LGSCO launched the code and FAQ's in February 2024.
- 1.5 They started working with 20 pilot Councils to adopt the code in April 2024.
- 1.6 In February 2025 the LGSCO issued best practise guides and training to support Local Authorities to adopt the code.
- 1.7 The LGSCO will start applying the code to their case work from April 2026.

2. What is the LGSCO Complaint Handling Code

<https://www.lgo.org.uk/information-centre/information-for-organisations-we-investigate/complaint-handling-code>

- 2.1 The Complaint Handling Code ('the Code'), sets out a process for organisations that will allow them to respond to complaints effectively and fairly. The purpose of the Code is to enable organisations to resolve complaints raised by individuals promptly, and to use the data and learning from complaints to drive service improvements. It will also help to create a positive complaint handling culture amongst staff and individuals.
- 2.2 The Code will act as a guide for individuals setting out what they may expect from an organisation when they make a complaint. Organisations should seek feedback from individuals in relation to their complaint handling as part of the drive to encourage a positive complaint and learning culture.
- 2.3 Organisations should have a single policy for dealing with complaints covered by the Code.
- 2.4 The principles, process and timescales in this Code are aligned with the Complaint Handling Code issued by the Housing Ombudsman. This means that organisations who fall under the jurisdiction of both Ombudsmen should be able to provide a co-ordinated complaint handling process across services covered by both Codes.

3. Who does the Complaint Handling Code apply to?

- 3.1 The LGSCO have issued the Code as “advice and guidance” for all local councils in England under section 23(12A) of the Local Government Act 1974. This means that councils should consider the Code when developing complaint handling policies and procedures and when responding to complaints. If a council decides not to follow the Code the LGSCO would expect it to have a good reason for this.
- 3.2 The Code only applies to complaints where there is no statutory process in place.
- 3.3 This means that some complaints about children’s services, adult social care and public health are not covered by the expectations set out in the Code. The Code does not apply to complaints about the behaviour of locally-elected officials.
- 3.4 The Code was launched in February 2024. Local councils are encouraged to adopt the Code as soon as they are able to do so. The LGSCO intend to start considering the Code as part of their processes from April 2026 at the earliest. This gives local councils the opportunity to adopt the Code successfully into working practices.
- 3.5 During the first two years the LGSCO will be working with a number of pilot councils to understand the impact of the Code and provide further guidance to the sector.
- 3.6 The Code is considered good practice for other organisations the LGSCO investigate except where there are statutory complaint handling processes in place. The LGSCO may decide to issue the Code to other organisations in future.

4. What does this mean for West Lindsey District Council

- 4.1 To comply with the LGSCO's Code advice and guidance the Council's complaints process needs to be amended so that it contains two separate complaint stages.

5. Proposed New Complaints Process – Two Stages

5.1 STAGE 1

- Log and acknowledge the complaint within 5 working days of receipt **– no change**
- Provide a complaint reference number and timescale for response **– no change**
- Complaint will be investigated by the Customer Experience Manager with the assistance of a Senior Officer or Team Manager from the service concerned **– no change**
- The Senior Officer or Team Manager will agree and sign off the complaint response, but it will be sent from the Customer Experience Manager **– no change**
- The Customer Experience Manager will send the complaint response within 10 working days (14 calendar days) **– no change, apart from the wording in the policy, currently says 14 calendar days**
- The complaint response will explain the next steps available (escalation to Stage 2) **– this is new, at present we refer them to the Ombudsman as the first response is our final response**

Note: In the event of the Customer Experience Manager being unavailable to investigate and respond to a complaint it will be delegated to a Customer Services Supervisor to deal with.

5.2 STAGE 2

- Log and acknowledge the request for a Stage 2 review within 5 working days of receipt
- Provide a complaint reference number and timescale for response
- At this point the complaint will be reviewed by either the Team Manager responsible (if they were not involved in Stage 1), or as appropriate by the (tier under Director's level title TBC). If the complaint relates to or involves the Team Manager, then the complaint will be reviewed by another services Team Manager or the (tier under Director's level title TBC)
- The Customer Experience Manager will provide the reviewer with all the information required for them to carry out the review, including evidence gathered, case records and correspondence etc

- The Team Manager or (tier under Director's level title TBC) will send a full and final Stage 2 response within 20 working days (28 calendar days), the Customer Experience Manager will assist with sending the response, but it will be signed off by the reviewer
- The Stage 2 response will explain it is a final response, and the next stage is escalation to the LGSCO

6. What do the changes mean for Council services and Council officers?

- 6.1 For the majority of services there will be little change.
- 6.2 The Customer Experience Manager will continue to oversee the whole complaints process:
- Ensuring that complaints are logged, acknowledged and responded to within timescales
 - Providing complaint response templates
 - Assisting the reviewer at Stage 2
- 6.3 The Customer Experience Manager currently works with Senior Officers across most teams in the first instance and the Team Manager signs off the response.
- 6.4 The new (tier under Director's level title TBC) will become involved if a complaint is escalated to Stage 2, and the Team Manager has been involved at Stage 1.

7. Options for consideration

- 7.1 Adopt the 2 stage complaints process that the LGSCO have recommended.
- 7.2 Continue as we are with a 1 stage complaints process.

8. Analysis of the Options

- 8.1 Approving the adoption of the 2 stage complaints process will provide assurance that the organisation is compliant with the recommendation that has been made by the LGSCO. The LGSCO will begin applying their recommended guidance to their casework from April 2026.
- 8.2 Rejecting the LGSCO recommendation for a 2 stage complaints process leaves WLDC open to criticism by the LGSCO when they start applying their recommended guidance to their casework from April 2026, and inaccurate reporting by the LGSCO.

9. Timeline for implementing the new two stage complaint process

- August 2025 - Finalise the proposed new two stage complaints process
- September 2025 – Management Team

- October 2025 – JSCC
- November 2025 - Corporate Policy and Resources Committee
- December to January 2026 – system updates
- January to April 2026 – comms and training
- February/March 2026 – work on template responses
- 1st April 2026 – new process goes live!!

10. How the new process will be introduced into the organisation

- 10.1 Communication and awareness of the upcoming changes to the complaints process began in February 2024 when the LGSCO first launched the complaint handling code and FAQs.
- 10.2 The Customer Experience Manager has discussed the changes required with the Management Team on two occasions and has presented to and consulted with the Wider Management Team. Views of various Team Managers have been gathered during the last 12 months.
- 10.3 Future communications will include team meeting visits, drop-in workshops, minerva articles and regular staff updates.
- 10.4 Online training materials will be made available, on Minvera and shared personally with those directly involved in complaints so they can peruse it in their own time. 121 sessions will take place with Senior Officers and Team Managers.
- 10.5 Training will be carried out through drop-in workshops, and online and in person sessions will take place on various dates to accommodate all at a suitable time for them.
- 10.6 The Customer Experience Manager will carry out sessions with Senior Officers, either personally or in a group, depending on how many Senior Officers are in the team and involved in complaints.
- 10.7 Extensive support on complaints will be available at all times from experienced managers within the Customer Services department.

11. How the new process will be monitored and reported on

- 11.1 The number of complaints that are escalated to the Stage 2 review process will be monitored and reported on a quarterly basis via the Voice of the Customer reports that are shared with Members via their regular newsletter.

- 11.2 The number of complaints that are then referred to the Local Government and Social Care Ombudsman will be reported on via the Voice of the Customer reports and the Annual Local Government and Social Care Ombudsman report.
- 11.3 The impact on resources is not known at present but this will be monitored.
- 11.4 JSCC have requested that they receive feedback twice a year on how the new process is working, this will begin 6 months after the new process has been implemented.

Customer Feedback Policy (including the Council's Formal Complaint Process)

Your feedback matters. If you have something to say, we want to hear it!

Document History and Version Control

Date last amended	Version	Status	Approved by/when	Asset Owner	Next Review Due
October 2025	New two stage complaints process to be implemented from the 1 st April 2026 Customer Feedback Policy 2026-2027	In progress	Corporate Policy and Resources Committee (13/11/2025)	Quality Monitoring Board	April 2027

Contents

Introduction.....	13
Scope (What is covered by this policy?).....	13
Complaints covered under this policy:	13
Complaints not covered by this policy:.....	13
Customer Feedback Definitions	16
How to Submit Your Feedback	16
What Happens Next....	17
Anonymous complaints:	19
Who will deal with your complaint:.....	19
Quality Monitoring Board	20
Local Government and Social Care Ombudsman (LGSCO).....	20
Learning from Customer Feedback.....	21
Confidentiality and Data Protection	22
Complaints under the Fluency Duty	23
Complaints, Whistleblowing and Safeguarding	24
Unreasonable Complainant Actions and Unreasonably Persistent Complainants (vexatious complaints)	24
Complaining about a Councillor.....	26

Introduction

West Lindsey District Council are committed to delivering an excellent service, we want every Customer to have the best experience possible.

We will listen to our customers and want to know what you think about us. If you feel you have been provided with an excellent service we want to know, equally if you are dissatisfied with a service you have received, we would like to hear about it. We are also interested in any comments you have about our services, as these will help us to learn and shape the services we provide in the future.

West Lindsey District Council welcomes, captures, investigates, responds and learns from Customer feedback so that it will help improve future Council services.

Scope (What is covered by this policy?)

This policy is designed to cover compliments, comments and complaints received through any channel that a customer wishes to use, with regards to Council services.

There may be occasions when the Council cannot accept a complaint or escalate a complaint to the next internal stage. In such cases we will clearly explain, in writing why this is the case and what alternative actions the Council will take, if any or what alternative options the complainant has to raise their concern. Where this occurs, the complainant has the right to raise this decision with the Local Government and Social Care Ombudsman if they wish.

Please note, the Council's complaint process is not designed as an appeal system to question formal decisions that have been made by the Council, which were properly taken or to challenge a Council policy. It is to check that everything that should have been done, has been done and that the procedures and policies have been followed appropriately.

Complaints covered under this policy:

- If you consider we have made a mistake in the way we provided a service
- If you consider there has been a significant delay in providing a service
- If you consider we have failed to deliver a service; this could include the quality or standard of service received
- If you consider our processes or policies have not been followed
- If you consider we have not met our legal, statutory or regulatory requirements
- If you consider we have not delivered a commitment or promise made
- If you consider our staff have not been helpful or have not conducted themselves correctly

Complaints not covered by this policy:

- **Initial requests for a service to be delivered:** If we do not deliver the service requested in an appropriate manner then a complaint may be submitted.

- **Complaints about Councillors:** Information on how to make a complaint about a Councillor can be found on our website via the following link: www.west-lindsey.gov.uk/my-council/my-councillors/complain-about-a-councillor
- **Requests for Information (Freedom of Information and Subject Access Requests):** These requests need to be made directly to the Councils Freedom of Information Team, this can be done via this link on the West Lindsey District Council website: www.west-lindsey.gov.uk/my-council/how-the-council-works/information-and-information-governance/freedom-of-information, via email to FOI@west-lindsey.gov.uk, or by calling the Council on 01427 676676. Dissatisfaction with the response to these requests should be directed to the Information Commissioners Office.
- **Any matter where there is an alternative statutory process or Council appeals process:** Please note where you have been served with a formal notice, fixed penalty or summons by the Council, which has a formal right of appeal under the specific legislation we will not consider any complaints in relation to this. If you disagree with the notice, summons or fixed penalty, you must appeal via the process set out within the legislation relating to it. The route of appeal is normally outlined in the documentation that you will have been served with. The Local Government and Social Care Ombudsman (LGSCO) would also expect any appeals or complaints related to the above to be raised in this way.

This complaints process will not investigate the reasons why a formal notice, fixed penalty or summons has been served as this can be dealt with via the formal appeals process under that legislation. Any complaint regarding the behaviour or conduct of an officer who has been involved with serving a formal notice, fixed penalty or summons will be investigated, the formal notice, fixed penalty or summons action will not be put on hold whilst that investigation is carried out.

- **Complaints made more than one year after the customer became aware of the issue.** This is because complaints of this nature are difficult to investigate fully or fairly.

A complaint must be made not later than 12 months after:

- (a) the date on which the matter which is the subject of the complaint occurred; or
- (b) if later, the date on which the matter which is the subject of the complaint came to the notice of the complainant.

- **Complaints made one year after a decision was made:** this is because complaints of this nature are difficult to investigate fully or fairly.
- **Complaints regarding the qualifications of our staff:** All Council staff are employed based on their suitability and relevant qualifications for the role. This policy does not cover complaints that question whether or not a particular staff member is qualified to fulfil their role. This type of complaint will not be accepted under this policy. Please note that this does not apply to complaints where you feel that staff have not acted appropriately.
- **Complaints about data protection:** Any concerns about how the Council has processed personal data should initially be raised with the service responsible for the data to enable any issues to be resolved. Should there remain concerns on how the

Council handles data the customer should contact the Data Protection Officer for advice and guidance. Email: dpo@west-lindsey.gov.uk

- **Complaints that have already exhausted our process:** If the complaint has previously been investigated and received a final written decision or the complaint has already been referred to the Local Government and Social Care Ombudsman (LGSCO) it will not be considered again.
- **Complaints based upon Freeman on the Land arguments or other speculative legal theories outside the statutory framework for council tax will not be accepted:** This is because it has no bearing on your legal obligations, "Freeman on the Land" arguments are based on incorrect interpretations of law and have no legal standing. Acts of Parliament, including the Local Government Finance Act 1992, establish council tax liability and cannot be overridden by personal beliefs or theories. The liability for council tax is set by law, not by consent or contract. Further information can be found on our website at <https://www.west-lindsey.gov.uk/council-tax-council-bills/freeman-land-challenges-legality-council-tax>

Customer Feedback Definitions

Compliment:

A compliment is a polite expression of praise or admiration for a service received. A compliment could be about a person, a team, a service, a single event or a chain of circumstances that made your experience a positive one.

Comment:

A comment is a verbal or written remark expressing an opinion or reaction about a standard of service, policy or decision made by West Lindsey District Council. Maybe you have a suggestion about something we could do differently.

Complaint:

A complaint is any expression of dissatisfaction or concern about the way in which a service is provided or the standard of that service or lack of action on the part of the Council or its employees. A complaint could be about a standard of service, a failure to meet your expectations or an action or lack of action or because you found it difficult to access our services - anything which you feel is unacceptable.

How to Submit Your Feedback

Ideally all complaints should be submitted in writing where possible, however, we want to make it as easy as possible for you to submit your feedback to us, you can do this by:

- Completing a feedback form online here: www.west-lindsey.gov.uk/feedback
- Emailing the Customer Experience Team on experience@west-lindsey.gov.uk
- Calling our Customer Service Team on 01427 676676.
- Write us a letter and send it to:

The Customer Experience Manager
West Lindsey District Council
The Guildhall
Marshalls Yard
Gainsborough
Lincolnshire
DN21 2NA

- You may also visit the Council offices in person and speak to someone regarding your concerns (address as above)

What Happens Next....

What will happen when you submit a compliment:

Customers don't always have the time to let us know if they have been particularly pleased with our service so when they do we want to make sure we learn from what we did right and do it more! We will ensure that the positive feedback is shared with the service and/or the individual involved.

What will happen when you submit a comment:

Comments are important because they could help us shape the way services look or influence decisions we make in the future.

We can't guarantee that we can always make the suggested or requested changes but we will reply to you within 14 days to acknowledge your comment and if applicable respond to the comment you have made.

Please Note: We are only able to respond to you as above if you submit your contact details with your feedback, a name and email address are always helpful so we can get back to you as quickly as possible.

What will happen when you submit a complaint:

The Council has adopted a two stage complaints process in line with the Local Government and Social Care Ombudsman's Complaint Handling Code.

Stage 1

If you're contacting us about a new complaint, please explain why you are unhappy and what you would like us to do to sort out your complaint.

This should be within twelve months of the issue occurring.

- If correspondence details are provided, we will log and acknowledge your complaint within 5 working days of the complaint being received
- We will provide you with a complaint reference number, and a timeframe for response
- Your complaint will be investigated by the Customer Experience Manager who is independent of all Council services, with the assistance of a Senior Officer or Team Manager from the service concerned
- The Customer Experience Manager will make contact with you if any clarification or further information is required
- The Customer Experience Manager will send you a response to your complaint within 10 working days
- The complaint response will explain the next steps available to you

If we are unable to respond within 10 working days, we will let you know as soon as possible, and we will advise you of how long we think it will take to investigate and respond to you, along with explaining the reasons for the required extension. We will

also advise of the expected timescale for response which will be no more than an additional ten working days without good reason.

If a complainant raises additional complaints during the investigation and the Stage 1 response has not been issued these will be incorporated into the response if they are relevant. Where the Stage 1 response has been issued, or it would unreasonably delay the response, the additional issues will be logged as a new complaint.

In the event of the Customer Experience Manager being unavailable to investigate and respond to your complaint it will be delegated to a Customer Services Supervisor to deal with.

Stage 2

You can ask for a review of your complaint at Stage 2 if you have received a reply to your Stage 1 complaint and feel that:

- We haven't fully responded to your concerns
- You have more evidence to support your complaint
- You are dissatisfied with our proposed resolution
- You are dissatisfied with the outcome of our investigation

You can submit a request for a Stage 2 review in the same way as you submitted your original complaint. You should tell us why you remain dissatisfied and what you would like us to do differently.

This should be within three months of the Stage 1 complaint response being received (although consideration will be given to circumstances if this time period is passed).

- We will log and acknowledge your request for a Stage 2 review within 5 working days of the escalation request being received
- We will provide you with a complaint reference number, and a timeframe for response
- At this point your complaint will be reviewed by either the Team Manager responsible (if they were not involved in Stage 1), or as appropriate by the (tier under Director's level title TBC). If the complaint relates to or involves the Team Manager, then the complaint will be reviewed by another services Team Manager or the (tier under Director's level title TBC)
- The Team Manager or (tier under Director's level title TBC) will send a full and final Stage 2 response within 20 working days
- The Stage 2 response will explain the next step available to you

If we are unable to respond within 20 working days, and decide more time is needed to due to the complexity of the complaint, you will be informed of the reason why the extension is required and the expected timescale for response which will be no more than an additional 20 working days without good reason.

Anonymous complaints:

Anonymous complaints will be recorded and considered by the Customer Experience Manager in conjunction with the appropriate Service Manager to decide whether the matters raised require further investigation.

Who will deal with your complaint:

Stage 1

Your complaint will be investigated by an independent officer, the Customer Experience Manager, in consultation with Senior Officers and/or the Team Manager for the service concerned. If appropriate members of the Council's Senior Management Team and legal services will be consulted.

The Customer Experience Manager is an independent officer, although they are employed by the Council, they have no allegiance to any of the services provided by the Council.

Stage 2

If you progress your complaint to Stage 2 the complaint will be reviewed by the Team Manager for the service concerned (if they were not involved in Stage 1), or as appropriate by the (tier under Director's level title TBC). If the complaint relates to or involves the Team Manager, then the complaint will be reviewed by another services Team Manager or the (tier under Director's level title TBC) If appropriate members of the Council's Senior Management Team and legal services will be consulted.

Complaints - Upheld:

Where we have made a mistake or failed to provide the expected standard or quality of service, we will acknowledge and apologise for this. We will also set out the actions we will take to put things right and improve our services. This could include:

- Reinstating a service to a customer.
- Changing how we deliver our services.
- Reviewing and amending information about our services.
- Reviewing Council policies or procedures.
- Providing appropriate staff training and guidance.

Complaints - Not Upheld:

Where we have investigated and do not uphold the complaint, we will:

- Explain the reasons for our decision clearly.
- Provide any relevant evidence to support the decision.
- Inform Customers how to progress their complaint if they remain dissatisfied.

Quality Monitoring Board

The Quality Monitoring Board which consists of the Customer Experience Manager, the Interim Director of Operational and Commercial Services, the Director of Change Management, ICT & Regulatory Services, and the Customer Strategy and Services Lead meets on a quarterly basis and as and when required to discuss upheld complaints and any reoccurring issues. The purpose of the Quality Assurance Board is to:

- Discuss the details of complaint investigations and findings.
- Agree on responses for more serious complaints and those where the Council is found to be at fault.
- Ensure quality and consistency in complaint investigation and responses.
- Agree on suitable and fair remedies for complaints that are upheld where required.
- Implement and monitor improvements as a result of complaints upheld.
- Review and update this policy on an annual basis.

Local Government and Social Care Ombudsman (LGSCO)

If you have been through all stages of our complaints process, you can ask the Local Government and Social Care Ombudsman to consider your complaint.

The Ombudsman has issued a Complaint Handling Code which sets out advice and guidance for councils on how to handle complaints. You can find more information about this on the Ombudsman's website (Complaint Handling Code - Local Government and Social Care Ombudsman).

The Ombudsman investigates complaints in a fair and independent way - it does not take sides. It is a free service.

The Ombudsman expects you to have given us a chance to deal with your complaint, before you contact them.

About the Ombudsman

The Local Government and Social Care Ombudsman looks at individual complaints about councils and some other organisations providing local public services. It also investigates complaints about all adult social care providers (including care homes and home care agencies) for people who self-fund their care. There are some **limits on what the Ombudsman can look at**. For example, the Ombudsman may not consider your complaint if you have not been significantly personally affected by the issue you are raising, or if you have a right of appeal to a court or tribunal.

Contact

Website: www.lgo.org.uk
Telephone: 0300 061 0614

Learning from Customer Feedback

We collect and review feedback from our customers, and use this information to drive service improvement, the learning from complaints will be monitored by the Quality Monitoring Board.

All formal customer complaints are recorded on the Council's tracking system. Data about complaints is collated and shared across the Council to identify performance trends and review how we handle and respond to customer feedback. This includes:

- How well we meet our target response times.
- How effective we are in capturing complaints across the Council.
- How Customers prefer to contact us.

Customer complaints are regularly reviewed across the Council to identify how we can improve our services. This includes:

- Service Managers making operational improvements in response to specific complaints.
- Identifying elements of a complaint which may be present in the delivery other services; and ensuring that the actions are applied across the Council.
- Regular review of upheld complaints at service and corporate performance reviews to identify issues that need addressing.
- Development of action plans to improve services, based on specific issues or trends in complaints.

The Council will publish information about complaints. This is to inform customers about how we handle complaints and show how we make changes as a result of customer feedback, via a web page on our website and an annual report to Councillor's.

Responsibilities of the Council in relation to Customer Feedback:

- To acknowledge and respond to feedback within the defined timescales.
- To advise the customer of the expected date for a full response to any complaint made.
- If the complaint is complex and cannot be responded to within the defined timescales, the customer will be kept fully informed.
- When responding, the Council will advise the customer what it is able to do, or is not able to do as a result of the feedback.
- Admit when a mistake has been made and apologise.
- Learn from feedback and share that learning across the Council.
- If this policy does not cover the customers complaint, the Council will explain the reasons why and advise what to do next.
- Co-operate and share information with the Local Government and Social Care Ombudsman if the Customer decides to take their complaint further.

Responsibilities of customers complaining to the Council

- Provide as much detail as possible to enable the Council to conduct a full investigation.
- Allow the Council to conduct the investigation and respond within the defined timescales.
- If further contact is made regarding the complaint, ensure reference numbers are provided.
- Follow our process and move on to the LGSCO if they remain unhappy.
- Not be aggressive or abusive to Council officers.

Confidentiality and Data Protection

Any personal data provided to the Council will be managed in line with the requirements of the General Data Protection Regulations. The Council will use this information to respond to the Customer and improve services.

Personal data will be kept anonymous in producing and sharing information about complaints with other services and partners. Personal information will be shared with the internal Quality Assurance Board when complaints are being assessed. More information on the West Lindsey District Council Privacy Notice can be found here: www.west-lindsey.gov.uk/privacy

Any data we keep will be retained for 3 years in line with the Council's Retention and Disposal Schedule.

If you would like more information on Data Protection please contact the West Lindsey District Council Data Protection Officer on DPO@west-lindsey.gov.uk

If you are unhappy with our handling of personal data you have a right to complain to the Information Commissioner's Office (ICO). Their contact details are:

Information Commissioner's Office,
Wycliffe House,
Water Lane,
Wilmslow,
Cheshire,
SK9 5AF

Complaints under the Fluency Duty

Since November 2016, Public Authorities in England and Wales have a duty to ensure that staff employed in customer facing roles have sufficient proficiency in spoken English for the performance of their role.

Customers can make a complaint if they feel that a public authority has failed in this duty. The complaint may be made by a member of the public or someone acting on their behalf.

A complaint about a public sector member of staff's accent, dialect, manner or tone of communication, origin or nationality will not be considered a legitimate complaint about the fluency duty.

Public authorities are not obliged under the Code of Practice to respond to complaints that are vexatious, oppressive, threatening or abusive. Therefore, complaints which are without foundation and/or intended to result in harsh or wrongful treatment of the person subject to the complaint should not be taken forward. However legitimate complaints must be taken seriously.

On receipt of a legitimate complaint, we must assess its merits against the necessary standard of spoken English fluency required for the role in question. This should be undertaken through an objective assessment against clear criteria set out in the person specification or the level of fluency descriptors relevant to the job description of the role in question.

If the complaint is upheld, we must consider what steps can be taken to meet the fluency duty. This may include training, retraining, redeployment or dismissal.

Members of staff who are subject to a complaint under this Code of Practice should be notified and kept fully informed at each stage of the complaints process.

Complaints must be dealt with efficiently and brought to a timely conclusion.

We have a duty of care towards our employees and should consider their wellbeing, being mindful of the impact complaints may have. Staff should be provided with appropriate support to protect them against vexatious complaints and ensure that they are not subject to unnecessary fluency testing.

Complaints, Whistleblowing and Safeguarding

If a complaint or allegation is made against a member of staff, elected Member or volunteer working on behalf of the Council which relates to the safeguarding of children the matter should be referred initially to the Council's Lead Safeguarding Officer. The complaint/allegation will be investigated by the appropriate authority – Children's Social Care (Social Services) and/or the Police. The complaint or allegation may also be referred to the Local Authority Designated Officer (LADO) within the Lincolnshire Safeguarding Children Board as per the procedures set out in the Council's Safeguarding Children Policy.

If any complaint or allegation is substantiated and the person is dismissed, resigns or ceases to provide his/her services or the Council ceases to use the person's services the People Services Manager will refer the allegation details directly to the Disclosure and Barring Service.

Unreasonable Complainant Actions and Unreasonably Persistent Complainants (vexatious complaints)

Generally, dealing with a complaint is a straightforward process but in a minority of cases people pursue their complaints in a way which can either impede the investigation or have significant resource issues for the Council. These actions can occur while the complaint is being investigated, or once the investigation into the complaint has concluded. For this reason, the Council uses the terms 'unreasonable complainant actions' and 'unreasonably persistent complaints'.

If we feel that you are being unreasonable or persistent the Quality Monitoring Board will assess the situation to ensure that any customer who we deem to be a 'persistent or vexatious complainant' is dealt with appropriately, whilst ensuring that other customers or Council staff are not adversely affected. It is acknowledged that sometimes inappropriate behaviour is triggered by wider mental health issues, where we identify such matters, we will raise them in accordance with our internal safeguarding processes.

The definition for these is set out below:

“Unreasonable and unreasonably persistent complainants are those complainants who, because of the frequency or nature of their contacts with the authority, hinder their, or other people's, complaints.”

A complaint or complainant could be considered to be unreasonable or vexatious when:

- The complainant persists in pursuing their complaint after the Complaints Policy has been fully implemented and exhausted.
- The complainant submits repeated or an unacceptable high number or abusive communications in connection with the same complaint or with minor additions, amendments or variations.

- The complainant, whilst addressing a registered complaint has made excessive demands on the resources and time of staff. This could include a number of contacts by telephone, letter, in person or via e-mail or the use of a 'scatter gun' approach by pursuing complaints with several members of the organisation.
- The complainant refuses to accept the decision made on a complaint, and repeatedly argues points that have already been either considered or investigated and responded to with no new evidence being provided.
- The complainant refuses to co-operate with the formal complaints process and any requests made resulting in lengthy delays in the investigation process.
- The complainant changes the basis of the complaint as the investigation proceeds and/or makes unjustified complaints about staff members who are dealing with it.
- The complainant has been personally abusive or verbally aggressive or has harassed the Council on repeated occasions despite documented evidence of this being described to the complainant as unacceptable.
- The complainant publishes statements or derogatory information about the Council or the services it provides, including individual staff members.
- The complainant is known to have recorded telephone conversations, face to face discussions or meetings without the prior knowledge and consent of other parties involved.

If the Council considers that a complainant meets the above criteria the following procedure will be implemented:

- The customer will be informed in writing the reasons why we feel their behaviours or actions are unacceptable.
- The customer will be given the opportunity to change their behaviours within a reasonable timescale prior to any further action being taken.
- If the unacceptable behaviour persists the Customer Experience Manager will gather evidence and the matter will be discussed by the Quality Monitoring Board. The Quality Monitoring Board will review the gathered evidence and make a decision regarding any potential restrictions that will be applied to the customer.

The Quality Monitoring Board can apply restrictions to the ways a customer that is displaying unacceptable behaviour or is acting in a vexatious manner can access Council services which may include one or more of the following:

- Future contact with the Council could be restricted to written correspondence only.
- Future contact with the Council could be limited to a single point of contact.
- The Council will not respond to any further contact, unless there are genuine service request needs (e.g. missed bins, payment of council tax, etc).
- The customers right to enter the Guildhall will be restricted or removed.
- Legal action may be taken including injunctions or court orders (the Council reserves the right to involve the police at any time during our process if felt appropriate).

Details of the restrictions that have been implemented will be shared with relevant staff. This information will also be registered on the customer's record whilst the restrictions remain in place. There is no right of appeal to West Lindsey District Council regarding the implementation of this section of the policy. However, the customer would be directed to the Local Government and Social Care Ombudsman (LGSCO) if they disagreed with the application of any such restrictions.

Complaining about a Councillor

This policy does not cover complaints made about Councillors.

The Localism Act 2011 introduced a new regime for standards and dealing with complaints against members. Every local authority is required to adopt a Code of Conduct that sets out rules governing the behaviour of its Councillors. All elected, co-opted and independent members of local authorities, including parish councils are covered by the Code of Conduct.

Information on how to make a complaint about a Councillor can be found on our website via the following link:

www.west-lindsey.gov.uk/my-council/my-councillors/complain-about-a-councillor

Complaints about Councillors breaching the Code of Conduct are dealt with by the Monitoring Officer who can be contacted at:

The Monitoring Officer,
West Lindsey District Council,
The Guildhall,
Marshalls Yard,
Gainsborough,
Lincolnshire,
DN21 2NA

Or they can be contacted via email: MonitoringOfficer@west-lindsey.gov.uk

If you would like a copy of this in large, clear print, audio, Braille or in another language, please call 01427 676676

За повече информация пръстен 01427 676676
Lai iegūtu vairāk informācijas gredzenu 01427 676676
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Get In Touch:

www.west-lindsey.gov.uk
customer.services@west-lindsey.gov.uk
01427 676676





**Corporate Policy &
Resources Committee**

13th November 2025

Subject: Christmas and New Year Opening Hours Arrangements for 2025/6

Report by:

Director of Change Management, ICT &
Regulatory Services

Contact Officer:

Lyn Marlow
Customer Strategy and Services Manager

lyn.marlow@west-lindsey.gov.uk

Purpose / Summary:

The report proposes the Council opening hours for the period between Christmas 2025 and New Year's Eve 2026 and includes options for early closing on New Years Eve and all day closure on Friday 2 January 2026.

RECOMMENDATION:

- 1) That Committee approves the closure of the Council offices at 2pm on 31st December 2025.
- 2) That Committee approves the closure of the Council offices on Friday 2nd January 2026

IMPLICATIONS

Legal: (N.B.) Where there are legal implications, the report MUST be seen by the MO
--

The Constitution provides that the Head of Paid Service is able “To determine the closing time of Council offices and Depots on the last working day before Christmas Day following consultation with the Chairman of Corporate Policy and Resources Committee.”
--

Any additional early or full closure recommendations for other days over the Christmas and New Year period would need to be considered and decided by Corporate Policy and Resources Committee.

Financial:

The recommendation is to close the Council office on Friday 2 nd January 2026 and not require annual leave to be taken. For those operational staffing having to work a day in lieu will be provided.
--

The cost of closing the Council office on a normal working day would be £36.7k excluding temporary funded posts or £39.8k including temporary funded posts. As this day would normally be a working day the costs have already been budgeted for and will be paid.
--

FIN REF: FIN/77/26/CPR/SSc

Staffing: Arrangements for use of annual leave and flexi leave is a decision between line managers and employees. The council’s constitution sets out that the Head of Paid Service has the delegated authority to determine the closing time of council offices and depots on the last working day before Christmas Day following consultation with the Chairman of the Corporate Policy and Resources Committee.

HR REF:HR251-10-24

Equality and Diversity including Human Rights : None

Data Protection Implications: None

Climate Related Risks and Opportunities: None
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Section 17 Crime and Disorder Considerations: None

Health Implications:

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

Risk Assessment:

Closing early or for a full day may have reputational issues with our customers, although those will be mitigated with a communications plan advertising our opening hours and accessibility to out of hours support.

In addition, the out of hours service will commence at the point we close services with vulnerable customer situations being dealt with in accordance with our out of hours process.

Early closing may have reputational risks but mitigated by good communications and data showing low demand. Our Out of hours service ensures support for customers.

Risks	Mitigations
Reputational risk if customers perceive reduced availability negatively	Implement a comprehensive communications plan to inform customers in advance, using data to demonstrate low demand.
Essential services may be disrupted	Ensure out-of-hours and emergency cover is in place for vulnerable customers and critical services.
Staff confusion about arrangements	Provide clear, timely internal communications and guidance to all teams.
Inconsistent approach with tenant organisations or partners	Coordinate with tenants and partners to ensure alignment and support for their operational needs
Contractor confusion about arrangements	Provide clear, timely communications and guidance to all relevant contractors.

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. Summary

- 1.1 The report proposes office opening hours for the period between Christmas 2025 and New Year's Eve 2025, including early closing on Christmas and New Year's Eve and closure on Friday 2 January 2026.
- 1.2 For 2025/26 Christmas Day and New Years Day fall on a Thursday with Boxing Day being a Friday, all these days are statutory bank holidays, and the Council is closed on statutory bank holidays: Thursday 25 December 2025 (Christmas day), Friday 26 December 2025 (Boxing Day), Thursday 1 January 2026 (New Year's Day).
- 1.3 The Constitution provides that the Head of Paid Service, in consultation with the Chairman of Corporate Policy and Resources, can decide to close the Council offices early on the last working day before Christmas Day and this has been agreed as a 2pm closure.
- 1.4 Any additional early closure or full day closure recommendations for other days over the Christmas and New Year period must be considered and decided by this Committee and this report includes the recommendation for consideration by Committee for early closing on New Years Eve, Wednesday 31 December 2025 and closure on Friday 2 January 2026, as outlined in the recommendations.
- 1.5 Team Managers will provide the required cover over the Christmas and the New Year period, and each service will provide their detailed arrangements to the Customer Services Team to ensure smooth customer enquiry resolution during this period.
- 1.6 For earlier closing days, staff would use annual leave or flexi time, except for essential cover from CCTV, Property Services, ICT emergency remote cover and emergency out of hours cover. Other operational service area exceptions are notes in section 5 of this report.
- 1.7 The recommendation for a full day closure on Friday 2nd January 2026 will not require annual leave be taken as this will be an additional days leave for the 2nd January only and an alternative day in lieu will be provided for those who are required to be in work for operational reasons.

2. Rationale

- 2.1 Officers have shown commitment, professionalism, and adaptability, allowing the Council to consistently deliver high-quality services and

achieve key objectives, as highlighted in the Council's Progress and Delivery reports.

- 2.2 Analysis of service demand data confirms that the proposed opening hours will have minimal impact on customers, with robust out-of-hours arrangements in place and operational services delivery still in place.

3. Arrangements for Staff

- 3.1 Staff who do not have the option to be off for the proposed closure day - such as the teams from Trinity Arts Centre, Operational Services, CCTV, Crematorium - will be able to take time off in lieu to be use on an alternative date. The provision will be pro-rated for part-time workers.
- 3.2 Should Committee approve the recommendations, the offices will be closed on 2nd January 2026 and officers based at the Guildhall will not be required to attend work, save for the CCTV officers. For officers based at other sites and for those who are required to work on 2 January 2026, they will be provided with hours in lieu to take, equivalent to an average workday for their weekly work pattern, to be taken within their current leave year, subject to usual line manager approval.

4. Service Provision

- Out of hours support and emergency cover in place when offices are closed.
- Customers can find information and transact on the WLDC Website and our chatbot (Lindsey) available 24/7.
- Notices about opening/closing times will be widely communicated via our website, social media, press release, and messages on the telephone system in the lead up to Christmas, within reception and entry doors facing outwards.

5. Service Exceptions

- **Crematorium:** services to be delivered dependent on bookings over the Christmas and New year period
- **Operational Services:** Working on 27 & 28 December 2025, as part of their normal working week with published festive season collections over Christmas and the New Year with the normal Thursday collections being due to be completed on Friday 02 January <https://www.west-lindsey.gov.uk/bins-waste-recycling/bank-holiday-waste-recycling-collection-information>
- **Trinity Arts Centre:** Open for Pantomime on 24, 27 to 31 December 2025, as normal.

- **CCTV:** 24/7 operational throughout.
- **ICT:** 24/7 emergency out of hours remote cover throughout
- **Building Control:** 24/7 emergency out of hours duty system throughout
- **Tenant organisations:** Arrangements have been made for access and support as required.

6. Operating Hours (Week Commencing 22 December 2025)

Day	Times	Changes Proposed
Monday 22 December	9am till 5pm	N/A
Tuesday 23 December	9am till 5pm	N/A
Wednesday 24 December	9am till 2pm	Close at 2pm and switch to Emergency Out of Hours (as per Head of Paid Service delegation)
Thursday 25 December	Bank Holiday - Closed	N/A Emergency Out of Hours in operation
Friday 26 December	Bank Holiday - Closed	N/A Emergency Out of Hours in operation

7. Operating Hours (Week Commencing 29 December 2025)

Day	Time	Changes Proposed
Monday 29 December	9am till 5pm	N/A
Tuesday 30 December	9am till 5pm	N/A
Wednesday 31 December	9am till 2pm	Close at 2pm and switch to Emergency Out of Hours
Thursday 1 January 2026	Bank Holiday - Closed	N/A Emergency Out of Hours in operation
Friday 2 January 2026	9am till 5pm	Closed all day – Emergency Out of Hours in operation

8. Neighbouring Councils

Benchmarking with other councils; some are close for extended periods; others have similar arrangements to the recommendations for West Lindsey:

- **City of Lincoln** will be closing early on Christmas Eve and closed Friday 2 January with staff taking annual leave
- **South Kesteven District Council** will close at noon on Christmas Eve and New Years Eve, and staff are to be gifted the afternoons off and closed on 2 January with staff taking annual leave or lieu time.
- **North Kesteven District Council** will close on Wednesday 24 December and will reopen on Friday 2 January 2026 with staff taking annual leave for the days that are not bank holidays. This pattern will be followed every year going forward.
- **Boston Borough Council/South Holland District Council and East Lindsey District Council** will be closing at 2pm Christmas and New Years Eve and closed all day on 2 January with staff taking annual leave or lieu time.
- **Lincolnshire County Council** will be working be closing 5pm and Christmas and New Years Eve and open on Friday 2 January 2026

9. Recommendations

- To approve the closure of the Council offices at 2pm on 31st December 2025
- To approve the closure of the Council offices on 2nd January 2026

Agenda Item 6c



**Corporate Policy and
Resources Committee**

**Thursday, 13 November
2025**

Subject: Resourcing and Funding Culture

Report by:	Director of Commercial & Operational Services
Contact Officer:	Cara Markham Commercial, Cultural and Leisure Development Manager cara.markham@west-lindsey.gov.uk
Purpose / Summary:	To provide options and a recommendation for ongoing delivery of cultural strategy and programming in West Lindsey.

RECOMMENDATION(S):

Option A – Fully funded and resourced

1. Approval an annual contribution to increase the balance on the Cultural Strategy Reserve to a maximum of £100k, commencing 2026/2027.
2. Approval to recruit an Events Officer to deliver cultural legacy events and the Lincolnshire Show.
3. Approval to add the Cultural Development Manager permanently to the establishment.

IMPLICATIONS

Legal: N/A

(N.B.) Where there are legal implications the report MUST be seen by the MO

Financial :

This report contains three requests for approval:

1. Approval for the Cultural Strategy Reserve to be topped up annually to £100k to deliver the cultural programme.
2. Approval for a new full time permanent post called Events Officer to deliver legacy events.
3. Approval to amend the current Fixed Term post named 'Cultural Development Manager' to permanent.

Cultural Strategy Reserve

The current balance after commitments of the Cultural Strategy Reserve is £61.6k for 2026/2027. Please see table below for more details.

The request is for approval to annually top up the reserve to £100k per annum. Based on the current balance it would require a contribution in 2026/2027 of £38.4k. Each subsequent year would be topped to a maximum of £100k.

Cultural Strategy Reserve	Scale Point 25/26	Contract	Start Date	End Date	2025/26 £	2026/27 £	Total £
Opening Balance on Cultural Strategy Reserve							(250,900)
Cultural Development Manager Approved 17/10/24 CPR FIN/84/25	9c	37hrs FT for 2yrs	01/01/2025	31/12/2026	55,600	43,200	98,800
Festival Approved 17/10/24 CPR FIN/84/25					25,000		25,000
Cultural Events and Activities £65k Approved 11/12/24 CPR FIN/109/25					65,500		65,500
Closing Balance				Total £	146,100	43,200	189,300
Closing Balance on Cultural Strategy Reserve							(61,600)

Cultural Resourcing

There is currently an approved Cultural Development Manager post. The current contract is a full-time fixed term post for 2 years ending December 2026, which is funded from the Cultural Strategy Reserve. The report is requesting approval to make this post permanent and build this into the Medium-Term Financial plan (MTFP).

A request has been made for an additional permanent fulltime Event Officer to be built into the MTFP. This post would be subject to a job evaluation and therefore the band 7 is an estimate. This post is required to deliver legacy events.

There is £20.7k in the budget pressure contingency budget for cultural and leisure officers to cover the shortfall in 2025/26. From 2026/27 there is a further £60k per annum set aside which can be used to offset the 2026/27 costs. For the next three years there will be a shortfall which totals £154.7k. This assumes that the reserve will continue to fund the Cultural Development Managers post until 31/12/26.

Resources costings	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£	£	£	£	£	£
Cultural Development Manager - Band 9 Permanent 37hrs	53,500	56,500	59,300	60,800	62,800	292,900
Events officer - New Band 7 - start Oct25 Permanent 37hrs **	22,800	47,700	48,900	50,100	51,800	221,300
Total	76,300	104,200	108,200	110,900	114,600	514,200
Current funding for Cultural Development Manager Band 9 Fixed	(55,600)	(43,200)				(98,800)
Budget Pressure Contingency Budget	(20,700)	(60,000)	(60,000)	(60,000)	(60,000)	(260,700)
Funding required for resources	0	1,000	48,200	50,900	54,600	154,700

* Cultural Development Manager is a Fixed Term post until Dec 2026 funded from Cultural Strategy Reserve FIN/84/21

** Event Officer post has been estimated at the top of band 7

*** All costings include oncosts and an estimated payaward

FIN REF : FIN/80/26/CPR/SSc

Staffing :

The Events Officer role is subject to job evaluation and therefore the band 7 estimate should be considered indicative.

HR REF: HR246-08-27

Equality and Diversity including Human Rights :

The cultural programme is delivered free of charge to the end user and designed to be inclusive, targeting no particular demographics except for those who may face barriers to cultural engagement. All signature events are welcoming and inclusive for both residents and visitors.

Data Protection Implications : N/A

Climate Related Risks and Opportunities: N/A

Section 17 Crime and Disorder Considerations:

Cultural activity will support the delivery of meaningful community engagement, and this has the potential to offer diversionary activities.

Health Implications:

The Council's Corporate Plan 2023-2027 commits to a strategic aim of "reducing health inequalities, promoting healthy lifestyles and improving wellbeing across the district" which will partially be achieved by the Council increasing opportunities for sport, culture and leisure activities across the district. A key outcome of delivering this aim is the provision of a "co-ordinated cultural events and activity programme that increases participation and meets the needs of our people across the district."

Recruitment of an Events Officer and retention of the existing officer will increase capacity to deliver this strategic outcome.

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

Wherever possible please provide a hyperlink to the background paper/s
If a document is confidential and not for public viewing it should not be listed.

Risk Assessment :**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

This report outlines the resource requirements to sustain and grow the cultural offer in the district.

The report sets out the context of existing resources, established programming and the adopted West Lindsey Cultural Strategy. The cultural programme is explained, with headline costs and indicative engagement figures to illustrate impact, and an example budget of a signature event to show how funds are used.

Ultimately, it is recommended that the cultural strategy is fully resourced with: the cultural reserve annually topped up; Cultural Development Manager role retained and Events Officer recruited to safeguard future delivery.

- 1.1 This paper reviews the cultural events and activities that have taken place in the last 12 months and recommends the use of the Cultural Reserve to support delivery over the next 12 months.
- 1.2 The link below directs Members to the website page for the Cultural Strategy and provides a video link to a year-round summary of the cultural events delivered throughout the term of the UK Shared Prosperity Fund.
- 1.3 <https://www.west-lindsey.gov.uk/transport-visitors-markets-leisure/culture-arts-heritage/culture>
- 1.4 To date the delivery has been achieved using the roles detailed below.
 - Commercial, Cultural and Leisure Development Manager
 - Cultural Development Manager – fixed term March 2027
 - Cultural Outreach Officer
- 1.5 The Cultural Development Manager joined the Council in March 2025, to date the Officer has led delivery of GO Festival, a major legacy event in the cultural calendar, plus, membership of the Lincolnshire Place Based Partnership Bid, membership of the East Midlands International Programming Consortium (EMIPC) and begun the networking and researching elements that feed into strategy delivery.
- 1.6 This has included planning an alternative major-funding strategy for 2026-27, due to suspension of new National Portfolio Organisation (core Arts Council England funding) applications. Data collection for mapping and targeted intervention through the Cultural Strategy has begun, with a survey for Parish Councils about their areas and meetings with partner organisations around the district.
- 1.7 The Cultural Outreach Officer post has been active since January 2025 and delivered workshops, market support and vital capacity to Illuminate and GO Festivals. A high volume of workshops, particularly with schools groups, have been arranged by the COO in advance of the festivals and to support other Council projects such as the Canute mosaic and Savoy time capsule for the LUF projects. Simultaneously, the COO has begun the work of creating foundations for community cultural networks by meeting with local cultural providers – and many of these contacts bore fruit through the GO Festival programming.
- 1.8 The capacity of the roles has been compromised by the need to continue delivery of key legacy events without an Events and Marketing Officer. The delivery of GO Festival and subsequent evaluation has taken staff capacity away from delivering the Cultural

Strategy action plan from April to July. The absence of an Events and Marketing Officer has also meant that the cultural team has been more engaged with delivering smaller events, such as Farmers & Craft Markets and the Lincolnshire Show. The temporary absence of a market focussed role has resulted in additional work for the cultural team in maintaining market functions, delivering farmers & craft markets over the summer and delivering Gainsborough Word Fest.

1.9 Operational and programming support for events has also been provided from the Trinity Arts Centre Manager and Technical Manager.

1.10 The Cultural Events and Marketing Officer post was removed from the establishment at the end of the UK Shared Prosperity Fund period, this vacancy now creates a capacity pressure on the remaining cultural staff.

1.11 Since January 2025 the following events have been delivered -

Event	Location	Workshops/ Fringe events	Participants/Attendance main event	Partners
Illuminate	Gainsborough	19	2500	15
Welton Wordfest	Welton	3	c. 60	3
Go Festival	Gainsborough	28	Approx. 3742 (mobiles in Market Place only**)	31*
Trinity on Tour	Gainsborough Richmond Park	NA	75	3
Wolds WordFest	Market Rasen/Caistor/Welton	23	c.370	14
WordFest	Gainsborough	2	1938 + (**618 New)	7
Nature Calling	Wolds/Market Rasen	10	Ends September 2025	10
Live & Local	District wide	NA	5 (1 Jan, 4 April-May)	4

*Includes 10 schools hosting workshops

2. Cultural Outcome Review

2.1 Over the past 18 months there has been an increased number of cultural, heritage and creative programmes running across the district.

- 2.2 There has also been an increase in cultural partners and businesses that are now engaged with the Council's cultural delivery. This includes over 12 schools, 10 heritage sites, 7 voluntary and community sector groups, and 15 businesses. The ambition is to bring all this enthusiasm and collective work together with the development of the West Lindsey Cultural Compact.
- 2.3 Feedback surveys from the legacy events show a strong and positive engagement with all activities provided and delivered. This has been collected through online surveys, social media comments and compliments through the Customer Experience Manager.
- 2.4 The evaluation data from Go Festival 2025 can be found in Appendix 1.
- 2.5 There has been an increased footfall into the Market Place, with data analysis indicating a spike in visitors attending the legacy events, reaching over 2000 impressions.
- 2.6 The Council has worked with numerous organisations and businesses to create activity to suit all ages, abilities and interests through place based cultural activity.

This includes:

- Gainsborough Rotary Club
- Gainsborough Multicultural Group/X Church
- 203 Gainsborough Squadron RAF Cadets
- Laybo's Legacy
- Bearded Fisherman
- Men's Shed
- Local Churches
- Voluntary Centre Services
- Lincolnshire Co-Op
- Lincolnshire YMCA
- Lincolnshire Wolds National Landscape
- Everyone Active
- The Gainsborough Heritage Centre
- Connexions (and through Connexions: Disability Social Network; The Redeemed Christian Church – Nigerian Church Group; Connexion 4 Youth)
- Gainsborough Adventure Playground
- Cherry Chums and Dementia support group
- Caistor Arts & Heritage Centre
- Lincolnshire (and local) Libraries
- Gainsborough Old Hall
- Wrights of Willingham
- Parish and Town Councils

- 2.7 Markets in Gainsborough and Market Rasen have stimulated the local and visitor economy, this has included a Food and Drink Festival in Market Rasen, the Young Trader Market in Gainsborough and supporting Caistor Town Council to adopt the same Young Trader model to diversify their offer.
- 2.8 As set out in the strategy, we aim to build on this community involvement as we develop our networks and working relationships with community cultural organisations.

3. Legacy Events Review – Illuminate, GO Festival, Christmas Lights Festival

- 3.1 The **Illuminate** legacy event has been delivered for 9 years, the event hosts a parade, fire garden in grounds of the Parish Church and projections onto/or in the Gainsborough Old Hall. The event has strong links to schools, with artists and WLDC staff holding lantern making workshops during school time and encouraging students to join the community lantern parade that starts the festival. The total cost for this event was £53,285, with a contribution of £10,000 from Lincolnshire County Council and £1,000 from Gainsborough Town Council.

- 3.2 <https://discovergainsborough.com/illuminate2025gallery/>

- 3.3 The **GO Festival (Revive)** was born out a strong programming relationship with the Arts Council funded, SO Festival based in East Lindsey.

The GO Festival showcases local professional artists, community groups and international artists. The international artists are programmed as part of an East Midlands tour that promotes cultural learning, growth and gives East Midlands residents free access to international cultural talent.

The GO festival provides numerous community workshops before and during the event, including: a variety of sessions across ten schools (in 2025); sustained artistic development for G-Town Dance Crew; drop in session for the migrant community; sessions at day centres and for vulnerable groups in the community; take-home craft kits distributed through a range of partners; a reprisal performance at Vibe Fest (Gainsborough Multicultural Group at X Church); and a variety of creative and wellbeing opportunities to join in with on the day itself.

The Gainsborough Rotary Club supported Go Festival 2025 by hosting a Pedal Car Race derby in the Ship Court car park and a duck hunt with town businesses and retailers. Their volunteers also supported the smooth running of the event through additional stewarding capacity.

The Baltic Mill provided a new venue for additional activity: family yoga, crafts, acoustic singers, poetry and an interactive whale storytelling experience delivered by Talking Birds.

The total cost for this event was £41,372.24 with an Arts Council project grant of £30,000 and a contribution of £3,000 from the Town Council.

GO Festival 2025 has also passported funds to the Vibe Fest to support the Gainsborough Multicultural Group in increasing their local engagement.

3.4 [GO Festival 2025 - Photo Gallery - Discover Gainsborough](#)

3.5 Legacy event budget example

GO Festival 2025		
Artistic spending	£19,622.99	Community workshops, International and local performers, artist commissions e.g. costumes, arts consultants, workshop leaders
Arts costs	£2,486.14	Stage, sound, light, travel etc.
Making the work accessible	£10,707.16	Community and school workshops, building community relationships, community choreography
Marketing & developing audiences	£2,749.17	Photography, banners, programmes, paid social adverts
Overheads	£3,786.78	Health and Safety, operatives, tech support, evaluation
Entertainment	£2,020.00	Zorbing
Total	£41,372.24	

3.6 The **Christmas Lights Festival** is an annual, event that marks the start of the festive period. The event is held in the Gainsborough Market Place and surrounding streets. The event draws visitors from across the district and neighbouring authorities.

This traditional event was previously hosted by the Gainsborough Town Council, and then through a formal contract with Marshall's Yard.

Whilst the Christmas Lights Festival is not a cultural event, it has a strong place in the programme through its legacy and traditional ties with residents.

WLDC continue to work with the Town Council to make this event inclusive and a family friendly, safe and affordable event that engages with all demographics. The Town Council provide the Christmas Tree, Christmas streetlighting and commit £8k to the annual event.

4. District Wide Support

- 4.1 WLDC support organisations, community groups and events through marketing and promotion for those wishing to reach a bigger audience, sell more tickets or grow their engagement.
- 4.2 The Council does this through the West Lindsey social media channels, inclusion into the monthly events newsletter which has 4197 subscribers.
The digital boards in both Gainsborough and Market Rasen are regularly updated to promote events from across the district.
- 4.3 The Council also offers a web page that lists events for free. There are currently over 25 pages of listings stretching to 2026.
The webpage offers a link to an event submission form that can be completed by any organisation wishing to promote their event in the district.

<https://www.west-lindsey.gov.uk/events>

- 4.4 The Council will continue to financially support across the district a range of cultural groups, community organisation and Parish Councils to support the delivery of the cultural strategy.

This financial support has been administered through a range of funding tools.

1. Community Facilities Fund
2. Community Action Fund
3. Councillor Initiative Fund
4. Community Development Fund

5. Cost Of Delivery – Cultural Programme

- 5.1 As a part of the Cultural Strategy delivery, the Cultural Development Manager will seek funding for events and arts development from the Arts Council England projects grants and other appropriate funders. Funding will support cultural activity but not commercial events, such as the Christmas Lights Festival.
- 5.2 The forecasted amount from Gainsborough Town Council for the legacy events for 26/27 is expected as follows -

Go Festival 2026 - £3,000
Christmas Lights Festival 2026 - £8,000
Illuminate 2026 - £1,000

- 5.3 The table below now sets out the required funds to maintain the cultural programme that has been established.

Event/Market	Detail	Base budget required
Go Festival 2026	2nd weekend in June	£25,000
Christmas Lights Festival 2026	3 rd weekend in November	£25,000
Illuminate 2027	3 rd weekend in February	£25,000
Farmers' Market activity	11 Markets 2 nd Saturday of the month	£5,500 (£500 per market)
Footfall events (includes WordFest)	Gainsborough, Market Rasen and Caistor	£8,000
Marketing and Partnership	Promotion across the district for all activities	£6,000
Budget required		£94,500

- 5.4 It is recommended that the Cultural Reserve is reviewed annually and 'topped up' to a minimum of £100k, to ensure there are adequate funds to deliver the cultural programme, alternatively the programme be reduced to reflect the funds available.
- 5.5 Should successful funding bids add to the WLDC budget, the external funding will be used as a priority, protecting the funds in the reserve. For instance, £9,000 of WLDC allocation was spent on GO Festival 2025, meaning £16,000 can be returned to the cultural reserve thanks to grant funding attracted

6. Cost of Delivery – Staff Resource

- 6.1 To continue cultural delivery and maintain the programme additional staffing is required. A full time Events Officer is urgently needed to deliver the legacy event programme.

Tasks include

- Plan, deliver and grow the WLDC legacy events and the WLDC Lincolnshire Show stand.
- Manage event health & safety.
- Produce all event management plans and risk assessments.

- Manage events budget.
 - Manage sponsorship and partner relationships.
 - Events marketing strategy
 - Market and promote all events across all platforms, using social media, press releases, newsletters and radio.
 - Support third sectors cultural event delivery to promote community cohesion, engagement and health & wellbeing.
- 6.2 To continue with the cultural development, partnership working and obtaining external funding, the Cultural Development Manager role is a permanent requirement in the establishment.
- 6.3 The post is currently on a fixed term contract until March 2027, on a fulltime, graded at a band 9.
- 6.4 Termination of the post in March 2027 will result in no staff provision for a creating external funding bids, no management the District's Cultural Compact/Board, withdrawal from the EMIPC and the Lincolnshire Placed Based Partnership Bid from Summer 2026.

6.5 The proposed costs are as follows:

Resources costings	2025/26	2026/27	2027/28	2028/29	2029/30	Total
	£	£	£	£	£	£
Cultural Development Manager - Band 9 Permanent 37hrs	53,500	56,500	59,300	60,800	62,800	292,900
Events officer - New Band 7 - start Oct25 Permanent 37hrs **	22,800	47,700	48,900	50,100	51,800	221,300
Total	76,300	104,200	108,200	110,900	114,600	514,200
Current funding for Cultural Development Manager Band 9 Fixed Term *	(55,600)	(43,200)				(98,800)
Funding required for resources	20,700	61,000	108,200	110,900	114,600	415,400

* Cultural Development Manager is a Fixed Term post until Dec 2026 funded from Cultural Strategy Reserve FIN/84/25

** Event Officer post has been estimated at the top of band 7

*** All costings include oncosts and an estimated payaward

7. Risks

- 6.1 Failure to recruit and/or under resource will impact on the amount of activity and quality of the activity which will be delivered.
To ensure the aims and objectives of the Cultural strategy and the Corporate Plan have the maximum impact, it is imperative to recruit the correct officers with the relevant experience and skills.
- 6.2 Should the Council significantly reduce the cultural activity this will have a negative impact on future funding applications and Arts Council England withdrawing support should the Council fail to demonstrate how they are delivering the strategy.
- 6.3 There is also a risk of withdrawing established and popular events that have become a key part of the district's cultural programme, this will have a negative impact on the Council's reputation in the local community and to the town centre businesses and markets that thrive during the events.

7. Next Steps

Next steps are dependent on the funds and resources made available for delivery.

Option A – Fully funded and resourced

- Annual 'top up' to the Cultural Reserve to a base budget of £100k
- Recruit an Events Officer
- Retention of the Cultural Development Manager (currently fixed term to March 2027)
- Move forward with 2026/27 event planning
- Develop cultural outreach

- Develop events marketing strategy
- Refresh the Cultural Strategy
- Build the Cultural Compact membership
- Establish a District Cultural Provider Network
- Work as a partner in the Lincolnshire Placed Based Partnership Bid

Option B – Use the remaining of the reserve and no additional resource

- Deliver the cultural programme with reduced activities
- Review events for 2026/27 – potentially cut the WordFest series and Go Festival (Withdraw from the East Midland International Programming Consortium)
- Handover the Lincolnshire Show stand planning to an alternative team
- Review cultural strategy delivery to reflect limitations
- Establish the District Cultural Providers Network
- Do not create a Cultural Compact/Board
- Withdraw from the Lincolnshire Place Based Partnership Bid

8. Recommendation

It is recommended that Members approve the above Option A and fully resource and fund culture, this allows the delivery of cultural services to be rooted into the authority and allows officers to maximise the benefits, plan future activity and grow the cultural offering across the district.

Agenda Item 6d



Corporate Policy and
Resources Committee

Thursday, 13th November
2025

**Subject: Budget and Treasury Monitoring - Quarter 2 2025/2026 (1st April
2025 to 30th September 2025)**

Report by:	Director of Finance and Assets (S151 Officer)
Contact Officer:	Sue Leversedge Financial Services Manager sue.leversedge@west-lindsey.gov.uk
Purpose / Summary:	This report sets out the revenue, capital and treasury management activity from 1 st April 2025 to 30 th September 2025.

RECOMMENDATION(S):

REVENUE

- a) Members accept the forecast out-turn position of a **£0.177m** net contribution to reserves as of 30th September 2025 (see Section 2) relating to revenue activity.
- b) Members accept the use of Earmarked Reserves approved by the Chief Finance Officer using Delegated powers (Section 2.4.1).
- c) Members of the Committee approve the contribution to Earmarked Reserves - £0.074m (2.4.2).

CAPITAL

- d) Members accept the current projected Capital Outturn position of £13.732m (Section 3).

- e) Members approve the amendments to the Capital Schemes as detailed in 3.2.

TREASURY

- f) Members accept the report, the treasury activity and the prudential indicators (Section 4).

IMPLICATIONS

Legal: None arising as a result in this report.

REVENUE

The draft revenue forecast out-turn position for 2025/2026 is a net contribution to reserves (underspend) of **£0.177m** relating to revenue activity as of 30th September 2025.

A summary of the forecast out-turn position:

Summary of Out-turn Position 2025/2026		
	£ 000	
OUTTURN AS AT 30.09.25	(218)	BEFORE CARRY FORWARDS
CARRY FORWARDS : BASE BUDGET-PREVIOUSLY APPROVED	0	ALREADY APPROVED
CARRY FORWARDS : USE OF EARMARKED RESERVES	41	ALREADY APPROVED
SUB-TOTAL:	(177)	
CARRY FORWARDS : SERVICE REQUESTS	0	Pending recommendation by Management Team April 2026
NET CONTRIBUTION (TO) / FROM GENERAL FUND BALANCES:	(177)	
TOTAL CARRY FORWARDS:	41	

The forecast General Fund Balance as of 31st March 2026 is £2.349m (excluding carry forwards). This is £0.349m above the minimum working balance of £2.0m agreed by this Committee.

The items with significant variances are contained within this report at 2.1 and 2.2.

CAPITAL

The capital programme forecast outturn for 2025/2026 is expenditure of £13.732m against a revised budget of £16.094m, a variance of £2.362m.

The amendments to the 2025/2026 capital scheme are detailed at 3.2.

TREASURY

The Treasury Management activities during the reporting period are disclosed in the body of this report. Total external borrowing is currently £19.0m.

There have been no breaches of Treasury or Prudential Indicators within the period of this report.

Average investments for Qtr.2 2025/2026 (July - Sept) were £16.441m, which achieved an average rate of interest of 4.267% (Qtr.1 2025/2026, April to June, was £19.683m, 4.467%).

Staffing:

Salary budgets 2025/2026 were based on an estimated 3.0% pay award across all scale points.

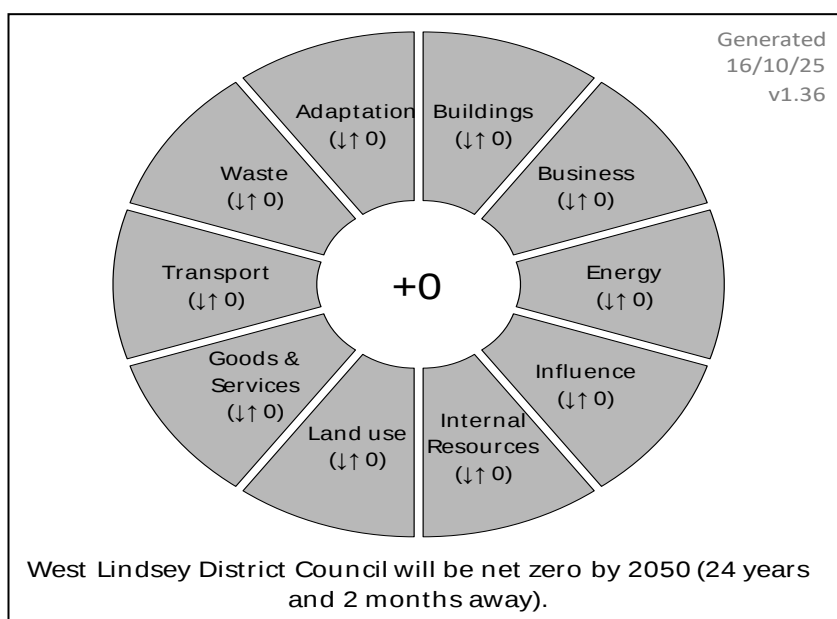
On the 22nd of April 2025 the National Employers made full and final offers of 3.2% to each of the four negotiating groups for which they have responsibility. This offer was formally accepted on the 23rd of July 2025.

Based on a full establishment, costs have increased by £0.027m. As the organisation currently carries vacancies above the 2% vacancy factor allowed for, it is anticipated that the impact of the pay award will be contained within existing budget provision.

Equality and Diversity including Human Rights: None arising as a result of this report.

Data Protection Implications: None arising as a result of this report.

Climate Related Risks and Opportunities: None arising as a result if this report.



Section 17 Crime and Disorder Considerations: None arising as a result of this report.

Health Implications: None arising as a result of this report.

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

Risk Assessment: This is a monitoring report only.

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

X

1. Executive Summary

This report provides the oversight of financial performance at the end of Quarter 2 2025/2026 for:

REVENUE

- Revenue Forecast Out-Turn (after carry-forwards) – Contribution to Reserves **£0.177m. (-0.84%** of Net Revenue Budget – see 2.1 for details of significant variances).
- **Appendices included within the report:**
 1. Capital Investment Programme – budget monitoring table as of 30th September 2025.
 2. MUFG Treasury Management Strategy Statement and Annual Investment Strategy – Mid-Year Review Report 2025/2026
 3. MUFG Investment Analysis Review September 2025.

CAPITAL

- Capital Forecast Out-Turn: £13.732m against a revised budget of £16.094m, resulting in a variance of **£2.362m.**
- £0.131m being increase to scheme budgets, £0.474m being underspends, £0.129m being movements to revenue and £1.890m carry forwards to 2026/2027.

Members are asked to note:

- Increase in scheme budgets of £0.131m detailed at 3.2.1
- Underspends of £0.474m detailed at 3.2.2
- Movements to revenue of £0.129m detailed at 3.2.3
- Carry forward budgets to 2026/2027 of £1.890m detailed at 3.2.4
- Movements between schemes detailed at 3.2.5

The movements detailed in the table on the following page (£2.362m) have already been approved and processed during quarter 2 via the routes outlined below:

Capital Programme	Chief Finance Officer and relevant Director/Assistant Director approves amendment to Capital Programme	Up to £25,000
Capital Programme	Chair of Corporate Policy & Resources Committee, Director/Assistant Director and Chief Finance Officer approves amendments to Capital Programme	Over £25,000

Underspends	£m
1.1 Flagship Community Grants Programme	(0.005)
Home Upgrade Grant Phase 2	(0.468)
1.4 Multi Year Signature Events Programme	(0.001)
Total	(0.474)
Increase in Scheme Budgets	£m
Disabled Facilities Grants	0.101
Food Waste Collection	0.030
Total	0.131
Carry Forwards into 2026/2027	£m
Warm Homes Local Grant	(1.400)
Gainsborough Heritage Regeneration	(0.324)
Market Rasen 3 year vision	(0.090)
Shop Front Improvement	(0.033)
Vehicle Replacement Programme	(0.043)
Total	(1.890)
Movement of Budgets between Schemes	£m
From	
Local Authority Housing Fund - Resettlement	(0.102)
To	
Local Authority Housing Fund - Temp Accomodation	0.102
Movement of Budgets to Revenue	£m
Thriving Gainsborough - Market Place/Streetscape	(0.129)
Total	(0.129)
Variance Against Revised Budget	(2.362)

TREASURY MANAGEMENT

Treasury Management Report and monitoring:

- Investments held as of 30th September 2025 were:
 - Average investment interest rate for July to September was 4.267%.
 - Total Investments at the end of Quarter 2 were £15.237m.

The tables below reflect the movement on our investments and borrowing in Quarter 2:

Investment Movements	Qtr. 2 £'m
Investments B/fwd. (at 30.06.2025 including cash held at bank)	18.283
(Less) Net Capital expenditure/ Funding received	(1.415)
Add PWLB/Other LA Borrowing in year	10.000
Add/(Less) Net Revenue Expenditure	(20.743)
Add/(Less) Net Collection Fund Movement (Ctax/NNDR)	9.187
Investments carried forward (at Period end)	15.312

The prudential borrowing position reflects actual borrowing undertaken from the Public Works Loans Board/Other Local Authorities and the amount of internal borrowing required to meet the actual costs of borrowing up to the 30th of September 2025. Internal Borrowing is an approved practice whereby external borrowing is delayed by using cash held for other purposes. It allows us to avoid paying interest until the original expenditure planned for the internally borrowed cash is required.

	Qtr.2
Prudential Borrowing	£'000
Total External Borrowing (PWLB)	14,000
Other Local Authorities	5,000
Internal Borrowing	16,251
Total Prudential Borrowing at 30.09.2025	35,251

FINAL REVENUE BUDGET OUTTURN 2025/2026

2. The Revenue budget forecast out-turn for 2025/2026 currently stands at a net contribution to reserves of **£0.177m** as detailed in the table below.

Details of headline variances by Cluster can be found below at 2.1 and 2.2.

Cluster	Base Budget £	Revised Budget £	Forecast Outturn £	Outturn Variance before Cfwds £	Carry Forwards £	Outturn Variance after Cfwds £
Our Council	8,384,500	8,918,100	9,025,970	107,870	0	107,870
Our People	2,121,700	2,334,600	2,339,558	4,958	0	4,958
Our Place	5,052,900	5,551,400	5,490,213	(61,187)	40,800	(20,387)
Covid 19 Business Support Grants	0	0	0	0	0	0
Grand Total	15,559,100	16,804,100	16,855,741	51,641	40,800	92,441
Interest Receivable	(524,700)	(524,700)	(621,600)	(96,900)	0	(96,900)
Investment Income - Property Portfolio	(1,552,700)	(1,552,700)	(1,679,662)	(126,962)	0	(126,962)
Drainage Board Levies	552,600	552,600	552,590	(10)	0	(10)
Parish Precepts	2,850,200	2,850,200	2,850,190	(10)	0	(10)
Interest Payable	686,000	686,000	699,600	13,600	0	13,600
MRP/VRP (repayment of borrowing)	980,100	980,100	980,100	0	0	0
Net Revenue Expenditure	18,550,600	19,795,600	19,636,959	(158,641)	40,800	(117,841)
Transfer to / (from) General Fund	(156,600)	(2,159,700)	(2,159,700)	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	3,519,100	3,519,100	0	0	0
Amount to be met from Government Grant or Council Tax	21,078,300	21,155,000	20,996,359	(158,641)	40,800	(117,841)
Funding Income						
Business Rate Retention Scheme	(6,654,900)	(6,654,900)	(6,654,900)	0	0	0
Collection Fund Surplus - Council Tax	(275,600)	(275,600)	(275,600)	0	0	0
Parish Councils Tax Requirement	(2,850,200)	(2,850,200)	(2,850,200)	0	0	0
New Homes Bonus	(499,400)	(499,400)	(499,400)	0	0	0
Other Government Grants	(2,726,300)	(2,726,300)	(2,785,334)	(59,034)	0	(59,034)
Council Tax Requirement	(8,148,600)	(8,148,600)	(8,148,600)	0	0	0
TOTAL FUNDING	(21,155,000)	(21,155,000)	(21,214,034)	(59,034)	0	(59,034)
Balanced Budget / Funding Target	(76,700)	0	(217,675)	(217,675)	40,800	(176,875)

2.1 The significant incremental variances against the approved budgets being:

KEY:	
↑	improved position (i.e. increased surplus, or reduction in pressure)
↔	no change
↓	worsened position (i.e. decrease in surplus, or increase in pressure)

Cluster	EXPENDITURE	Total £000	Direction of Travel From Prev. Qtr.
BUDGET UNDERSPENDS			
Our Council / Our People / Our Place	Salary (underspends) / pressure. Forecast underspend arising from vacancies offset by pressures due to temporary resources appointed to cover vacant posts.	(£28)	↓
Our Council	Corporate Contingency budget not required.	(£51)	New
Our Council / Our Place	Fuel - average price per litre to date £1.06, forecast £1.08 for remainder of year (compared to £1.12 average price per litre for the year 2024/2025).	(£45)	↑
PRESSURES			
Our Council	Insurance Premiums - Increase due to renewal volume changes.	£32	↓
	Various forecast outturn variances <£10k.	(£4)	↑
		(£96)	

Cluster	INCOME	Total £000	Direction of Travel From Prev. Qtr.
BUDGETED INCOME EXCEEDED			
Corporate Accounting	Interest Receivable (£97k), Interest Payable £14k.	(£83)	↑
Our Council	Supplementary Services - Big Bin Hire (£4k). Bulky Waste Collections (16k).	(£20)	↓
Our Council	Commercial Waste income due to increased customer base.	(£22)	New
Funding	Windfall Income: Government Grants - MHCLG - Internal Drainage Board Levies Support	(£59)	New
BUDGETED INCOME NOT ACHIEVED			
Our Council	Legal Service income. New SLA is clear no dividend will be paid to Districts	£20	New
Our People	Housing Benefits Subsidy - forecast loss of subsidy reclaimed on supported accommodation placements £90k, reduced by budget savings against Housing Benefit administration (£7k).	£83	↑
		(£81)	

SERVICE BUDGET VARIANCE	(£94)
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CORPORATE BUDGET VARIANCE	(£83)
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TOTAL VARIANCE	(£177)
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2.2 Significant items (>£10k) of note by Cluster:

2.2.1 Our Council

- **Supplementary Services**

The Bulky Waste Collection service is forecast to generate £0.016m in additional income for the year.

The Big Bin Hire service was initially introduced for a 12 month period, in July 2025 Committee approved continuing the service as a business as usual offering and is forecast to generate £0.004m of net income in 2025/2026.

The expenditure and income budgets for the service are to be built into the Medium Term Financial Plan from 2026/2027, with a forecast net income of £18.4k pa.

- **Commercial Waste**

Commercial Waste income is forecast to generate £0.022m above the target for the year due to an increase in customer base.

- **Insurance Premiums**

There is a pressure of £0.032m against the insurance premium budget for 2025/2026. The budget was forecast based on existing information at the time of budget setting. It did not take into account any renewal volume changes, such as changes to property values, and increases in fleet numbers which have occurred since. The final renewal price reflects all known renewal uplifts.

- **Legal Service**

There is a pressure of £0.020m against Legal Services income. Under the previous Service Level Agreement (SLA) with LCC there was discretion for them to distribute any surplus generated within the service across the contracted Districts at year end, with an average of £10k pa paid to West Lindsey District Council across the previous three financial years.

A new SLA has been signed for 2025/2026 which makes it clear that no dividend will be paid to Districts.

- **Corporate Contingency Budgets**

There are revenue contingency budgets held to:

- mitigate risks
- provide support for projects within approved business plans
- utilise for county wide projects, and

- offset potential pressures identified through the Medium Term Financial Plan where the values and/or timing of spend was unconfirmed at the time of budget setting.

£0.051m has been confirmed as not required during 2025/2026.

2.2.2 Our People

- **Housing Benefit Subsidy**

We have new accommodation providers in West Lindsey who are offering 'supported accommodation' and because the providers are not 'Registered Providers of Social Housing' we cannot claim full subsidy on the Housing Benefit we pay out to any tenants in these properties. There is a possibility that West Lindsey will be responsible for 50% of the benefit paid on these properties and as the accommodation is supported accommodation the rents are far higher than normal rents. These landlords are being urged to become 'Registered' which means they will be regulated, and full Housing Benefit subsidy can be claimed from the Department for Work and Pensions. Work is underway for one landlord to become registered, but the timescales are unknown.

The impact of this is forecast to be a pressure of £0.090m on Housing Subsidy. If a landlord became registered during the year this would be reduced, but also if an unregistered landlord expanded their offering within the district it would increase.

This has been reduced by £0.007m budget saving against Housing Benefit administration – with a net forecast pressure of £0.083m.

2.2.3 Our Place

- **Fuel**

There is a forecast underspend against fuel budgets of £0.045m. The average fuel price to date is £1.06 per litre, with an average price of £1.08 per litre forecast for the remainder of the year (compared to the average price paid per litre during 2024/2025 of £1.10).

2.2.4 Corporate Accounting

- **Interest Payable/Receivable**

Income for interest receivable is £0.097m above the revised budget. This is due to the current base rate being slightly higher than the peak expected when the budget was set. This combined with pro-active treasury management has meant

that the Council is forecast to exceed its interest receivable budget. This is offset by a pressure on forecast interest payable of £0.014m.

2.2.5 Funding

- **Windfall income**

We are forecasting windfall grant income of £0.059m due to a Government Grant for MHCLG for internal Drainage Board Levies Support.

2.2.6 Establishment

Salary budgets 2025/2026 were based on an estimated 3.0% pay award across all scale points.

On the 22nd of April 2025 the National Employers made full and final offers of 3.2% to each of the four negotiating groups for which they have responsibility. This offer was formally accepted on the 23rd of July 2025.

Based on a full establishment, costs have increased by £0.027m. As the organisation currently carries vacancies above the 2% vacancy factor allowed for, it is anticipated that the impact of the pay award will be contained within existing budget provision.

An underspend of (0.028m) is reported against employee costs:

Underspend of £0.028m due to vacancies above the 2% vacancy factor, offset by pressures due to the appointment of temporary resources to cover vacancies.

2.3 Fees and Charges

2.3.1 £3.651m has been received in Fees and Charges income during 2025/2026 to date against a budget of £3.580m, a variance of £0.071m.

The significant variance forecast for the year end is:

- Gain in Supplementary Services – Big Bin Hire income £0.004m and Bulky Waste Collection income £0.016m (see 2.2.1 for details)
- Gain in Commercial Waste income £0.022m (see 2.2.1 for details)

2.4 Use of and Contribution to Reserves – Net Movement to Reserves £0.022m

2.4.1 Use of Reserves – Delegated Decision - £0.052m

The Chief Finance Officer has used delegated powers to approve the use of earmarked reserves up to £0.05m.

- £0.020m from Health & Wellbeing Reserve. To support the Central Lincolnshire Local Plan: Playing Pitch and Sports Facilities Strategy Work.
- £0.011m from Revenue Grants Unapplied. Contribution towards the cost of 2025/2026 of making a temporary Environmental Health Officer post permanent.
- £0.021m from Maintenance of Facilities Reserve. To fund repairs to car park blister paving.

2.4.2 Contribution to Reserves – Member Approval Required £0.074m

The following contributions to Earmarked Reserves are greater than £0.05m and requires the approval of Corporate Policy and Resources committee:

- £0.074m has been received in relation to settlement of the Truck Cartel Claim. The claim was against European truck manufacturers who were found to be colluding in a price fixing cartel between 1997 and 2011. The claim was for the difference between what was paid for trucks (in the case of West Lindsey District Council waste collection vehicles purchased during this period) and what would have been paid if the cartel had not existed. The settlement value is to be transferred to the Vehicle Replacement Reserve for future investment in replacement vehicles.

2.5 Grants

As of 1st April 2025, we had an amount of £1.169m relating to grants received which had yet to be expended. Budget provision will be created throughout the financial year as required to deliver projects in accordance with grant terms. The forecast balance as of 31st March 2026 is £0.859m.

2.5.1 Successful Grant Bids and New Grant determinations

The following grants have been received/awarded during this period:

Grant Issued By	Grant Name	£
Department for Work & Pensions (DWP)	Rent Allowance	3,329,128
Lincolnshire County Council	Disabled Facilities Grant	985,276
North East Lincs Council	UK Shared Prosperity Fund	539,334
Department for Levelling Up, Homes and Communities (MHCLG)	Funding Floor	195,357
Department for Levelling Up, Homes and Communities (MHCLG)	New Home Bonus	124,839
Department for Levelling Up, Homes and Communities (MHCLG)	Recovery Grant	101,589
Department for Work & Pensions (DWP)	Housing Benefit Admin Grant	71,128
Department for Levelling Up, Homes and Communities (MHCLG)	Flood Recovery Ctax Relief	59,847
Department for Levelling Up, Homes and Communities (MHCLG)	Internal Drainage Board Levies	59,000
Department for Levelling Up, Homes and Communities (MHCLG)	Revenue Support Grant	48,775
National Heritage Lottery	Townscape Heritage (THI)	42,828
Department for Levelling Up, Homes and Communities (MHCLG)	National Insurance grant	41,435
Department for Levelling Up, Homes and Communities (MHCLG)	Healthy Homes	32,500
Department for Environment, Food & Rural Affairs (DEFRA)	Bio Diversity	27,142
ACE Lottery	Go Festival	27,000
Lincolnshire County Council	Homes For Ukraine	19,452
Sport England	School Games Funding	17,850
Department for Work & Pensions (DWP)	Rent Rebate	4,396
Active Lincs	School Games Organiser Fund	3,000
Home Office	Asylum Dispersal Grant	1,400
		5,731,276

Other Items for information

2.6 Planning Appeals

In Quarter 2 2025/2026, to the end of September 2025, there were six appeals determined which were dismissed and one appeal was allowed.

There is one live application for costs awaiting decision. Appeal costs are not budgeted for and therefore any costs allowed will be a direct loss to the Council.

Period	Number of Appeals	Allowed	Dismissed
June	0	0	0
July	1	0	1
August	2	1	1
September	4	0	4
Total for Quarter 2	7	1	6

2.7 Aged Debt Summary – Sundry Debtors Aged Debt Summary Quarter 2 2025/2026 Monitoring Report

At the end of September 2025, there was a total of £0.247m outstanding debt in the system over 90 days. Much of this debt was over 150 days old (68%) and comprised of:

- Housing £0.055m
- Homes, Health and Wellbeing £0.054m
- Environmental Services £0.038m
- Property Services £0.033m
- ICT £0.021m
- Building Control £0.011m

For each of these areas the debt recovery process is under way for all debt over 90 days, payment plans are being put in place where possible.

- Housing Benefits overpayments of £0.011m, the majority of which will look to be recovered through ongoing entitlement or where appropriate on agreed repayment schedules.

The level of outstanding debt for the same period 2024/2025 is provided below for information:

2024/2025 Total £	Month	90 – 119 days £	120 – 149 days £	150+ days £	2025/2026 Total £
231,309	Quarter 1 - ending May 2025	2,921	14,696	192,303	209,920
233,728	Quarter 2 - ending Sept 2025	50,549	27,313	169,298	247,160

2.8 Changes to the Organisation Structure

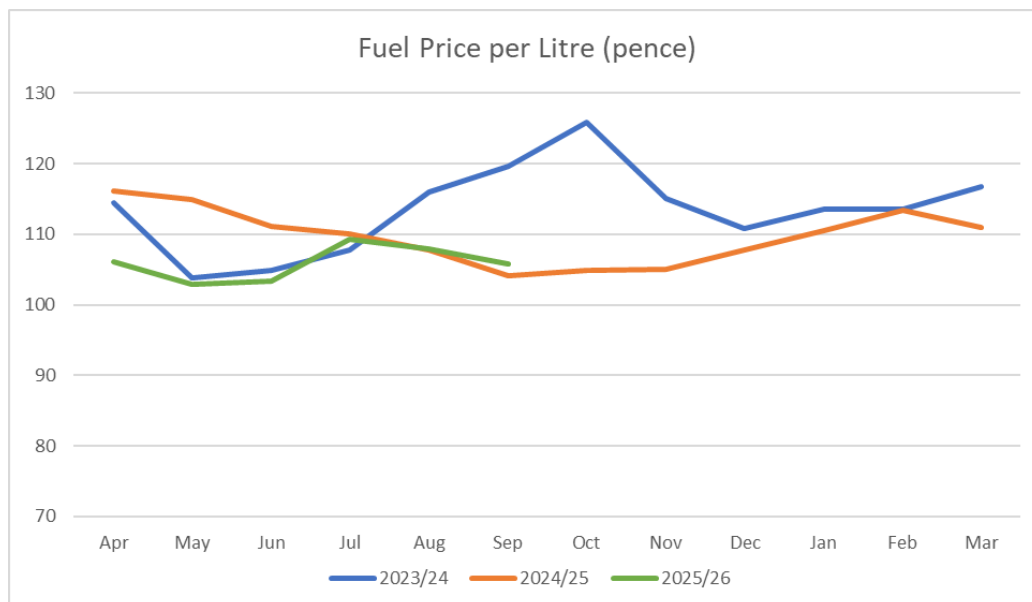
- 2.8.1 Housing Strategy – Support Officer fixed term for 18 months. This post will be funded from the Healthy Homes Grant, with no impact on the MTFP.
- 2.8.2 Food Safety – Environmental Health Officer. Fixed term post made permanent. During 2025/2026 this will be funded from the remaining balance of the Outbreak Prevention Grant. There is ongoing budget allocated for this resource within the Budget Pressure Contingency budget and therefore there will be no impact on the MTFP.
- 2.8.3 Customer Services – Two new posts have been created within the structure – One Senior and one trainee Customer Service & Security Advisor. These posts have been funded through budget savings within the service, with a net saving of £0.004m during 2025/2026.
- 2.8.4 Land Based Administration - A new service has been created by moving the three permanent staff in Local Land Charges and a further four permanent staff from Development Control. Three further posts from Development control have been deleted. An ongoing net saving of £0.047m.
- 2.8.5 Trinity Arts Centre - Venue Technician-Casual post. This is a new permanent post and will be funded by a reduction in the service agency budget, with no impact on the MTFP.

- 2.8.6 Change Management & Systems Development - Restructure of two teams. An ongoing net saving of **£0.043m**.
- 2.8.7 Building Control - Increase in Market Supplement to improve recruitment and staff retention. 55% will be funded from fee earning income and the remaining 45% will be an ongoing pressure on the MTFP of **£0.014m**.
- 2.8.8 Financial Services-Accountancy - Finance Assistant - permanent part-time post (22 hrs.). This will be funded from savings within the service, with no impact on the MTFP.
- 2.8.9 Car Parks - Car Park Management Officer - fixed term for 18 months. This will be funded from salary underspends in 2025/2026. In 2026/2027 there will be a pressure on the MTFP of **£0.045m**.

2.9 Fuel

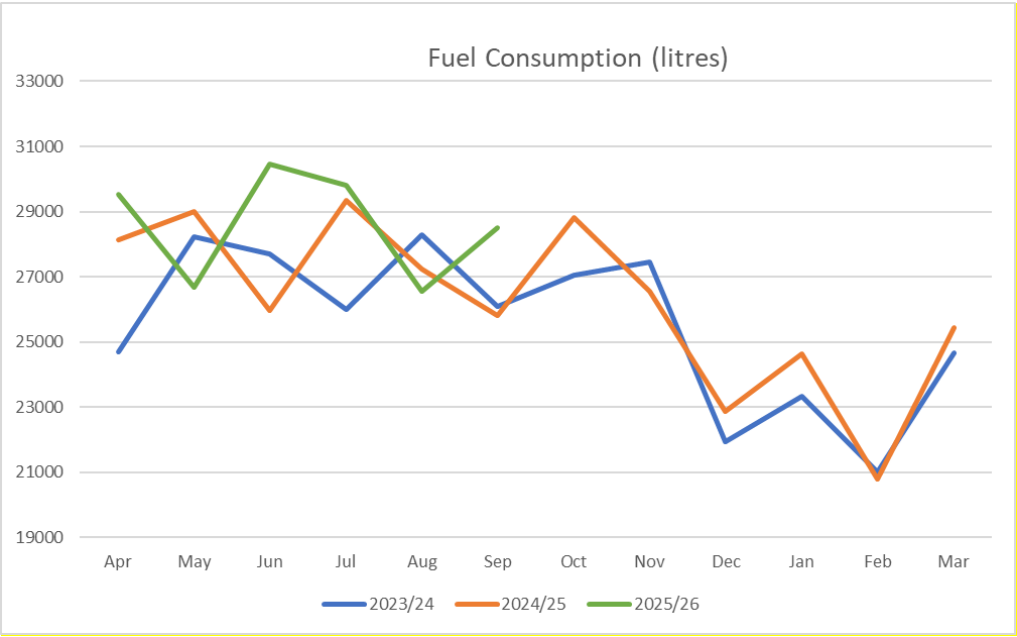
- 2.9.1 The chart below shows the actual price paid per litre of fuel, in pence, for each year from 2023/2024 to 2025/2026.

The prices shown for 2025/2026 are actuals to date, for the period April to September 2025, at an average of £1.06 per litre. The average price paid per litre during 2024/2025 was £1.10.



- 2.9.2 The chart below show the actual volume of fuel purchased, in litres, for each year from 2023/2024 to 2025/2026. The volumes shown for 2025/2026 are actuals to date, for the period April to September 2025.

There is a drop in fuel purchased December to February, which reflects the pause in Garden Waste collections.



3.1 CAPITAL UPDATE – Quarter 2 2025/2026

3.1.1 The Capital Budget forecast out-turn is £13.732m against a revised budget of £16.094m. This results in a variance (underspend) of **£2.362m**.

This is made up of:

- **£0.343m** net underspend
- **£0.129m** movement of budget to revenue
- **£1.890m** requested carry forward to 2026/2027

3.1.2 Individual Schemes are detailed in the table contained within the report at **Appendix 1** with commentary provided on performance.

3.2 Capital Programme Amendments 2025/2026

The detailed capital monitoring table is included within the report at **Appendix 1**. The amendments to the following schemes are requested:

3.2.1 Increase to scheme budgets - **£0.131m**

- **Disabled Facilities Grants** - additional funding received in year. Budget to be increased by **£0.101** as all forecast to be spent in 2025/2026
- **Food Waste Collection** - Vehicle due January 2026, caddies all delivered in May 2025. The overspend **£0.030m** is to be funded from the grant received in 2024/2025, which has been rolled into 2025/2026. **Please note, this overspend was reported to CPR for quarter 1 on 25th July 2025 but was not actioned due to no leader being in post to authorise our capital adjustment form.**

3.2.2 Scheme Underspends - **£0.474m**

- **1.1 Flagship Community Grants Programme** - small underspend of **£0.005m** on UKSPF 2024/2025. Returned to Government in Q2.
- **Home Upgrade Grant Phase 2** - Final costs have now come through and scheme has been reconciled leaving an underspend of **£0.468m**. £0.429m has been paid back to MNZH in Q2.
- **1.4 Multi Year Signature Events Programme** - small underspend of **£0.001m** on UKSPF 2024/2025. Returned to Government in Q2.

3.2.3 Movement of budgets to revenue - **£0.129m**

- **Thriving Gainsborough - Market Place/Streetscape**- **£0.129m** revenue spend during 2025/2026 due to several concepts that never came to fruition so therefore can't be capitalised. Allocation of budget across LUF schemes to be reviewed at Q3 when all schemes finalised.

3.2.4 Carry Forward Budgets to 2026/2027 - £1.890m

- **Warm Homes Local Grant**- Allocation was lower than anticipated for year 1. Roll **£1.400m** to 2026/2027.
- **Gainsborough Heritage Regeneration** - 18 completed, 3 grant awarded, 4 Developing schemes / architect appointed. Carry forward **£0.324m** to 2026/2027. **Please note, a carry forward of £0.188m was reported to CPR for quarter 1 on 25th July 2025 but was not actioned due to no leader being in post to authorise our capital adjustment form.**
- **Market Rasen 3 year vision** - 5-6 Market Place and 16 King Street, now to be funded from UKSPF, steering group to agree new target properties. Carry forward **£0.090m** to 2026/2027
- **Shop Front Improvement** - Budget to be allocated to new schemes. Carry forward **£0.033m** to 2026/2027
- **Vehicle Replacement Programme** - The only outstanding vehicle purchase is the replacement of the Bulky Waste vehicle. The current quote is £0.078m. This leaves an under spend of **£0.043m** to be carried forward to 2026/2027

3.2.5 Movement of budgets between schemes

Movement of Budgets between Schemes		£m
From		
Local Authority Housing Fund - Resettlement		(0.102)
To		
Local Authority Housing Fund - Temp Accomodation		0.102

3.3 Acquisitions, Disposals and Capital Receipts

- 3.3.1 The Council has made the following acquisitions during Quarter 2 which have been added to the asset register:

Asset	Acquisition Date	Acquisition Amount £
52 Brewster Road, Gainsborough	10/07/2025	76,279
Cinema - Retail Unit A	14/07/2025	0
Cinema - Retail Unit B	14/07/2025	0
Cinema - Retail Unit C	14/07/2025	0
YA74 HVN Citroen Berlingo van	18/07/2025	18,990
34 Brewster Road, Gainsborough	05/09/2025	112,438
		207,708

- 3.3.2 The Council has processed disposals of the following assets during Quarter 2:

Asset	Disposal Date	Processed Date	Disposal Amount £
VX13 LUB Elite 2 4x2 18 ton RCV	19/05/2025	05/06/2025	2,000
			2,000

3.3.3 Capital Receipts (>£0.010m)

No capital receipts were received in 2025/2026 at the end of Quarter 2.

4. TREASURY MONITORING – Quarter 2 (July – September 2025)

The Treasury Management Strategy Statement (TMSS) for 2025/2026, which includes the Annual Investment Strategy, was approved by the Council on 3rd March 2025. It sets out the Council’s investment priorities as being:

- Security of capital;
- Liquidity; and
- Yield.

The Council will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity. In the current economic climate, it is considered appropriate to keep investments short term to cover cash flow needs, but also to seek out value available in periods up to 12 months with highly credit rated financial institutions, using our suggested creditworthiness approach, including a minimum sovereign credit rating and Credit Default Swap (CDS) overlay information.

4.1 Officers can confirm that there have been no breaches of Prudential Indicators as detailed at 4.9 below.

4.2 Interest received (July to September) has an average yield of 4.388% (including CCLA) and 4.292% (excluding CCLA). The Council budgeted to receive £0.519m of investment income during 2025/2026.

4.3 Interest Rate Forecasts

The Council’s treasury advisors, MUFG, have provided the following forecasts:

MUFG Corporate Markets Interest Rate View 11.08.25													
	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
BANK RATE	4.00	4.00	3.75	3.75	3.50	3.50	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.30	3.40	3.40	3.40
12 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.40	3.50	3.60	3.60
5 yr PWLB	4.80	4.70	4.50	4.40	4.30	4.30	4.30	4.20	4.20	4.20	4.20	4.10	4.10
10 yr PWLB	5.30	5.20	5.00	4.90	4.80	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60
25 yr PWLB	6.10	5.90	5.70	5.70	5.50	5.50	5.50	5.40	5.40	5.30	5.30	5.30	5.20
50 yr PWLB	5.80	5.60	5.40	5.40	5.30	5.30	5.30	5.20	5.20	5.10	5.10	5.00	5.00

Appendix 2 details MUFG commentary on the economy.

4.4 Investments

The Council held investments of £15.237m on 30th September 2025. The table below details these investments for Quarter 2:

	Qtr. 2
Investments at Qtr. 2 (Sept 25)	£'000
LGIM Money Market Fund	7,465
CCLA Money Market Fund	5,500
Local Authority	0
Lloyds Bank Deposit Account	237
CCLA Property Fund	2,000
Insight Money Market Fund	35
Total	15,237

4.5 Investment in Local Authority Property Fund (CCLA)

The total the Council has invested now stands at £2m (of an approved £4m). Interest is receivable on a quarterly basis.

4.6 New External Borrowing

Temporary borrowing of £10m was repaid up to 30th September 2025 and external temporary borrowing of £5m was taken.

The Council's total external borrowing stands at £19.0m.

4.7 Total Prudential Borrowing at Quarter 2

	Qtr. 2
Prudential Borrowing	£'000
Total External Borrowing	19,000
Total Internal Borrowing	16,251
Total Prudential Borrowing	35,251

4.8 Borrowing in advance of need

The Council has not borrowed in advance of need during the period ending 30th of September 2025.

4.9 Compliance with Treasury and Prudential Limits

It is a statutory duty for the Council to determine and keep under review the affordable borrowing limits. The Council's approved Treasury and Prudential Indicators (affordability limits) are included in the approved Treasury Management Strategy (TMS).

During the financial year to date the Council has operated within these treasury and prudential indicators and in compliance with the Council's Treasury Management Practices.

The prudential and treasury Indicators are shown below and consider the revisions to the Capital Programme as detailed in section 3 of this report.

	Original £'000	Qtr. 2 £'000
Treasury Indicators		
Authorised limit for external debt	40,000	40,000
Operational boundary for external debt	35,000	35,000
External Debt Investments	24,000 (13,000)	24,000 (15,439)
Net Borrowing	11,000	8,561
Prudential Indicators		
Capital Expenditure	13,383	13,733
Capital Financing Requirement (CFR)	35,251	35,251
<i>Of Which is Commercial Property</i>	<i>18,661</i>	<i>18,661</i>
Annual change in CFR*	(834)	(834)
External Debt Forecast	24,000	24,000
Under/(over)borrowing	11,251	11,251
Ratio of financing costs to net revenue stream*	8.94%	7.48%
Incremental impact of capital investment decisions:		
Increase/Reduction (-) in Council Tax (band change per annum)	£0.00	£(9.32)

APPENDIX 1 – Capital Investment Programme 2025/2026

Cluster/Scheme	Stage	Actuals	Base Budget	Revised Budget incl. Contingency	Forecast Outturn	Over/ (Under) Spend	Carry Forwards/ Drawbacks	Narrative	Expected Completion Date	Contingency Forecast Outturn	Contingency Budget
		£	£	£	£	£	£			£	
Corporate											
Firewall upgrade & Replacement	Stage 1	0	35,200	35,200	35,200	0	0		31/08/2025	0	0
Our Council											
Capital Enhancements to Council Properties	BAU	23,586	125,000	201,200	201,200	0	0		BAU	0	0
Carbon Efficiencies - Street Lights	Stage 3	0	180,000	210,000	210,000	0	0		Multi year	0	0
Civic Car Replacement	Pre Stage 1	0	0	30,000	30,000	0	0		31/03/2026	0	0
Contact Centre	Stage 2	0	0	2,100	2,100	0	0		31/03/2026	0	0
CRM System	Stage 3	0	0	95,400	95,400	0	0		31/03/2026	0	0
Desktop Refresh	BAU	12,528	12,100	14,900	14,900	0	0		31/03/2026	0	0
ERP Systems Phase 2	Stage 2	6,270	200,000	398,400	398,400	0	0		31/03/2028	0	0
Member ICT Provision	Stage 3	0	0	16,700	16,700	0	0		31/10/2025	0	0
Northgate Replacement/Upgrade	Pre Stage 1	0	30,000	30,000	30,000	0	0		31/03/2026	0	0
Our People											
1.1 Flagship Community Grants Programme	Stage 3	0	0	308,700	303,700	(5,000)	0	small underspend of £5,000 on UKSPF 2024/25. Returned to Government in Q2.	31/03/2026	0	0
1.2 Supporting our Town, Village & Neighbourhood Centres	Stage 3	0	0	400	0	(400)	0	small underspend of £400 on UKSPF 2024/25. Returned to Government in Q2.	30/06/2025	0	0
Changing Places Unit	Stage 3	0	0	100,000	100,000	0	0		31/03/2026	0	0
Disabled Facilities Grants	BAU	390,893	736,200	882,000	983,200	101,200	0	additional funding received in year. Budget to be increased by £101,200 as all forecast to be spent in 2025/26	BAU	0	0
Grange Farm - Community Supported Living	Stage 3	100,000	100,000	200,000	200,000	0	0		31/03/2026	0	0
Home Upgrade Grant Phase 2	Stage 3	1,319,261	0	1,787,500	1,319,261	(468,239)	0	Final costs have now come through. £428,826 paid back to MNZH in Q2.	31/07/2025	0	0
Local Authority Housing Fund - Resettlement	Stage 3	379,010	410,700	480,900	379,010	(101,890)	0	Funding from s106 may not be required for this scheme. To be moved to LAHF scheme for temporary accommodation as allowed in the MOU. Budgets based on suggested splits from MHCLG.	31/03/2026	0	0
Local Authority Housing Fund - Temp Accomodation	Stage 3	189,458	385,500	771,000	872,890	101,890	0	To be moved in from LAHF scheme for resettlement as allowed in the MOU. Budgets based on suggested splits from MHCLG.	31/03/2026	0	0
Parks Fund Project	Stage 3	0	0	47,500	47,500	0	0		31/12/2025	0	0
Warm Homes Local Grant	Stage 3	0	0	1,800,000	400,000	0	(1,400,000)	Allocation was lower than anticipated for year 1. Roll £1,400,000 to 2026/27	31/03/2026	0	0

Cluster/Scheme	Stage	Actuals	Base Budget	Revised Budget incl. Contingency	Forecast Outturn	Over/ (Under) Spend	Carry Forwards/ Drawbacks	Narrative	Expected Completion Date	Contingency Forecast Outturn	Contingency Budget
		£	£	£	£	£	£			£	
Our Place											
1.3 Safer Streets West Lindsey	Stage 2	0	0	200	0	(200)	0	small underspend of £200 on UKSPF 2024/25. Returned to Government in Q2.	30/06/2025	0	0
1.3 Town Centre Regeneration	Stage 3	0	0	275,000	275,000	0	0		31/03/2026	0	0
1.3 Town Centre Regeneration-commercial premises grant	Stage 3	0	0	200,000	200,000	0	0		31/03/2026	0	0
1.4 Multi Year Signature Events Programme	Stage 3	0	0	500	0	(500)	0	small underspend of £500 on UKSPF 2024/25. Returned to Government in Q2.	30/06/2025	0	0
2.1 Flagship West Lindsey Business Support Programme	Stage 3	0	0	100	0	(100)	0	small underspend of £100 on UKSPF 2024/25. Returned to Government in Q2.	30/06/2025	0	0
5-7 Market Place Redevelopment	Stage 3	0	44,900	44,900	44,900	0	0		unknown	44,900	44,900
CCTV Expansion	Stage 3	0	0	18,400	18,400	0	0		30/10/2025	0	0
Food Waste Collection	Stage 2	220,000	80,000	303,300	333,600	30,300	0	Vehicle due Jan 2026, caddies all delivered in May 2025. The overspend £30,300 is to be funded from the grant received in 2024/25, which has been rolled into 2025/26	31/03/2026	0	0
Gainsborough Heritage Regeneration	Stage 3	110,624	365,746	508,246	184,500	0	(323,746)	18 completed, 3 grant awarded, 4 Developing schemes / architect appointed. Carry forward £323,746 to 2026/27	30/09/2026	0	0
Hemswell Cliff Investment for Growth	Stage 2	74,042	104,670	104,670	104,670	0	0		31/12/2025	0	0
Market Rasen 3 year vision	Stage 3	574	0	90,300	574	0	(89,726)	5-6 Market Place and 16 King Street, now to be funded from UKSPF, steering group to agree new target properties. Carry forward £89,726 to 2026/27	30/09/2026	0	0
Purchase of RAF Scampton	Stage 2	0	4,750,000	4,750,000	4,750,000	0	0		30/11/2025	0	0
Shop Front Improvement	Stage 3	5,000	22,900	37,800	5,000	0	(32,800)	Budget to be allocated to new schemes. Carry forward £32,800 to 2026/27	30/09/2026	0	0
Thriving Gainsborough - Cinema	Stage 3	1,089,918	0	691,100	691,100	0	0		30/06/2025	0	0
Thriving Gainsborough - Market Place/Streetscape	Stage 3	46,073	150,000	351,300	222,500	(128,800)	0	£128,800 revenue spend during 2025/26. Allocation of budget across LUF schemes to be reviewed at Q3 when all schemes finalised.	30/09/2025	0	0
Thriving Gainsborough - Pocket Park	Stage 3	0	13,800	24,200	24,200	0	0		11/04/2025	0	0
Thriving Gainsborough - Resources	Stage 3	0	0	56,100	56,100	0	0		30/06/2025	0	0
Thriving Gainsborough - Townhall THI	Stage 3	3,561	0	9,900	9,900	0	0		31/12/2025	0	0
Thriving Gainsborough - Whitton Gardens	Stage 3	185,124	250,000	444,200	444,200	0	0		30/05/2025	0	0
Unlocking Housing (LoS)	Stage 3	69,591	0	69,600	69,591	(9)	0	Project completed	31/08/2025	0	0
Vehicle Replacement Programme	BAU	581,024	595,900	702,100	659,000	0	(43,100)	The only outstanding vehicle purchase is the replacement of the Bulky Waste vehicle. The current quote is £78,000. This leaves an under spend of £43,100 to be carried forward to 2026/27	BAU	0	0
Total Capital Programme Gross Expenditure		4,806,537	8,592,616	16,093,816	13,732,696	(471,748)	(1,889,372)			44,900	44,900

Classification: Confidential

Treasury Management Strategy Statement and Annual Investment Strategy

Mid-Year Review Report 2025/26

Contents

1	Background	3
2	Introduction	4
3	Economics and Interest Rates	5
4	Treasury Management Strategy Statement and Annual Investment Strategy Update.....	8
5	The Authority's Capital Position (Prudential Indicators)	9
6	Borrowing	12
7	Debt Rescheduling.....	15
8	Compliance with Treasury and Prudential Limits	16
9	Annual Investment Strategy	17
10	Other	21
	APPENDIX 1: the CFR, Liability Benchmark and Borrowing.....	22
	APPENDIX 2: Investment Portfolio	25
	APPENDIX 3: Approved Countries for Investments as of 30 September 2025.....	26

1 Background

1.1 Treasury Management

The Authority operates a balanced revenue budget, which broadly means cash raised during the year will meet its cash expenditure. Part of the treasury management operations ensure this cash flow is adequately planned, with surplus monies being invested in low-risk counterparties, providing adequate liquidity initially before considering optimising investment return.

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

Accordingly, treasury management is defined 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.”

1.2 CIPFA Consultation on Treasury Management and Prudential Codes of Practice

The Chartered Institute of Public Finance and Accountancy is currently consulting local authorities in respect of potential changes to the Codes. At this juncture, the focus seems to primarily be on the Non-Treasury investment aspects of local authority activity. Officers will provide an update on any material developments/changes in due course.

2 Introduction

This report has been written in accordance with the requirements of the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021).

The primary requirements of the Code are as follows:

1. Creation and maintenance of a Treasury Management Policy Statement which sets out the policies and objectives of the Authority's treasury management activities.
2. Creation and maintenance of Treasury Management Practices which set out the manner in which the Authority will seek to achieve those policies and objectives.
3. Receipt by the full Council/Board of an annual Treasury Management Strategy Statement - including the Annual Investment Strategy and Minimum Revenue Provision Policy, a Mid-year Review Report and an Annual Report, (stewardship report), covering activities during the previous year. (Quarterly reports are also required for the periods ending April to June and October to December but may be assigned to a designated committee or panel as deemed appropriate to meet the Treasury Management governance and scrutiny aspects of the Authority.)
4. Delegation by the Authority of responsibilities for implementing and monitoring treasury management policies and practices and for the execution and administration of treasury management decisions.
5. Delegation by the Authority of the role of scrutiny of treasury management strategy and policies to a specific named body. For this Authority, the delegated body is XXXXXXXX:

This mid-year report has been prepared in compliance with CIPFA's Code of Practice on Treasury Management, and covers the following:

- An economic update for the first half of the 2025/26 financial year;
- A review of the Treasury Management Strategy Statement and Annual Investment Strategy;
- The Authority's capital expenditure, as set out in the Capital Strategy, and prudential indicators;
- A review of the Authority's investment portfolio for 2025/26;
- A review of the Authority's borrowing strategy for 2025/26;
- A review of any debt rescheduling undertaken during 2025/26;
- A review of compliance with Treasury and Prudential Limits for 2025/26.

Key Changes to the Treasury and Capital Strategies

Summarise any changes you wish Members to agree to.....

Recommendations

The *Scrutiny/Audit Committee* is asked to recommend the following to the full Council/Board:

- Note the report, the treasury activity and recommend approval of any changes to the prudential indicators.
- Recommend approval of any changes to the investment criteria to full Council/Board – if applicable.
- Recommend approval of any other changes of treasury management policy – if applicable.

3 Economics and Interest Rates

3.1 Economics Update

- The first half of 2025/26 saw:
 - A 0.3% pick up in GDP for the period April to June 2025. More recently, the economy flatlined in July, with higher taxes for businesses restraining growth.
 - The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% to 4.8% in July.
 - CPI inflation has ebbed and flowed but finished September at 3.8%, whilst core inflation eased to 3.6%.
 - The Bank of England cut interest rates from 4.50% to 4.25% in May, and then to 4% in August.
 - The 10-year gilt yield fluctuated between 4.4% and 4.8%, ending the half year at 4.70%.
- From a GDP perspective, the financial year got off to a bumpy start with the 0.3% m/m fall in real GDP in April as front-running of US tariffs in Q1 (when GDP grew 0.7% on the quarter) weighed on activity. Despite the underlying reasons for the drop, it was still the first fall since October 2024 and the largest fall since October 2023. However, the economy surprised to the upside in May and June so that quarterly growth ended up 0.3% q/q. Nonetheless, the 0.0% m/m change in real GDP in July will have caused some concern, with the hikes in taxes for businesses that took place in April this year undoubtedly playing a part in restraining growth. The weak overseas environment is also likely to have contributed to the 1.3% m/m fall in manufacturing output in July. That was the second large fall in three months and left the 3m/3m rate at a 20-month low of -1.1%. The 0.1% m/m rise in services output kept its 3m/3m rate at 0.4%, supported by stronger output in the health and arts/entertainment sectors. Looking ahead, ongoing speculation about further tax rises in the Autumn Budget on 26 November will remain a drag on GDP growth for a while yet. GDP growth for 2025 is forecast by Capital Economics to be 1.3%.
- Sticking with future economic sentiment, the composite Purchasing Manager Index for the UK fell from 53.5 in August to 51.0 in September. The decline was mostly driven by a fall in the services PMI, which declined from 54.2 to 51.9. The manufacturing PMI output balance also fell, from 49.3 to 45.4. That was due to both weak overseas demand (the new exports orders balance fell for the fourth month in a row) and the cyber-attack-induced shutdown at Jaguar Land Rover since 1 September reducing car production across the automotive supply chain. The PMIs suggest tepid growth is the best that can be expected when the Q3 GDP numbers are released.
- Turning to retail sales, and the 0.5% m/m rise in volumes in August was the third such rise in a row and was driven by gains in all the major categories except fuel sales, which fell by 2.0% m/m. Sales may have been supported by the warmer-than-usual weather. If sales were just flat in September, then in Q3 sales volumes would be up 0.7% q/q compared to the 0.2% q/q gain in Q2.
- With the November Budget edging nearer, the public finances position looks weak. Public net sector borrowing of £18.0bn in August means that after five months of the financial year, borrowing is already £11.4bn higher than the OBR forecast at the Spring Statement in March. The overshoot in the Chancellor's chosen fiscal mandate of the current budget is even greater with a cumulative deficit of £15.3bn. All this was due to both current receipts in August being lower than the OBR forecast (by £1.8bn) and current expenditure being higher (by £1.0bn). Over the first five months of the financial year, current receipts have fallen short by a total of £6.1bn (partly due to lower-than-expected self-assessment income tax) and current expenditure has overshot by a total of £3.7bn (partly due to social benefits and departmental spending). Furthermore, what very much matters now is the OBR forecasts and their impact on the current budget in 2029/30, which is when the Chancellor's fiscal mandate bites. As a general guide, Capital Economics forecasts a deficit of about £18bn, meaning the Chancellor will have to raise £28bn, mostly through higher taxes, if she wants to keep her buffer against her rule of £10bn.

- The weakening in the jobs market looked clear in the spring. May's 109,000 m/m fall in the PAYE measure of employment was the largest decline (barring the pandemic) since the data began and the seventh in as many months. The monthly change was revised lower in five of the previous seven months too, with April's 33,000 fall revised down to a 55,000 drop. More recently, however, the monthly change was revised higher in seven of the previous nine months by a total of 22,000. So instead of falling by 165,000 in total since October, payroll employment is now thought to have declined by a smaller 153,000. Even so, payroll employment has still fallen in nine of the ten months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October Budget. The number of job vacancies in the three months to August stood at 728,000. Vacancies have now fallen by approximately 47% since its peak in April 2022. All this suggests the labour market continues to loosen, albeit at a declining pace.
- A looser labour market is driving softer wage pressures. The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.8% in July. The rate for the private sector slipped from 5.5% to 4.7%, putting it on track to be in line with the Bank of England's Q3 forecast (4.6% for September).
- CPI inflation fell slightly from 3.5% in April to 3.4% in May, and services inflation dropped from 5.4% to 4.7%, whilst core inflation also softened from 3.8% to 3.5%. More recently, though, inflation pressures have resurfaced, although the recent upward march in CPI inflation did pause for breath in August, with CPI inflation staying at 3.8%. Core inflation eased once more too, from 3.8% to 3.6%, and services inflation dipped from 5.0% to 4.7%. So, we finish the half year in a similar position to where we started, although with food inflation rising to an 18-month high of 5.1% and households' expectations for inflation standing at a six year high, a further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- An ever-present issue throughout the past six months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the 10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the "Liberation Day" tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May. Thereafter, as trade tensions continued to ease and markets increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended Q2 at 4.50%.
- More recently, the yield on the 10-year gilt rose from 4.46% to 4.60% in early July as rolled-back spending cuts and uncertainty over Chancellor Reeves' future raised fiscal concerns. Although the spike proved short lived, it highlighted the UK's fragile fiscal position. In an era of high debt, high interest rates and low GDP growth, the markets are now more sensitive to fiscal risks than before the pandemic. During August, long-dated gilts underwent a particularly pronounced sell-off, climbing 22 basis points and reaching a 27-year high of 5.6% by the end of the month. While yields have since eased back, the market sell-off was driven by investor concerns over growing supply-demand imbalances, stemming from unease over the lack of fiscal consolidation and reduced demand from traditional long-dated bond purchasers like pension funds. For 10-year gilts, by late September, sticky inflation, resilient activity data and a hawkish Bank of England have kept yields elevated over 4.70%.
- The FTSE 100 fell sharply following the "Liberation Day" tariff announcement, dropping by more than 10% in the first week of April - from 8,634 on 1 April to 7,702 on 7 April. However, the de-escalation of the trade war coupled with strong corporate earnings led to a rapid rebound starting in late April. As a result, the FTSE 100 closed Q2 at 8,761, around 2% higher than its value at the end of Q1 and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed Q3 at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors' global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings.

MPC meetings: 8 May, 19 June, 7 August, 18 September 2025

- There were four Monetary Policy Committee (MPC) meetings in the first half of the financial year. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June's vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening labour market conditions. The other six members were more cautious, as they highlighted the need to monitor for "signs of weak demand", "supply-side constraints" and higher "inflation expectations", mainly from rising food prices. By repeating the well-used phrase "gradual and careful", the MPC continued to suggest that rates would be reduced further.
- In August, a further rate cut was implemented. However, a 5-4 split vote for a rate cut to 4% laid bare the different views within the Monetary Policy Committee, with the accompanying commentary noting the decision was "finely balanced" and reiterating that future rate cuts would be undertaken "gradually and carefully". Ultimately, Governor Bailey was the casting vote for a rate cut but with the CPI measure of inflation expected to reach at least 4% later this year, the MPC will be wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.
- The Bank of England does not anticipate CPI getting to 2% until early 2027, and with wages still rising by just below 5%, it was no surprise that the September meeting saw the MPC vote 7-2 for keeping rates at 4% (Dhingra and Taylor voted for a further 25bps reduction).
- The Bank also took the opportunity to announce that they would only shrink its balance sheet by £70bn over the next 12 months, rather than £100bn. The repetition of the phrase that "a gradual and careful" approach to rate cuts is appropriate suggests the Bank still thinks interest rates will fall further but possibly not until February, which aligns with both our own view and that of the prevailing market sentiment.

3.2 Interest Rate Forecasts

The Authority has appointed MUFG Corporate Markets as its treasury advisors and part of their service is to assist the Authority to formulate a view on interest rates. The PWLB rate forecasts below are based on the Certainty Rate (the standard rate minus 20bps) which has been accessible to most authorities since 1 November 2012.

MUFG Corporate Markets' latest forecast on 11 August sets out a view that short, medium and long-dated interest rates will fall back over the next year or two, although there are upside risks in respect of the stickiness of inflation and a continuing tight labour market, as well as the size of gilt issuance.

MUFG Corporate Markets Interest Rate View 11.08.25													
	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
BANK RATE	4.00	4.00	3.75	3.75	3.50	3.50	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.30	3.40	3.40	3.40
12 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.40	3.50	3.60	3.60
5 yr PWLB	4.80	4.70	4.50	4.40	4.30	4.30	4.30	4.20	4.20	4.20	4.20	4.10	4.10
10 yr PWLB	5.30	5.20	5.00	4.90	4.80	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60
25 yr PWLB	6.10	5.90	5.70	5.70	5.50	5.50	5.50	5.40	5.40	5.30	5.30	5.30	5.20
50 yr PWLB	5.80	5.60	5.40	5.40	5.30	5.30	5.30	5.20	5.20	5.10	5.10	5.00	5.00

4 Treasury Management Strategy Statement and Annual Investment Strategy Update

The Treasury Management Strategy Statement, (TMSS), for 2025/26 was approved by this Authority on XXXX. Insert EITHER

- There are no policy changes to the TMSS; the details in this report update the position in the light of the updated economic position and budgetary changes already approved. **OR**
- The underlying TMSS approved previously requires revision in the light of economic and operational movements during the year. The proposed changes and supporting detail for the changes are set out below:

Prudential Indicator 2025/26	Original £m	Revised Prudential Indicator £m
Authorised Limit		
Operational Boundary		
Capital Financing Requirement		

If fixed/variable rates or maturity profile treasury indicators require adjustment, please also include.

NB. Consider setting out any PI, investment or other strategy or policy changes that may be required too. For example:

- *Financing costs to net revenue stream*
- *Net income from service/commercial investment to net revenue stream*
- *Maturity profile – upper lower limits*
- *Treasury Management investments over 365 days*

5 The Authority's Capital Position (Prudential Indicators)

This part of the report is structured to update:

- The Authority's capital expenditure plans;
- How these plans are being financed;
- The impact of the changes in the capital expenditure plans on the prudential indicators and the underlying need to borrow; and
- Compliance with the limits in place for borrowing activity.

5.1 Prudential Indicator for Capital Expenditure

This table shows the revised estimates for capital expenditure and the changes since the capital programme was agreed at the Budget.

Capital Expenditure by Service	2025/26 Original Estimate £m	Current Position £m	2025/26 Revised Estimate £m
Education			
Social Services			
HRA			
Etc.			
Total capital expenditure			

Insert here an explanation of any material changes.

5.2 Changes to the Financing of the Capital Programme

The table below draws together the main strategy elements of the capital expenditure plans (above), highlighting the original supported and unsupported elements of the capital programme, and the expected financing arrangements of this capital expenditure. The borrowing element of the table increases the underlying indebtedness of the Authority by way of the Capital Financing Requirement (CFR), although this will be reduced in part by revenue charges for the repayment of debt (the Minimum Revenue Provision). This borrowing need may also be supplemented by maturing debt and other treasury requirements.

Capital Expenditure	2025/26 Original Estimate £m	Current Position £m	2025/26 Revised Estimate £m
Total capital expenditure			
Financed by:		If known,	
Capital receipts		If not leave	
Capital grants		out or	
Capital reserves		delete	
Revenue		lines	
Total financing			
Borrowing requirement			

If the Authority manages transferred debt or another body maintains debt on your behalf an additional local PI may be appropriate, to reflect the true treasury position for the Authority.

Insert here an explanation of any material changes.

5.3 Changes to the Prudential Indicators for the Capital Financing Requirement (CFR), External Debt and the Operational Boundary

The table below shows the CFR, which is the underlying need to incur borrowing for a capital purpose. It also shows the expected debt position over the period, which is termed the Operational Boundary.

Prudential Indicator – Capital Financing Requirement

We are on target to achieve the original forecast Capital Financing Requirement (or explain any significant changes).

Prudential Indicator – the Operational Boundary for external debt

	2025/26 Original Estimate £m	Current Position £m	2025/26 Revised Estimate £m
Prudential Indicator – Capital Financing Requirement			
CFR – non housing			
CFR – housing			
Total CFR			
Net movement in CFR			
Prudential Indicator – the Operational Boundary for external debt			
Borrowing			
Other long-term liabilities*			
Total debt (year end position)			

* On balance sheet PFI schemes and lease liabilities recognised under IFRS16 etc.

5.4 Limits to Borrowing Activity

The first key control over the treasury activity is a prudential indicator to ensure that over the medium term, net borrowing (borrowings less investments) will only be for a capital purpose*. **Gross external borrowing** should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of any additional CFR for 2025/26 and next two financial years. This allows some flexibility for limited early borrowing for future years. The Authority has approved a policy for borrowing in advance of need which will be adhered to if this proves prudent.

* The management of transferred debt should be excluded from net borrowing.

	2025/26 Original Estimate £m	Current Position £m	2025/26 Revised Estimate £m
Borrowing			
Other long-term liabilities*			
Total debt			
CFR* (year end position)			

* Includes on balance sheet PFI schemes and lease liabilities recognised under IFRS16 etc.

A further prudential indicator controls the overall level of borrowing. This is **the Authorised Limit** which represents the limit beyond which borrowing is prohibited and needs to be set and revised by Members. It

reflects the level of borrowing which, while not desired, could be afforded in the short term, but is not sustainable in the longer term. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003 (England & Wales).

Authorised limit for external debt	2025/26 Original Indicator	Current Position	2025/26 Revised Indicator
Borrowing			
Other long-term liabilities*			
Total			

** Includes on balance sheet PFI schemes and lease liabilities recognised under IFRS16 etc.
Insert here an explanation of any material changes.*

6 Borrowing

The Authority's capital financing requirement (CFR) for 2025/26 is £xxm. The CFR denotes the Authority's underlying need to borrow for capital purposes. If the CFR is positive the Authority may borrow from the PWLB or the market (external borrowing), or from internal balances on a temporary basis (internal borrowing). The balance of external and internal borrowing is generally driven by market conditions. The table under paragraph 5.4 above shows the Authority has borrowings of £xxm and has utilised £xxm of cash flow funds in lieu of borrowing. This is a prudent and cost-effective approach in the current economic climate but will require ongoing monitoring if gilt yields remain elevated, particularly at the longer-end of the yield curve (25 to 50 years).

Due to the overall financial position and the underlying need to borrow for capital purposes (the CFR), new external borrowing of £xxm was undertaken. The capital programme is being kept under regular review due to the effects of on-going budgetary pressures. Our borrowing strategy will, therefore, also be regularly reviewed and then revised, if necessary, to achieve optimum value and risk exposure in the long-term. *If new PWLB / market borrowing has been undertaken, provide full details of dates borrowing taken, amounts, rates and loan periods).*

It is anticipated that further borrowing will / will not be undertaken during this financial year.

Alternative text – To minimise investment risk, the Authority has reduced the overall debt liability by repaying / not renewing £xx of external debt. However, this policy will require ongoing monitoring if upside risks to gilt yields prevail.

PWLB maturity certainty rates (gilts plus 80bps) year to date to 30 September 2025

Gilt yields and PWLB certainty rates have remained relatively volatile throughout the six months under review, but the general trend has been for medium and longer dated parts of the curve to shift higher whilst the 5-year part of the curve finished September close to where it begun in April.

Concerns around the stickiness of inflation, elevated wages, households' inflation expectations reaching a six-year high, and the difficult funding choices facing the Chancellor in the upcoming Budget on 26 November dominated market thinking, although international factors emanating from the Trump administration's fiscal, tariff and geo-political policies also played a role.

At the beginning of April, the 1-year certainty rate was the cheapest part of the curve at 4.82% whilst the 25-year rate was relatively expensive at 5.92%. Early September saw the high point for medium and longer-dated rates, although there was a small reduction in rates, comparatively speaking, by the end of the month.

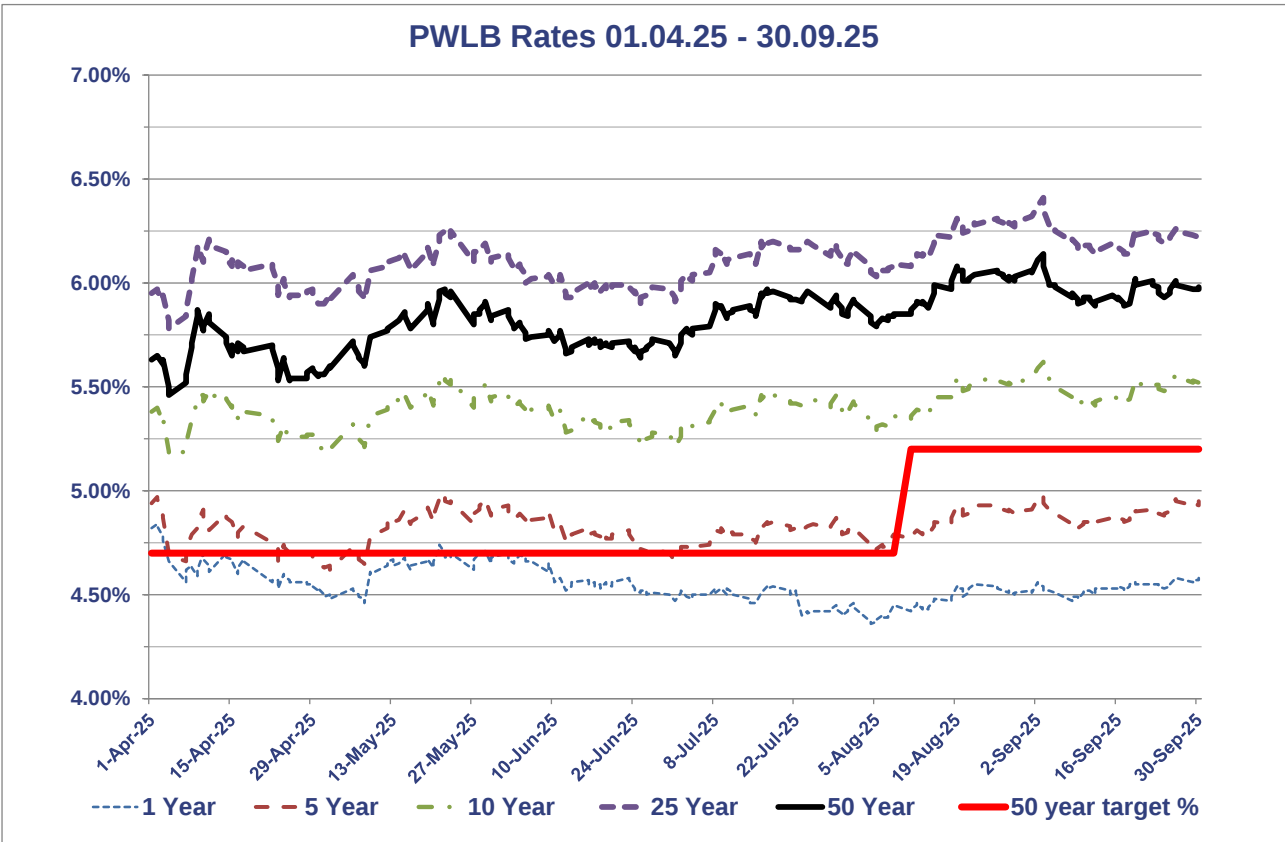
The spread in the 5-year part of the curve (the difference between the lowest and highest rates for the duration) was the smallest at 37 basis points whilst, conversely, the 50-years' part of the curve saw a spread of 68 basis points.

At this juncture, MUFG Corporate Markets still forecasts rates to fall back over the next two to three years as inflation dampens, although there is upside risk to all forecasts at present. The CPI measure of inflation is expected to fall below 2% in early 2027 but hit a peak of 4% or higher later in 2025.

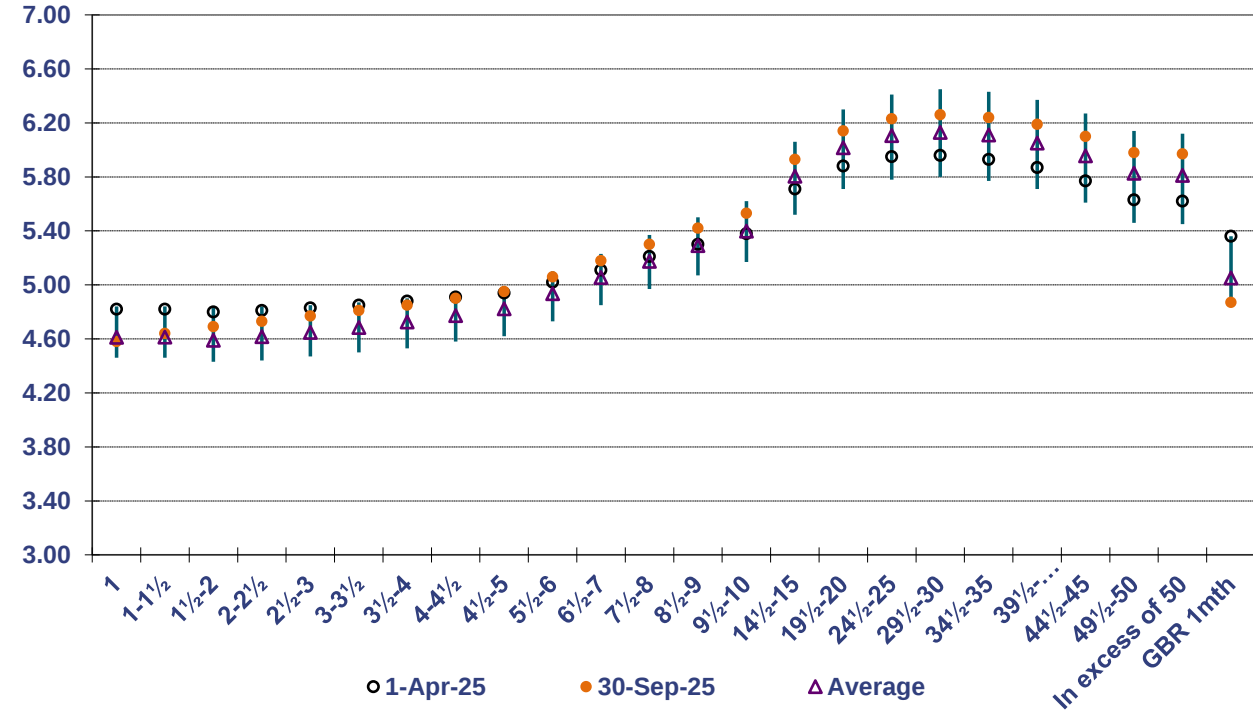
The Bank of England announced in September that it would be favouring the short and medium part of the curve for the foreseeable future when issuing gilts, but market reaction to the November Budget is likely to be the decisive factor in future gilt market attractiveness to investors and their willingness to buy UK sovereign debt.

The following graphs and tables are optional.

PWLB RATES 01.04.25 - 30.09.25



PWLB Certainty Rate Variations 01.04.25 to 30.09.25



HIGH/LOW/AVERAGE PWLB RATES FOR 01.04.25 – 30.09.25

	1 Year	5 Year	10 Year	25 Year	50 Year
01/04/2025	4.82%	4.94%	5.38%	5.95%	5.63%
30/09/2025	4.58%	4.95%	5.53%	6.23%	5.98%
Low	4.36%	4.62%	5.17%	5.78%	5.46%
Low date	04/08/2025	02/05/2025	02/05/2025	04/04/2025	04/04/2025
High	4.84%	4.99%	5.62%	6.41%	6.14%
High date	02/04/2025	21/05/2025	03/09/2025	03/09/2025	03/09/2025
Average	4.55%	4.82%	5.40%	6.11%	5.83%
Spread	0.48%	0.37%	0.45%	0.63%	0.68%

- The current PWLB rates are set as margins over gilt yields as follows: -.
 - **PWLB Standard Rate** is gilt plus 100 basis points (G+100bps)
 - **PWLB Certainty Rate (GF)** is gilt plus 80 basis points (G+80bps)
 - **PWLB Local Infrastructure Rate** is gilt plus 60 basis points (G+60bps)
 - **PWLB Certainty Rate (HRA)** is gilt plus 40bps (G+40bps)
- The **National Wealth Fund** will lend to local authorities that meet its scheme criteria at a rate currently set at gilt plus 40bps (G+40bps).

7 Debt Rescheduling

Debt repayment and rescheduling opportunities have increased over the course of the past six months and will be considered if giving rise to long-term savings. However, no debt repayments or rescheduling have been undertaken to date in the current financial year.

(Alternatively – specify what debt rescheduling was undertaken.)

8 Compliance with Treasury and Prudential Limits

It is a statutory duty for the Authority to determine and keep under review the affordable borrowing limits, (*affordable capital expenditure limits – Scottish local authorities*). During the half year ended 30 September 2025, the Authority has operated within the treasury and prudential indicators set out in the Authority's Treasury Management Strategy Statement for 2025/26. The Director of Finance reports that no difficulties are envisaged for the current or future years in complying with these indicators. (*Alternatively explain any revisions required to the original indicators.*)

All treasury management operations have also been conducted in full compliance with the Authority's Treasury Management Practices. *Alternatively provide details if there have been any breaches of indicators, other limits or procedures as specified in the TMPs.*

9 Annual Investment Strategy

The Treasury Management Strategy Statement (TMSS) for 2025/26, which includes the Annual Investment Strategy, was approved by the Authority on **XXXX**. In accordance with the CIPFA Treasury Management Code of Practice, it sets out the Authority's investment priorities as being:

- Security of capital
- Liquidity
- Yield

The Authority will aim to achieve the optimum return (yield) on its investments commensurate with proper levels of security and liquidity and with the Authority's risk appetite. In the current economic climate, it is considered appropriate to keep investments short term to cover cash flow needs, but also to seek out value available in periods up to 12 months with high credit quality financial institutions, using the MUFG Corporate Markets suggested creditworthiness approach, including a minimum sovereign credit rating and Credit Default Swap (CDS) overlay information. *(Amend if you use your own creditworthiness approach.)*

Creditworthiness

The UK's sovereign rating has proven robust through the first half of 2025/26. The Government is expected to outline in detail its future fiscal proposals in the Budget scheduled for 26 November 2025.

Investment Counterparty criteria

The current investment counterparty criteria selection approved in the TMSS is meeting the requirement of the treasury management function OR *insert any changes to the criteria you wish to make, with supporting criteria.*

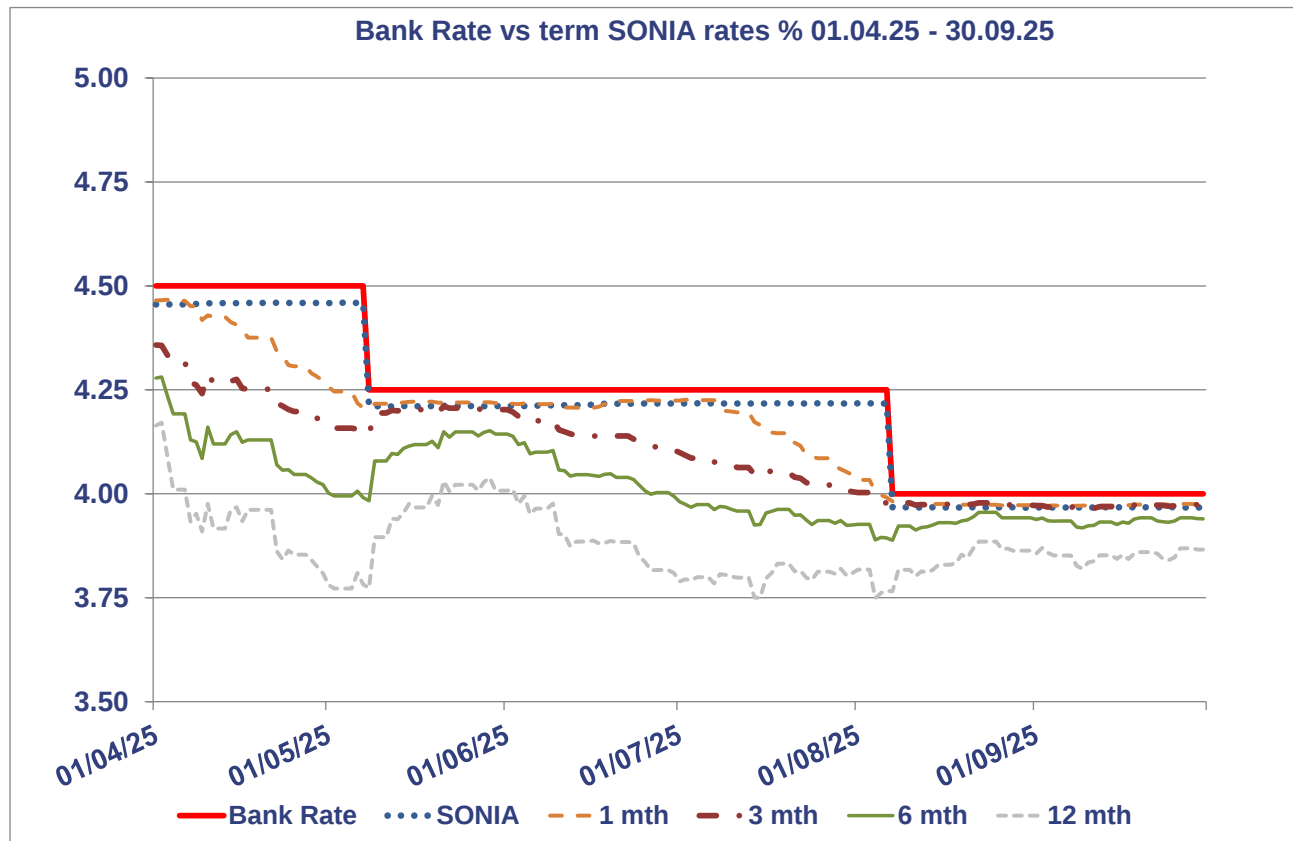
CDS prices

It is noted that sentiment in the current economic climate can easily shift, so it remains important to undertake continual monitoring of all aspects of risk and return in the current circumstances.

Investment balances

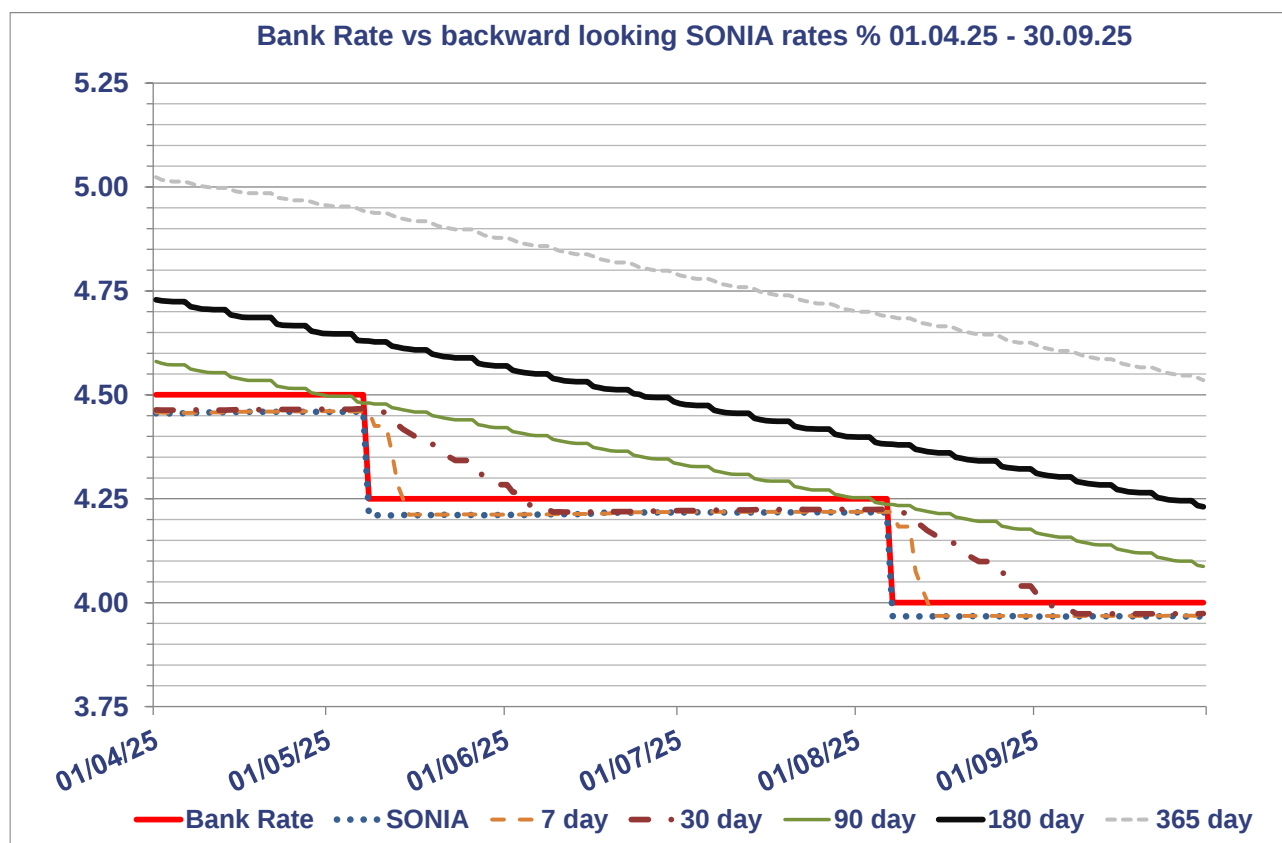
The average level of funds available for investment purposes during the first half of the financial year was **£xxxm**. These funds were available on a temporary basis, and the level of funds available was mainly dependent on the timing of precept payments, receipt of grants and progress on the capital programme. The Authority holds **£xxm** core cash balances for investment purposes (i.e., funds available for more than one year).

Investment performance year to date as of 30 September 2025



	Bank Rate	SONIA	1 mth	3 mth	6 mth	12 mth
High	4.50	4.46	4.47	4.36	4.28	4.17
High Date	01/04/2025	07/05/2025	03/04/2025	01/04/2025	02/04/2025	02/04/2025
Low	4.00	3.97	3.97	3.96	3.89	3.75
Low Date	07/08/2025	29/08/2025	16/09/2025	08/09/2025	07/08/2025	04/08/2025
Average	4.23	4.19	4.16	4.10	4.01	3.88
Spread	0.50	0.49	0.50	0.39	0.39	0.42

The table above covers the first half of 2025/26.



	Bank Rate	SONIA	7 day	30 day	90 day	180 day	365 day
High	4.50	4.46	4.46	4.47	4.58	4.73	5.02
High Date	01/04/2025	07/05/2025	28/04/2025	06/05/2025	01/04/2025	01/04/2025	01/04/2025
Low	4.00	3.97	3.97	3.97	4.09	4.23	4.54
Low Date	07/08/2025	29/08/2025	04/09/2025	10/09/2025	30/09/2025	30/09/2025	30/09/2025
Average	4.23	4.19	4.20	4.24	4.34	4.48	4.79
Spread	0.50	0.49	0.49	0.49	0.49	0.50	0.49

The table above covers the first half of 2025/26.

Investment performance year to date as of 30 September 2025

(Please insert your chosen backward or forward-looking SONIA benchmark which should reflect the average duration/risk appetite inherent to the Authority's investment portfolio.)

Period	SONIA benchmark return	Authority performance	Investment interest earned
7 day			
1 month			
3 month			
6 month			
12 month			

As illustrated, the Authority *under/outperformed* the benchmark by **xx bps**. The Authority's budgeted investment return for 2025/26 is **£xx**, and performance for the year to date is in line with the budget / **£xx** above budget / **£xx** below budget.

Fund investments *(if relevant)*

- Money Market Funds (MMFs)
- Ultra-Short-Dated Bond Funds (USDBFs)
- Short-Dated Bond Funds (SDBFs)
- Multi-Asset Income Funds (MAIFs)
- Property Funds

Update members on the performance of investments in funds and expected future performance adding in information received from the fund manager about performance / outlook / impact etc, use of statutory pooled fund override. The IFRS9 pooled fund over-ride was extended to 31 March 2029 for investments in place prior to 1 April 2024 but expired on 31 March 2025 for the purpose of any intention to apply it to other funds initiated after that date.

Approved limits

Officers can confirm that the approved limits within the Annual Investment Strategy were not breached during the period ended 30 September 2025. *(Alternatively provide information on any breaches of limits.)*

Clients may wish to consider adding wording in to explain any particular stresses e.g., a rundown of reserves and balances caused by high demand for temporary accommodation from the homeless, and on-going demand for specialist support in respect of children and adult social care services.

Also add in an explanation of any changes to the original investment strategy in your TMSS/AIS 2025/26 report in order to deal with the issues outlined in this section on investing.

Clients may wish to include a list of investments, if so insert..... A full list of investments held as of 30 September 2025 is in appendix 2.

10 Other

Please add any other treasury management issues, (e.g., a significant unexpected increase in risk and measures put in place to manage that risk), that should be brought to the attention of members, and which are unique to your Authority and have arisen since you submitted the original TMSS and AIS for approval. Summarise any specific changes you wish Members to agree to.

Clients may wish to consider whether to add some comments around the following issues if they are relevant to their Authority: -

1. Changes in Risk Appetite

The 2021 CIPFA Codes and guidance notes place importance on risk management. Where an authority changes its risk appetite e.g., for moving surplus cash into or out of certain types of investment funds or other types of investment instruments, this change in risk appetite and policy should be brought to members' attention in treasury management update reports.

You may wish to consider adding some wording if you had a strategy of purchasing **commercial property** to generate income, now that PWLB borrowing is no longer available.

2. Sovereign Limits

If you have specified a minimum sovereign rating of AA- for all your approved counterparties, **you may wish to amend this to exclude the UK from this requirement given it currently sits at this rating level with one of the three main rating agencies**. If you wish to incorporate a sovereign limit, we suggest lending to UK banks and building societies plus banks in other countries with at least one sovereign rating of a minimum of AA-.

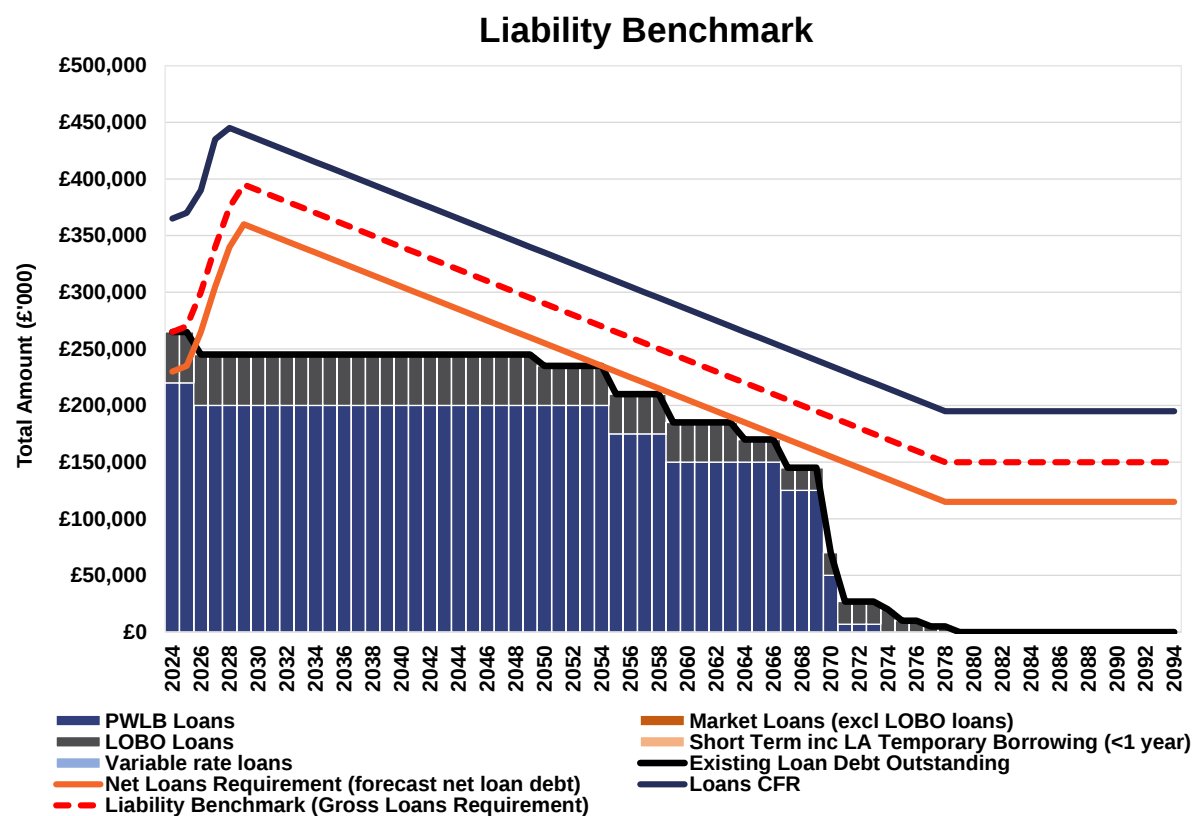
3. Sources of Borrowing

You may want to consider adding any potential new sources of borrowing to your list of approved sources of borrowing e.g., National Wealth Fund.

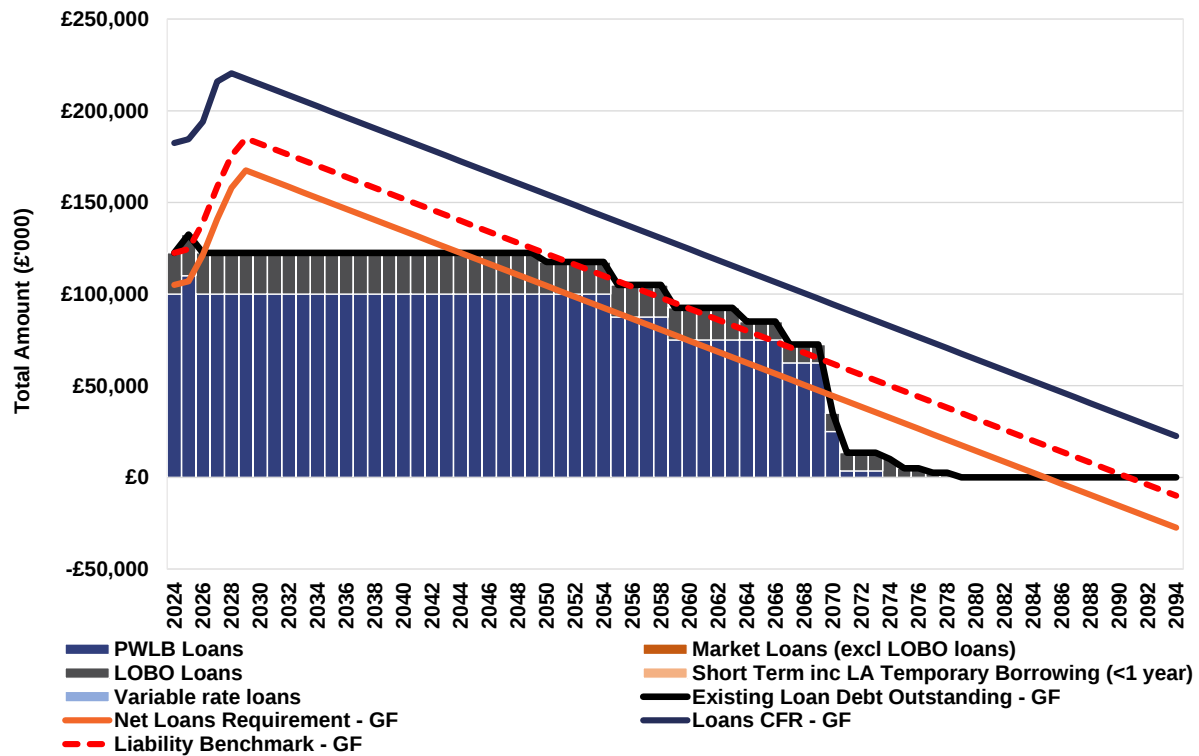
Comparison of borrowing parameters to actual external borrowing (an extract of the calculations is shown below).

Clients with HRA can use rows below to split data between GF and HRA if required. No requirement for clients with just GF to complete data below.

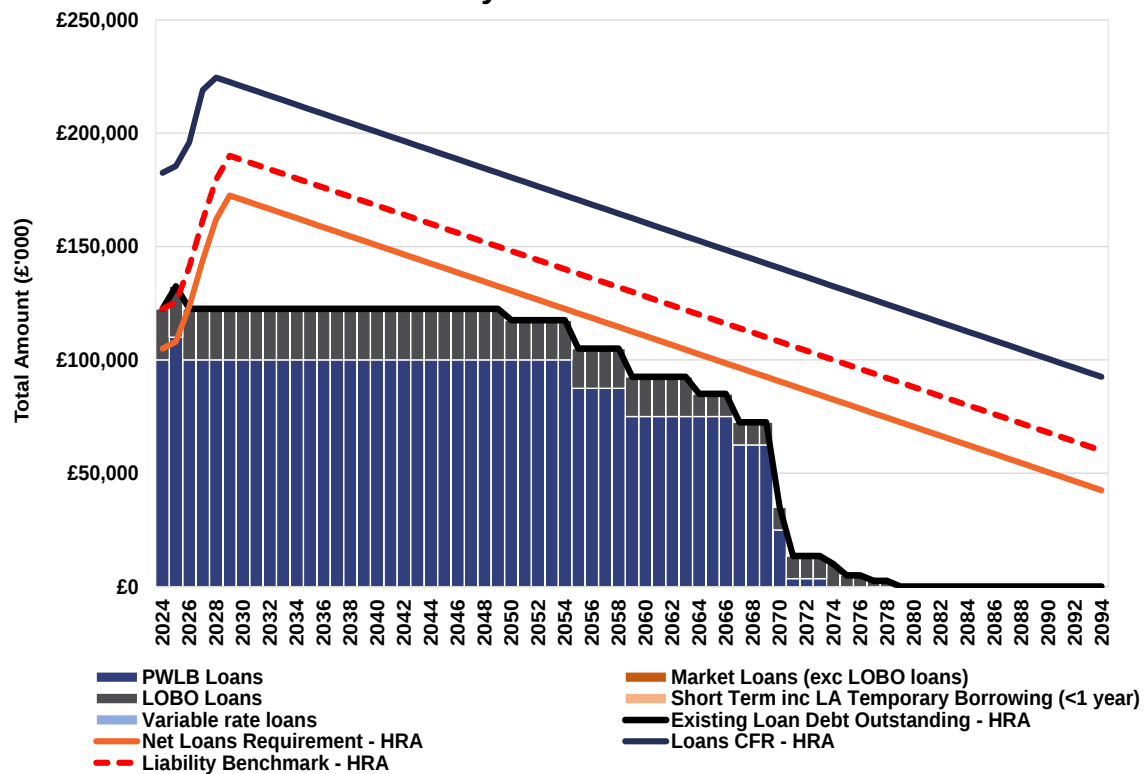
The CFR, debt liability benchmark and borrowing can be shown in total or split between General Fund/HRA as required.



Liability Benchmark - General Fund



Liability Benchmark - HRA



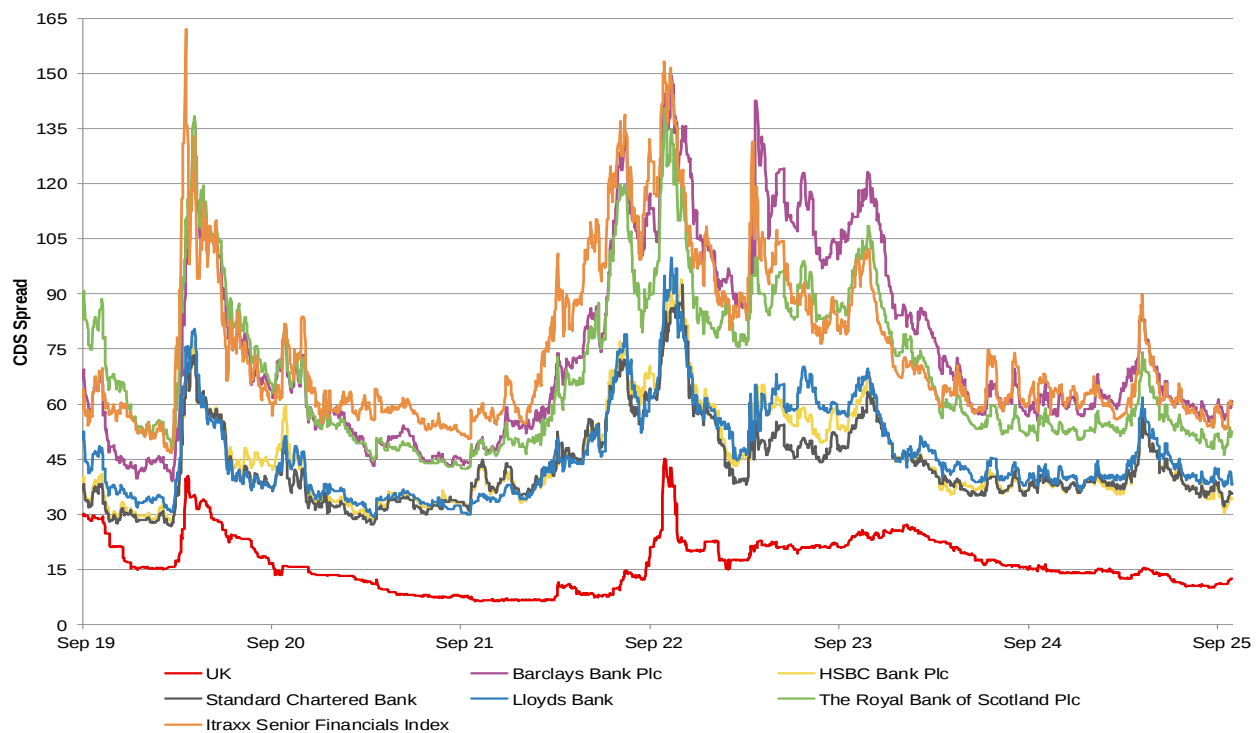
APPENDIX 2: Investment Portfolio

Investments held as of 30 September 2025 compared to our counterparty list:

Insert the MUFG Corporate Markets investment report for 30 September 2025

UK Banks' 5 Year Senior Debt CDS Spreads as of 30 September 2025

This is an optional graph which shows the assessment of creditworthiness risk of key banks. The cost of insuring against default is low in historic terms. (The chart below shows the cost in basis points of ensuring against the prospect of default on 5 year "paper" issued by major UK banks v the ITRAXX Senior Financials Index.)



APPENDIX 3: Approved Countries for Investments as of 30 September 2025

Clients may wish to draw the attention of members to any changes to their approved list of countries for investments since their last report to members.

Based on lowest available rating

AAA

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

AA+

- Canada
- U.S.A.

AA

- Abu Dhabi (UAE)
- Finland
- Qatar

AA-

- U.K.

A+

- Belgium
- France

Date of issuance: 10.10.25

www.mpms.mufg.com

This report is intended for the use and assistance of customers of MUFG Corporate Markets. It should not be regarded as a substitute for the exercise by the recipient of its own judgement. MUFG Corporate Markets exists to provide its clients with advice primarily on borrowing and investment. We are not legal experts and we have not obtained legal advice in giving our opinions and interpretations in this paper. Clients are advised to seek expert legal advice before taking action as a result of any advice given in this paper. Whilst MUFG Corporate Markets makes every effort to ensure that all information provided by it is accurate and complete, it does not guarantee the correctness or the due receipt of such information and will not be held responsible for any errors therein or omissions arising there from. Furthermore, MUFG Corporate Markets shall not be held liable in contract, tort or otherwise for any loss or damage (whether direct, or indirect or consequential) resulting from negligence, delay or failure on the part of MUFG Corporate Markets or its officers, employees or agents in procuring, presenting, communicating or otherwise providing information or advice whether sustained by MUFG Corporate Markets customer or any third party directly or indirectly making use of such information or advice, including but not limited to any loss or damage resulting as a consequence of inaccuracy or errors in such information or advice. All information supplied by MUFG Corporate Markets should only be used as a factor to assist in the making of a business decision and should not be used as a sole basis for any decision.

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For further information, visit <https://eu.mpms.mufg.com/policies>



West Lindsey District Council

Monthly Investment Analysis Review

September 2025

Monthly Economic Summary

General Economy

The UK Manufacturing PMI fell to 46.2 in September, down from 47.0 in August and below market expectations of 47.1 signalling the steepest contraction in the sector since April. Firms cited weak domestic and export orders, including specific disruptions in the automotive supply chain due to plant stoppages at Jaguar Land Rover. Employment continued to decline whilst factory gate price inflation eased to its lowest level since December 2024, reflecting intense competitive pressures. Despite the contraction, business confidence reached its highest level since February, supported by increased investment and hopes for a rebound in order books. The S&P Global Flash UK Services PMI fell to 51.9 in September from 54.2 in August which was the highest since April 2024, and well below forecasts of 53.5. Strong business and consumer spending was not enough to overcome subdued UK economic conditions and heightened economic uncertainty. Service providers again recorded a particularly steep rise in their operating expenses, which was attributed to elevated wage pressures and efforts by suppliers to pass on higher payroll costs. There were also reports of rising energy bills, food prices and technology costs.

Combining the above left the UK Composite PMI at 51 in September, down from the one-year high of 53.5 in the previous month and missing the market consensus of 53 to reflect the slowest pace of expansion in private sector activity since May. New work at the aggregate level inched higher amid subdued export sales to the US and EU, as firms reported a lack of willingness-to-spend by clients, driving firms to depend on backlogs to sustain output. In the meantime, cost burdens rose sharply in the period due to wage pressures that have risen on more contributions to National Insurance, driving firms to increase their prices charged. Consequently, the employment subcomponent decreased for an eleventh straight month. Separately, the UK Construction PMI rose to 45.5 in August, from an over five-year low of 44.3 in July and slightly above market forecasts of 45. A slower contraction in commercial building helped offset sharper falls in residential and civil engineering work, with housing activity posting its steepest drop since February and civil engineering its worst since October 2020.

The UK economy stalled in July, in line with expectations, after expanding 0.4% in June. Services edged up 0.1% and construction also rose 0.2%. These gains were countered by a 0.9% fall in production with manufacturing down 1.3%. On the year, GDP grew 1.4%, the same pace as in June but slightly below expectations of 1.5%. Elsewhere, the UK's trade deficit widened to £5.3 billion in July, up from £5.01 billion in June and marked the largest gap since February. Exports rose by 2.3% m/m to £76.5 billion, while imports grew by 2.4% to a record high of £81.71 billion. Goods exports increased by 6.6%, supported by a 4.6% rise in shipments to the EU primarily due to a surge in aircraft exports to Germany. On the import side, goods activity advanced by 3.9% to a 13-month high of £50.9 billion, mainly due to increased imports of ships from South Korea and aircraft and cars from Germany. Meanwhile, services imports edged down by 0.1% to £28.8 billion.

The UK recorded a 232k rise in employment in the three months to July, coming above forecasts of 220k largely supported by full-time positions. The employment rate for those aged 16 to 64 edged up by 0.1 percentage points to 75.2%. The number of people holding second jobs also grew, reaching 1.301 million, equivalent to 3.8% of total employment. Meanwhile, total average weekly earnings (including bonuses) rose 4.7% y/y to £727 per week in the three months to July 2025 in line with forecasts. Private sector wage growth eased, and a small slowdown was also seen for the public sector. Adjusted for inflation, total earnings increased 0.5%, the same as in the previous period.

The Consumer Price Index increased 0.3% m/m in August, after a 0.1% rise in July and matching market expectations. The UK's annual inflation rate held steady at 3.8% in August, remaining near the highs last seen in January 2024. Inflation slowed for transport, with prices for air fares falling 3.5% and making the largest downward contribution...reversing the spike higher seen earlier in the summer due to the timing of this year's school holidays. Inflation was also lower for services, recreation and culture, clothing and footwear and steadied for housing and utilities. On the other hand, the largest upward contribution came from motor fuels.

The GfK Consumer Confidence Index slipped to -19 in September from -17 in August, as worries over looming tax hikes weighed on sentiment. All five

borrowing in the UK increased to £18.0 billion in August from £2.8 billion in July, the highest recorded borrowing for August since 2020. This was primarily due to a sharp fall in tax revenue, from £76.7 billion in July to £62.2 billion in August, which is typically at this stage of the fiscal year. Conversely, Government spending increased to £150 billion, with total public sector spending increased by £8.4 billion, driven by higher costs of public services, benefits, and debt interest.

US Economy

The US economy added 54k jobs in August, following an upwardly revised 106k in July and below forecasts of 65k. Meanwhile, the US economy grew at a 3.0% annualised rate in Q2, rebounding from a 0.5% contraction in Q1 which had been the first quarterly decline in three years. The annual inflation rate accelerated to 2.9% in August, the highest since January, after holding at 2.7% in both June and July. Prices rose at a faster pace for food, used cars and trucks, and new vehicles. Also, energy costs increased for the first time in seven months with prices for gasoline and fuel oil decreasing less and natural gas prices remaining elevated at 13.8%. Core consumer prices, which exclude food and energy, rose by 0.3% from the previous month in August of 2025. Finally, food price inflation in the US picked up to 3.2% in August, the steepest since October 2023, from 2.9% in July, driven by an acceleration in food-at-home prices.

EU Economy

The annual inflation rate in the Eurozone rose to 2.2% in September, up from 2.0% in the previous three months, moving slightly above the European Central Bank's 2.0% target. Meanwhile, the annual core inflation rate, which excludes prices of food, energy, and tobacco, was at 2.3% for a fifth consecutive month. The Eurozone economy expanded by 0.1% in Q2 2025. Despite beating market expectations of flat growth, it marked the weakest pace of expansion since late 2023. The slowdown reflects growing caution among businesses and households, as they weigh easing inflation and lower borrowing costs against rising trade uncertainty, particularly due to US tariffs. Among the bloc's major economies, Spain and France outperformed with growth of 0.7% and 0.3%, respectively. The Netherlands posted modest growth of 0.1%, while both Germany and Italy slipped into contraction, each shrinking by 0.1%.

Housing

The Halifax House Price Index in the UK rose 0.3% m/m in September easing from 0.4% in August, leaving the annual rate at 2.2%. The UK Nationwide House Price index grew 0.5% m/m in September, beating forecasts of 0.2%, leaving the annual rate also at 2.2%.

Currency

Sterling depreciated against the Dollar and the Euro.

September	Start	End	High	Low
GBP/USD	\$1.3550	\$1.3463	\$1.3660	\$1.3349
GBP/EUR	€1.1570	€1.1458	€1.1570	€1.1432

Interest Rate Forecasts

MUFG Corporate Markets maintained its current forecast. Capital Economics revised its forecast up 25bps from the end of Q4 2025 to end of Q3 2024 but kept rates falling eventually to 3%.

[illegible]

West Lindsey District Council

Current Investment List

Borrower	Principal (£)	Interest Rate	Start Date	Maturity Date	Lowest LT / Fund Rating	Historic Risk of Default	Expected Credit Loss (£)
Lloyds Bank Plc (RFB)	237,000	3.90%		Call	A+	0.000%	0
MMF CCLA	5,500,000	3.92%		MMF	AAAm		
MMF Insight	35,000	4.06%		MMF	AAAm		
MMF LGIM	7,465,000	4.05%		MMF	AAAm		
Borrower - Funds	Principal (£)	Interest Rate	Start Date	Maturity Date			
CCLA - The Local Authorities Property Fund	2,000,000	7.60%					
Total Investments	£15,237,000	4.47%					
Total Investments - excluding Funds	£13,237,000	3.99%				0.000%	£0
Total Investments - Funds Only	£2,000,000	7.60%					

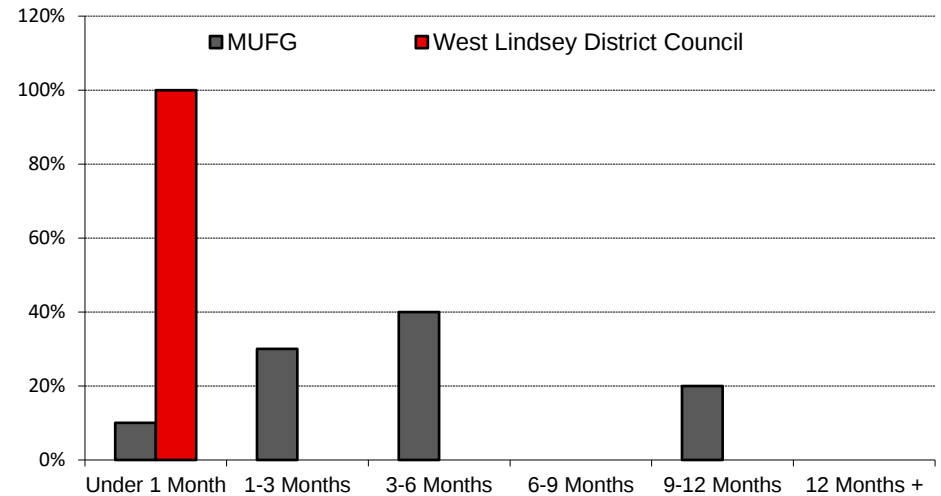
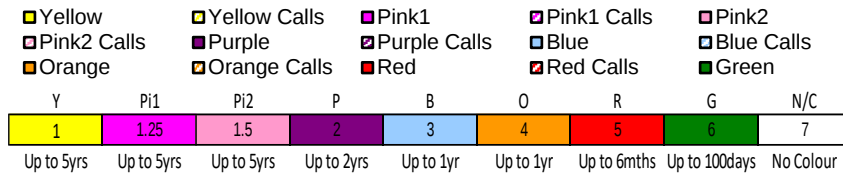
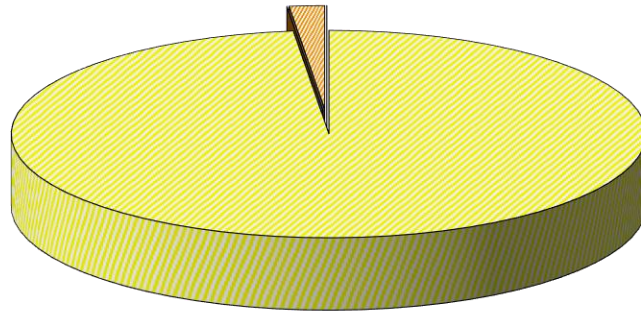
Note: An historic risk of default is only provided if a counterparty has a counterparty credit rating and is not provided for an MMF or USDBF, for which the rating agencies provide a fund rating. The portfolio's historic risk of default therefore measures the historic risk of default attached only to those investments for which a counterparty has a counterparty credit rating and also does not include investments which are not rated.

The Historic Risk of Default column is based on the lowest long term rating. If clients are using this % for their Expected Credit Loss calculation under IFRS 9, please be aware that the Code does not recognise a loss allowance where the counterparty is central government or a local authority since relevant statutory provisions prevent default. For these instruments, the Expected Credit Loss will be nil. Please note that we are currently using Historic Default Rates from 1990-2024 for Fitch, 1983-2024 for Moody's and 1981-2024 for S&P.

Where MUFG Corporate Markets have provided a return for a property fund, that return covers the 12 months to June 2025, which are the latest returns currently available.

West Lindsey District Council

Portfolio Composition by MUFG's Suggested Lending Criteria



Portfolios weighted average risk number = 1.05

WARoR = Weighted Average Rate of Return

WAM = Weighted Average Time to Maturity

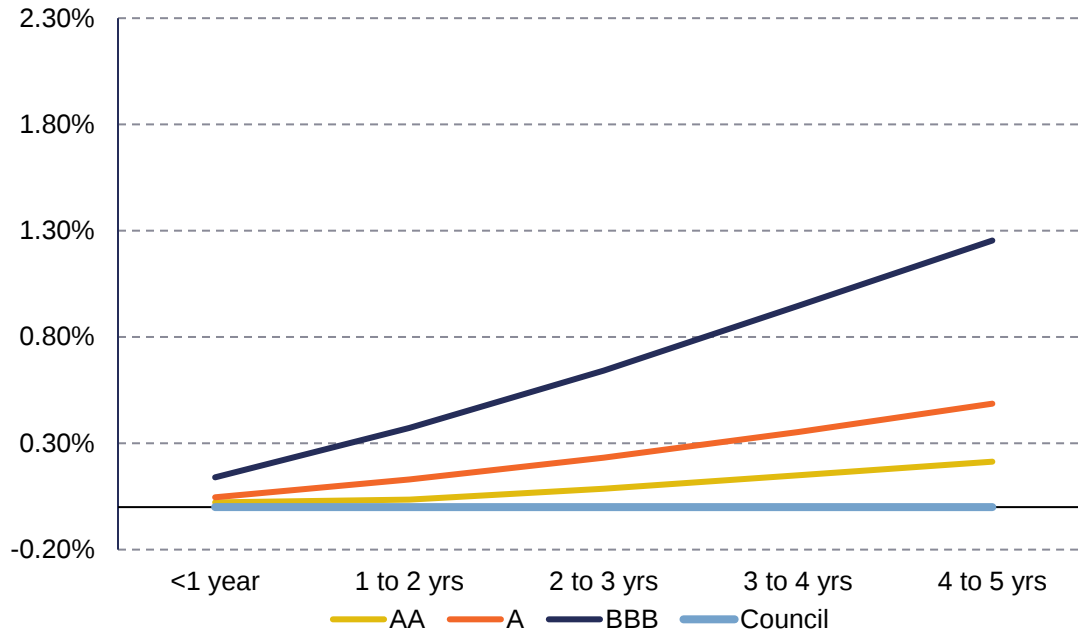
Excluding Calls/MMFs/USDBFs

	% of Portfolio	Amount	% of Colour in Calls	Amount of Colour in Calls	% of Call in Portfolio	WARoR	WAM	WAM at Execution	WAM	WAM at Execution
Yellow	98.21%	£13,000,000	100.00%	£13,000,000	98.21%	4.00%	0	0	0	0
Pink1	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Pink2	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Purple	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Blue	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Orange	1.79%	£237,000	100.00%	£237,000	1.79%	3.90%	0	0	0	0
Red	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Green	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
No Colour	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Total	100.00%	£13,237,000	100.00%	£13,237,000	100.00%	3.99%	0	0	0	0

West Lindsey District Council

Investment Risk and Rating Exposure

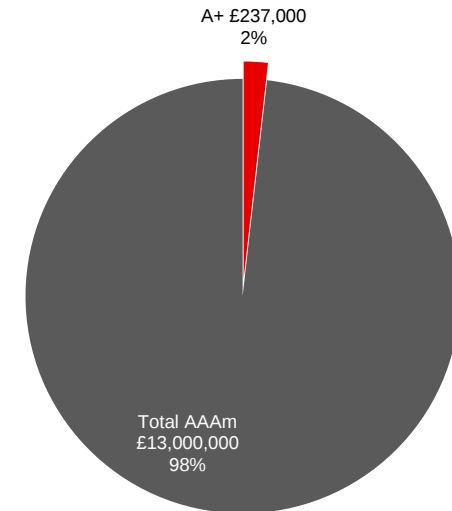
Investment Risk Vs. Rating Categories



Historic Risk of Default

Rating/Years	<1 year	1 to 2 yrs	2 to 3 yrs	3 to 4 yrs	4 to 5 yrs
AA	0.02%	0.04%	0.09%	0.15%	0.21%
A	0.05%	0.13%	0.23%	0.35%	0.49%
BBB	0.14%	0.37%	0.64%	0.95%	1.25%
Council	0.00%	0.00%	0.00%	0.00%	0.00%

Rating Exposure



Historic Risk of Default

This is a proxy for the average % risk for each investment based on over 30 years of data provided by Fitch, Moody's and S&P. It simply provides a calculation of the possibility of average default against the historical default rates, adjusted for the time period within each year according to the maturity of the investment.

Chart Relative Risk

This is the authority's risk weightings compared to the average % risk of default for "AA", "A" and "BBB" rated investments.

Rating Exposures

This pie chart provides a clear view of your investment exposures to particular ratings.

Note: An historic risk of default is only provided if a counterparty has a counterparty credit rating and is not provided for an MMF or USDBF, for which the rating agencies provide a fund rating. The portfolio's historic risk of default therefore measures the historic risk of default attached only to those investments for which a counterparty has a counterparty credit rating and also does not include investments which are not rated.

West Lindsey District Council

Monthly Credit Rating Changes FITCH

Date	Update Number	Institution	Country	Rating Action
15/09/2025	2093	France (Sovereign)	France	The Sovereign Rating was downgraded to 'A+' from 'AA-' and the Outlook on the Sovereign Rating was changed to Stable from Negative.
25/09/2025	2095	Coventry Building Society	United Kingdom	The Outlook on the Long Term Rating was changed to Stable from Negative.

West Lindsey District Council

Monthly Credit Rating Changes S&P

Date	Update Number	Institution	Country	Rating Action
26/09/2025	2096	Swedbank AB	Sweden	The Long Term and Short Term Ratings were upgraded to 'AA-' from 'A+' and to 'A-1+' from 'A-1' respectively. The Outlook on the Long Term Rating was also changed to Stable from Positive.

West Lindsey District Council

Monthly Credit Rating Changes MOODY'S

Date	Update Number	Institution	Country	Rating Action
16/09/2025	2094	Toronto-Dominion Bank	Canada	The Long Term Rating was upgraded to 'Aa1' from 'Aa2'. The Long Term Rating was also placed on Stable Outlook and removed from Positive Watch.

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MUFG Corporate Markets | 19th Floor | 51 Lime Street | London | EC3M 7DQ.



**Corporate Policy and
Resources**

**Thursday, 13 November
2025**

Subject: Mid-Year Treasury Management Report 2025-26

Report by:	Director of Finance and Assets (S151 Officer)
Contact Officer:	Sue Leversedge Financial Services Manager sue.leversedge@west-lindsey.gov.uk Caroline Capon Corporate Finance Team Leader Caroline.capon@west-lindsey.gov.uk
Purpose / Summary:	This report provides the Mid-Year update for Treasury Management Indicators in accordance with the Local Government Act 2003.

RECOMMENDATION(S):

The Corporate Policy and Resources Committee is asked to recommend the following to Full Council:

- **Note the report, the treasury activity and recommend approval of the revised prudential indicators at sections 5.2, 6.1 and 6.2.**

IMPLICATIONS

Legal: This report complies with the requirement of the Local Government Act 2003

Financial: FIN/108/26/CPR/CC

There are no financial implications as a direct result of this report.

Staffing: None arising as a result of this report

Equality and Diversity including Human Rights: None arising as a result of this report

Data Protection Implications : None arising as a result of this report

Climate Related Risks and Opportunities: This is a monitoring report only

Section 17 Crime and Disorder Considerations: This is a monitoring report only

Health Implications: This is a monitoring report only

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

CIPFA Code of Treasury Management Practice 2017

CIPFA The Prudential Code

Local Government Act 2003

Located in the Finance Department

Risk Assessment:

The Mid-Year Treasury Management Report reviews our assessment of Treasury Risks

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

x

1.1 This mid-year report has been prepared in compliance with the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Code of Practice on Treasury Management, and covers the following:

- An economic update for the first part of the 2025/26 financial year;
- A review of the Treasury Management Strategy Statement and Annual Investment Strategy;
- The Council's capital expenditure, as set out in the Capital Strategy, and prudential indicators;
- A review of the Council's investment portfolio for 2025/26;
- A review of the Council's borrowing strategy for 2025/26;
- A review of compliance with Treasury and Prudential Limits for 2025/26.

1.2 The Bank of England Base rate has reduced during 2025/26, with the potential for further reductions. The current rate is 4%.

1.3 There have been no changes to the Treasury Management Strategy Statement and Annual Investment Strategy.

1.4 The forecast out-turn for Capital Expenditure is £13.733m against the approved revised budget of £16.094m. The budget will be revised to £13.733m at Corporate Policy and Resources committee on 13th November 2025 with a request of £1.890m to be re-phased over future financial years and a net reduction in schemes of £0.471m in main related to the Home Upgrade Grant scheme.

1.5 The Council is projected to have circa £15.4m invested at the year end and have generated £0.586m in investment Interest. The returns on investments are higher than budgeted due to underspends in the capital programme meaning that cash balances are higher than anticipated. The Council's budgeted investment return for 2025/26 is £0.519m, and performance for the year is forecast to be £0.067m above budget at £0.586m.

1.6 It is anticipated that total external borrowing will be £24m at the year end. The increase is short term and for cashflow purposes.

2 Background

2.1 Capital Strategy

In December 2017, CIPFA issued revised Prudential and Treasury Management Codes. These require all local authorities to prepare a Capital Strategy which is to provide the following:

- a high-level 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.

2.2 Treasury Management

The Council operates a balanced budget, which broadly means cash raised during the year will meet its cash expenditure. Part of the treasury management operations ensure this cash flow is adequately planned, with surplus monies being invested in low risk counterparties, providing adequate liquidity initially before considering optimising investment returns.

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 the Council can meet its capital spending aspirations. This management of longer term cash may involve arranging long or short term loans, or using longer term cash flow surpluses, and on occasion any debt previously drawn may be restructured to meet Council risk or cost objectives.

Accordingly, treasury management is defined 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."

2.3 Key Changes to the Treasury and Capital Strategies

There are no changes to report to this committee.

3 Economics and Interest Rates (provided by MUFG)

3.1 The first half of 2025/26 saw:

- A 0.3% pick up in GDP for the period April to June 2025. More recently, the economy flatlined in July, with higher taxes for businesses restraining growth.
- The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% to 4.8% in July.
- CPI inflation has ebbed and flowed but finished September at 3.8%.
- Core CPI inflation eased to 3.6% in September.
- The Bank of England cut interest rates from 4.50% to 4.25% in May, and then to 4% in August.
- 10-year gilt yield fluctuated between 4.4% and 4.8%, ending the half year at 4.70%.

3.2 The economy's stagnation in June and July points more to a mild slowdown in GDP growth than a sudden drop back into a recession. Moreover, the drop in September's composite activity Purchasing Managers Index, from 53.8 in August to 52.9, was still consistent with GDP

growth of 0.3%-0.4% for the summer months. This is in line with the Bank of England's view, and it was encouraging that an improvement in manufacturing output growth could be detected, whilst the services PMI balance suggests non-retail services output grew by 0.5% q/q in Q3. Additionally, the services PMI future activity balance showed an uptick in September, although readings after the Chancellor's announcements at the Budget on 30th October will be more meaningful.

- 3.3 From a GDP perspective, the financial year got off to a bumpy start with the 0.3% m/m fall in real GDP in April as front-running of US tariffs in Q1 (when GDP grew 0.7% on the quarter) weighed on activity. Despite the underlying reasons for the drop, it was still the first fall since October 2024 and the largest fall since October 2023. However, the economy surprised to the upside in May and June so that quarterly growth ended up 0.3% q/q. Nonetheless, the 0.0% m/m change in real GDP in July will have caused some concern, with the hikes in taxes for businesses that took place in April this year undoubtedly playing a part in restraining growth. The weak overseas environment is also likely to have contributed to the 1.3% m/m fall in manufacturing output in July. That was the second large fall in three months and left the 3m/3m rate at a 20-month low of -1.1%. The 0.1% m/m rise in services output kept its 3m/3m rate at 0.4%, supported by stronger output in the health and arts/entertainment sectors. Looking ahead, ongoing speculation about further tax rises in the Autumn Budget on 26 November will remain a drag on GDP growth for a while yet. GDP growth for 2025 is forecast by Capital Economics to be 1.3%.
- 3.4 Sticking with future economic sentiment, the composite Purchasing Manager Index for the UK fell from 53.5 in August to 51.0 in September. The decline was mostly driven by a fall in the services PMI, which declined from 54.2 to 51.9. The manufacturing PMI output balance also fell, from 49.3 to 45.4. That was due to both weak overseas demand (the new exports orders balance fell for the fourth month in a row) and the cyber-attack-induced shutdown at Jaguar Land Rover since 1 September reducing car production across the automotive supply chain. The PMIs suggest tepid growth is the best that can be expected when the Q3 GDP numbers are released.
- 3.5 Turning to retail sales, and the 0.5% m/m rise in volumes in August was the third such rise in a row and was driven by gains in all the major categories except fuel sales, which fell by 2.0% m/m. Sales may have been supported by the warmer-than-usual weather. If sales were just flat in September, then in Q3 sales volumes would be up 0.7% q/q compared to the 0.2% q/q gain in Q2.
- 3.6 With the November Budget edging nearer, the public finances position looks weak. Public net sector borrowing of £18.0bn in August means that after five months of the financial year, borrowing is already £11.4bn higher than the OBR forecast at the Spring Statement in March. The overshoot in the Chancellor's chosen fiscal mandate of the current budget is even greater with a cumulative deficit of £15.3bn. All this was due to both current receipts in August being lower than the OBR forecast (by £1.8bn) and current expenditure being higher (by £1.0bn). Over the first five months of the financial year, receipts have fallen short by a total

of £6.1bn (partly due to lower-than-expected self-assessment income tax) and current expenditure has overshot by a total of £3.7bn (partly due to social benefits and departmental spending). Furthermore, what very much matters now is the OBR forecasts and their impact on the current budget in 2029/30, which is when the Chancellor's fiscal mandate bites. As a general guide, Capital Economics forecasts a deficit of about £18bn, meaning the Chancellor will have to raise £28bn, mostly through higher taxes, if she wants to keep her buffer against her rule of £10bn.

- 3.7 The weakening in the jobs market looked clear in the spring. May's 109,000 m/m fall in the PAYE measure of employment was the largest decline (barring the pandemic) since the data began and the seventh in as many months. The monthly change was revised lower in five of the previous seven months too, with April's 33,000 fall revised down to a 55,000 drop. More recently, however, the monthly change was revised higher in seven of the previous nine months by a total of 22,000. So instead of falling by 165,000 in total since October, payroll employment is now thought to have declined by a smaller 153,000. Even so, payroll employment has still fallen in nine of the ten months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October Budget. The number of job vacancies in the three months to August stood at 728,000. Vacancies have now fallen by approximately 47% since its peak in April 2022. All this suggests the labour market continues to loosen, albeit at a declining pace.
- 3.8 A looser labour market is driving softer wage pressures. The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.8% in July. The rate for the private sector slipped from 5.5% to 4.7%, putting it on track to be in line with the Bank of England's Q3 forecast (4.6% for September).
- 3.9 CPI inflation fell slightly from 3.5% in April to 3.4% in May, and services inflation dropped from 5.4% to 4.7%, whilst core inflation also softened from 3.8% to 3.5%. More recently, though, inflation pressures have resurfaced, although the recent upward march in CPI inflation did pause for breath in August, with CPI inflation staying at 3.8%. Core inflation eased once more too, from 3.8% to 3.6%, and services inflation dipped from 5.0% to 4.7%. So, we finish the half year in a similar position to where we started, although with food inflation rising to an 18-month high of 5.1% and households' expectations for inflation standing at a six year high, a further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- 3.10 An ever-present issue throughout the past six months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the 10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the "Liberation Day" tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May before easing, as trade tensions continued

to ease and markets increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended Q2 at 4.50%.

- 3.11 More recently, the yield on the 10-year gilt rose from 4.46% to 4.60% in early July as rolled-back spending cuts and uncertainty over Chancellor Reeves' future raised fiscal concerns. Although the spike proved short lived, it highlighted the UK's fragile fiscal position. In an era of high debt, high interest rates and low GDP growth, the markets are now more sensitive to fiscal risks than before the pandemic. During August, long-dated gilts underwent a particularly pronounced sell-off, climbing 22 basis points and reaching a 27-year high of 5.6% by the end of the month. While yields have since eased back, the market sell-off was driven by investor concerns over growing supply-demand imbalances, stemming from unease over the lack of fiscal consolidation and reduced demand from traditional long-dated bond purchasers like pension funds. For 10-year gilts, by late September, sticky inflation, resilient activity data and a hawkish Bank of England have kept yields elevated over 4.70%.
- 3.12 The FTSE 100 fell sharply following the "Liberation Day" tariff announcement, dropping by more than 10% in the first week of April - from 8,634 on 1 April to 7,702 on 7 April. However, the de-escalation of the trade war coupled with strong corporate earnings led to a rapid rebound starting in late April. As a result, the FTSE 100 closed Q2 at 8,761, around 2% higher than its value at the end of Q1 and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed Q3 at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors' global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings.

4. Interest Rate Forecasts

- 4.1 The Council's treasury advisor, MUFG, have provided the following forecasts on 11th October 2025. The latest forecast sets out a view that both short and long-dated interest rates will be elevated for some little while, as the Bank of England seeks to reduce inflation in the economy.
- 4.2 The current and previous PWLB rate forecasts below are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most authorities since 1st November 2012.

MUFG Corporate Markets Interest Rate View 11.08.25													
	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28
BANK RATE	4.00	4.00	3.75	3.75	3.50	3.50	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.30	3.40	3.40	3.40
12 month ave earnings	4.00	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.30	3.40	3.50	3.60	3.60
5 yr PWLB	4.80	4.70	4.50	4.40	4.30	4.30	4.30	4.20	4.20	4.20	4.20	4.10	4.10
10 yr PWLB	5.30	5.20	5.00	4.90	4.80	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60
25 yr PWLB	6.10	5.90	5.70	5.70	5.50	5.50	5.50	5.40	5.40	5.30	5.30	5.30	5.20
50 yr PWLB	5.80	5.60	5.40	5.40	5.30	5.30	5.30	5.20	5.20	5.10	5.10	5.00	5.00

Additional notes by MUFG on this forecast table: -

Our latest forecast on 11 August sets out a view that short, medium and long-dated interest rates will fall back over the next year or two, although there are upside risks in respect of the stickiness of inflation and a continuing tight labour market, as well as the size of gilt issuance.

4.3 PWLB Rates (provided by MUFG)

4.4 Gilt yields and PWLB certainty rates have remained relatively volatile throughout the six months under review, but the general trend has been for medium and longer dated parts of the curve to shift higher whilst the 5-year part of the curve finished September close to where it begun in April.

4.5 Concerns around the stickiness of inflation, elevated wages, households' inflation expectations reaching a six-year high, and the difficult funding choices facing the Chancellor in the upcoming Budget on 26 November dominated market thinking, although international factors emanating from the Trump administration's fiscal, tariff and geo-political policies also played a role.

4.6 At the beginning of April, the 1-year certainty rate was the cheapest part of the curve at 4.82% whilst the 25-year rate was relatively expensive at 5.92%. Early September saw the high point for medium and longer-dated rates, although there was a small reduction in rates, comparatively speaking, by the end of the month.

4.7 The spread in the 5-year part of the curve (the difference between the lowest and highest rates for the duration) was the smallest at 37 basis points whilst, conversely, the 50-years' part of the curve saw a spread of 68 basis points.

4.8 At this juncture, MUFG Corporate Markets still forecasts rates to fall back over the next two to three years as inflation dampens, although there is upside risk to all forecasts at present. The CPI measure of inflation is expected to fall below 2% in early 2027 but hit a peak of 4% or higher later in 2025.

4.9 The Bank of England announced in September that it would be favouring the short and medium part of the curve for the foreseeable future when issuing gilts, but market reaction to the November Budget is likely to be the decisive factor in future gilt market attractiveness to investors and their willingness to buy UK sovereign debt.

5. Treasury Management Strategy Statement and Annual Investment Strategy update

5.1 The Treasury Management Strategy Statement (TMSS) for 2025/26, which includes the Annual Investment Strategy, was approved by the Council on 3 March 2025.

5.2 The underlying TMSS approved previously requires revision in the light of economic and operational movements during the year. The proposed changes and supporting detail for the changes are set out below:

Prudential Indicator 2025/26	Original £'000	Revised Prudential Indicator £'000
Authorised Limit	40,000	40,000
Operational Boundary	35,000	35,000
External Debt	24,000	24,000
Investments	(13,000)	(15,439)
Net Borrowing	11,000	8,561
Capital Financing Requirement	35,251	35,251

6 The Council's Capital Position (Prudential Indicators)

This part of the report is structured to update:

- The Council's capital expenditure plans;
- How these plans are being financed;
- The impact of the changes in the capital expenditure plans on the prudential indicators and the underlying need to borrow;
- Compliance with the limits in place for borrowing activity.

6.1 Prudential Indicator for Capital Expenditure

This Table shows the revised estimates for capital expenditure and the changes since the capital programme was agreed in March. It draws together the main strategy elements of the capital expenditure plans, highlighting the original supported and unsupported elements of the capital programme, and the expected financing arrangements of this capital expenditure. The borrowing element of the table increases the underlying indebtedness of the Council by way of the Capital Financing Requirement (CFR), although this will be reduced in part by revenue charges for the repayment of debt (the Minimum Revenue Provision). This direct borrowing may also be supplemented by maturing debt and other treasury requirements.

Capital Expenditure by Cluster £'000	2025/26 Original Estimate £'000	2025/26 Revised Estimate £'000
Corporate	35	35
Our Council	547	999
Our People	1,632	4,606
Our Place	6,378	8,093
Total capital expenditure	8,593	13,733
Financed by:		
Capital receipts	52	205
Capital grants	2,076	4,780
Earmarked Reserves	6,066	8,178
S106	255	426
Borrowing	143	143
Total Financing	8,593	13,733

6.2 Changes to the Prudential Indicators for the Capital Financing Requirement (CFR)

The table below shows the CFR, which is the underlying external need to incur borrowing for a capital purpose. It also shows the expected debt position over the period, which is termed the Operational Boundary.

During the half year ended 30 September 2025, the Council has operated within the treasury and prudential indicators set out in the Council's Treasury Management Strategy. The Director of Finance and Assets (S151) reports that no difficulties are envisaged for the current or future years in complying with prudential indicators.

	2025/26 Original Estimate £'000	2025/26 Revised Estimate £'000
Prudential Indicators		
Capital Expenditure	13,383	13,733
Capital Financing Requirement (CFR)	35,251	35,251
Of Which Commercial Property	18,661	18,661
Annual Change in CFR	-834	-834
In year Borrowing Requirement	24,000	24,000
Under/(Over) Borrowing	11,251	11,251
Ratio of financing costs to net revenue stream	8.94%	7.48%
Incremental impact of capital investment decisions		
Increase/ Reduction(-) in Council Tax (band change per annum)	0	-£9.32

Please note the above prudential indicators assume a revenue provision will be made for the repayment of debts in 2025/26 of £0.834m.

6.3 Limits to Borrowing Activity

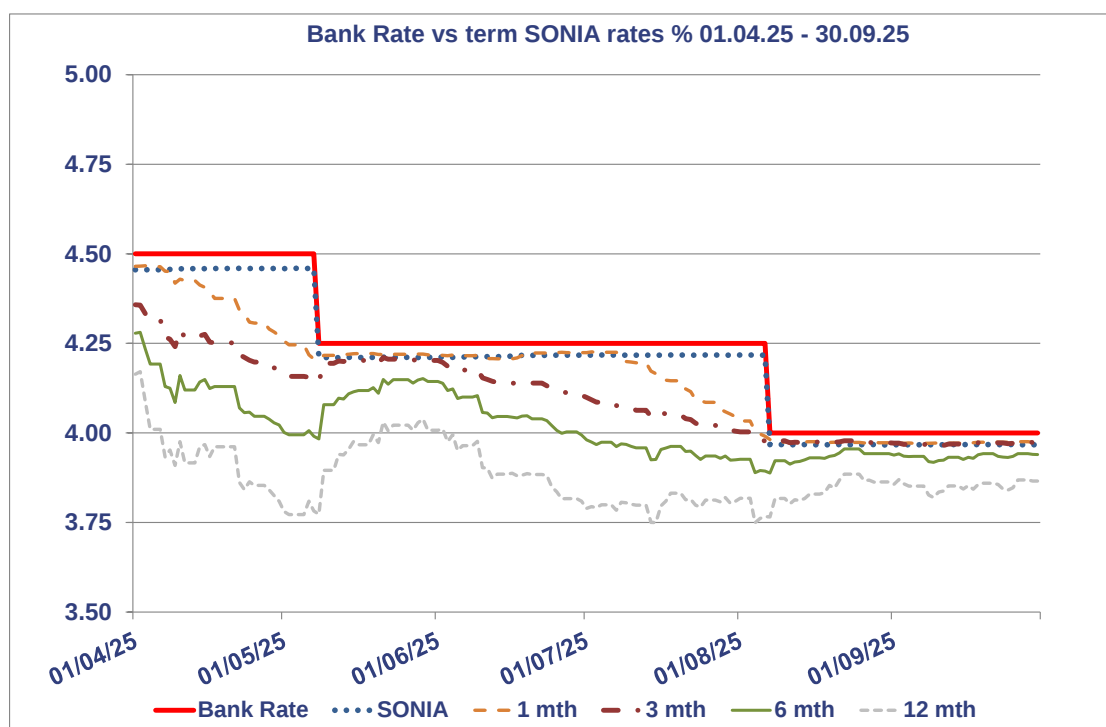
The first key control over the treasury activity is a prudential indicator to ensure that over the medium term, net borrowing (borrowings less investments) will only be for a capital purpose. Gross external borrowing should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of any additional CFR for 2025/26 and next two financial years. This allows some flexibility for limited early borrowing for future years. The Council has approved a policy for borrowing in advance of need which will be adhered to if this proves prudent.

A further prudential indicator controls the overall level of borrowing. This is the Authorised Limit which represents the limit beyond which borrowing is prohibited and needs to be set and revised by Members. It reflects the level of borrowing which, while not desired, could be afforded in the short term, but is not sustainable in the longer term. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003.

7.1 In accordance with the CIPFA Treasury Management Code of Practice, it is the Council's priority to ensure security of capital and liquidity, and to obtain an appropriate level of return which is consistent with the Council's risk appetite. In the current economic climate, it is considered appropriate to keep investments short term to cover cash flow needs.

7.2 As shown by the interest rate forecasts in section 4.2, rates are at levels not seen since before the financial crash of 2008 and the austerity measures which followed. It is anticipated rates will now decrease slowly and settle around 3% in the medium term. This means investment returns are higher than in previous years and this combined with larger investment balances than expected means increased investment income in 2024/25 is anticipated.

7.3 The Council held £15.2m of investments as of 30 September 2025 (£23.1m on 1st April 2025). The annualised investment rate for the first six months of the year is 4.388% against the Sterling Overnight Indexed Average (SONIA) average rate of 4.19%. The weighted average interest rate is 4.366%.



7.4 The Council's budgeted investment return for 2025/26 is £0.519m, and performance for the year is forecast to be £0.067m above budget at £0.586m, this is due to higher balances than expected.

7.5 The Director of Finance and Assets (S151) confirms that the approved limits within the Annual Investment Strategy were not breached during the first six months of 2025/26.

8 Investment Counterparty criteria

8.1 The current investment counterparty criteria selection approved in the TMSS is meeting the requirement of the treasury management function.

8.2 Treasury Officers continue to mitigate investment risk in accordance with Treasury Management Practices.

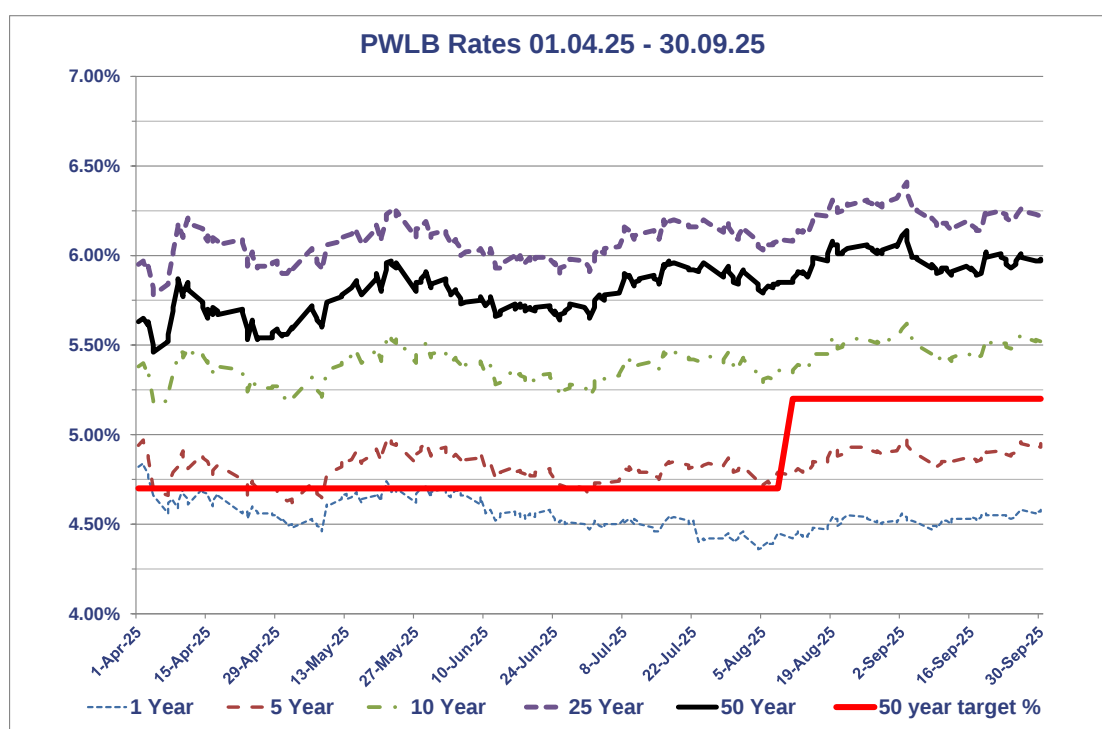
9. Borrowing

9.1 The Council's capital financing requirement (CFR) for 2025/26 is forecast to be £35.251m. The CFR denotes the Council's underlying need to borrow for capital purposes. If the CFR is positive the Council may borrow from the PWLB or the market (external borrowing) or from internal balances on a temporary basis (internal borrowing). The balance of external and internal borrowing is generally driven by market conditions.

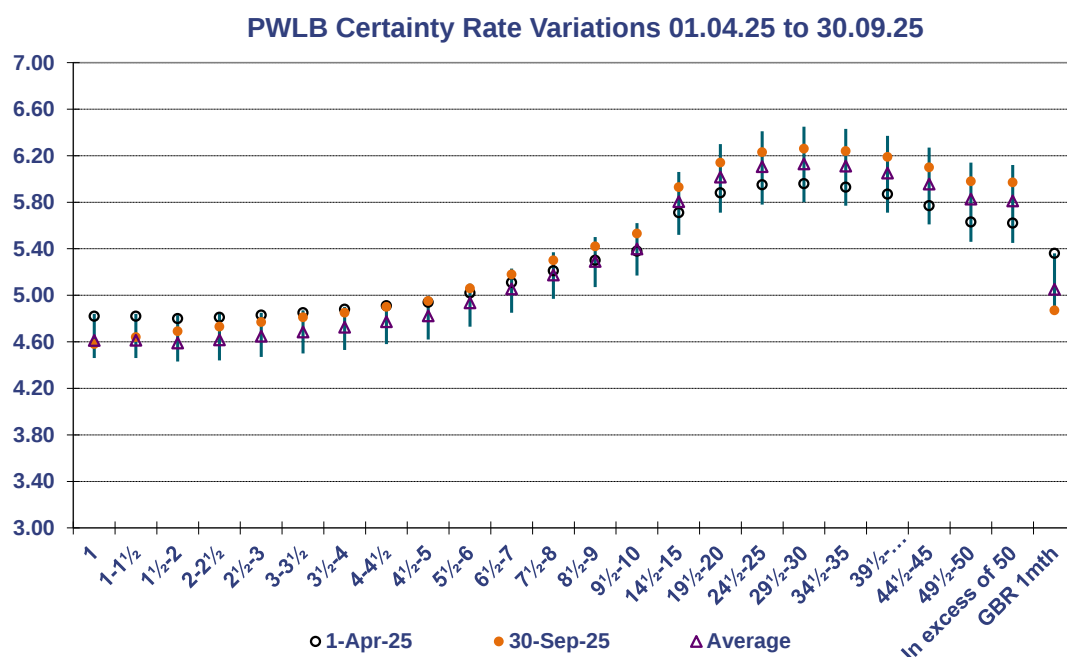
9.2 Due to the overall financial position and the underlying need to borrow for capital purposes (the capital financing requirement - CFR), new external borrowing of £10m was undertaken in the first six months of the financial year. As this was short term temporary borrowing for cashflow purposes, £5m was also repaid. External borrowing is at £19m at the end of quarter two, by quarter 4 this is anticipated to be £24m. This is a prudent and cost-effective approach in the current economic climate but will require ongoing monitoring in the event that upside risk to gilt yields prevails.

9.3 **INTERNAL BORROWING:** The Council forecasts that by the end of the financial year it will have cumulatively £11.3m of internal borrowing

9.4 The graph and table below show the movement in PWLB certainty rates for the first six months of the year:



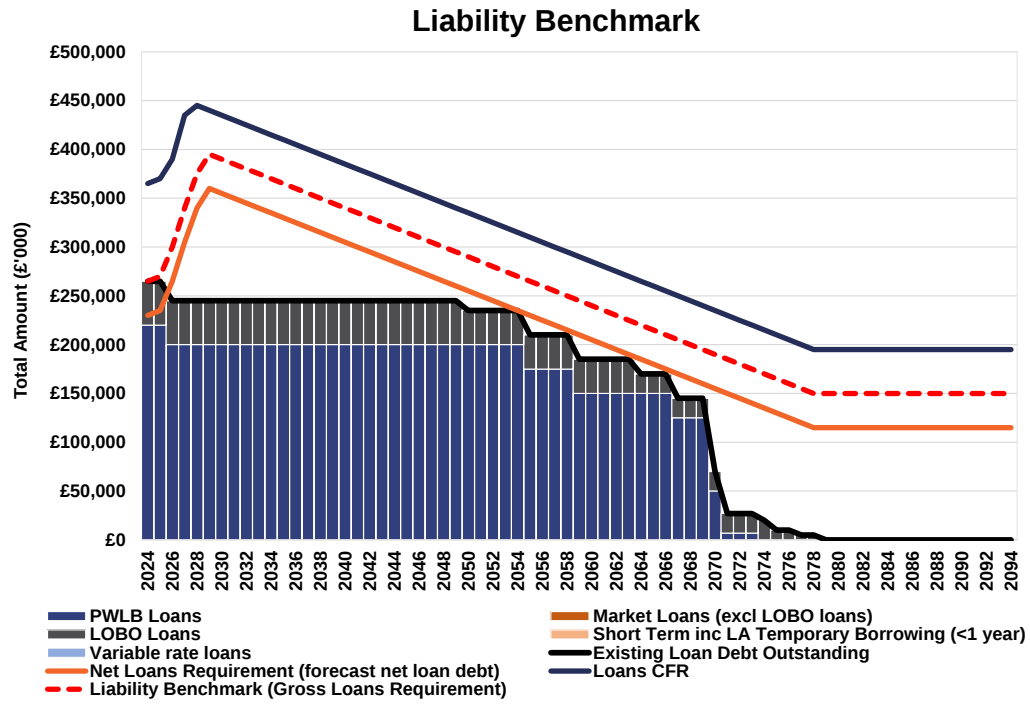
	1 Year	5 Year	10 Year	25 Year	50 Year
01/04/2025	4.82%	4.94%	5.38%	5.95%	5.63%
30/09/2025	4.58%	4.95%	5.53%	6.23%	5.98%
Low	4.36%	4.62%	5.17%	5.78%	5.46%
Low date	04/08/2025	02/05/2025	02/05/2025	04/04/2025	04/04/2025
High	4.84%	4.99%	5.62%	6.41%	6.14%
High date	02/04/2025	21/05/2025	03/09/2025	03/09/2025	03/09/2025
Average	4.55%	4.82%	5.40%	6.11%	5.83%
Spread	0.48%	0.37%	0.45%	0.63%	0.68%



10 Liquidity Benchmark

10.1 To Compare the Council's actual borrowing against an alternative strategy, a Liability Benchmark has been calculated showing the lowest risk level of borrowing. This prudential indicator is made up of four components:

- Existing loan debt outstanding: the Authority's existing loans that are still outstanding in future years.
- 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.
- 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.
- Liability benchmark (or gross loans requirement): this equals net loans requirement plus short-term liquidity allowance



APPENDIX B: Approved countries for investments as at 30th September 2025

Based on lowest available rating

AAA

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

AA+

- Canada
- U.S.A.

AA

- Abu Dhabi (UAE)
- Finland
- Qatar

AA-

- U.K.

A+

- Belgium
- France

Agenda Item 6f



Corporate Policy and
Resources Committee

Thursday, 13 November
2025

Subject: Proposed Fees and Charges 2026/2027

Report by:

Director of Finance and Assets (Section 151
Officer)

Contact Officer:

Sue Leversedge
Financial Services Manager

sue.leversedge@west-lindsey.gov.uk

Purpose / Summary:

Proposed Fees and Charges to take effect from
1 April 2026.

RECOMMENDATION(S):

1. That Members recommend to Council for approval and inclusion within the 2025/2026 Revenue Budget the proposed Fees and Charges at **Appendix A**, as well as those recommended by Prosperous Communities Committee detailed at **Appendices B and C* (*commercially sensitive)**.
2. That the Corporate Policy and Resources Committee accepts the recommendation from the Prosperous Communities Committee and approves free car parking on Friday 14th of November 2025 (Gainsborough) and Saturday 6th of December 2025 (Market Rasen) when Winter Events are to be held (Section 5.2).
3. That the Corporate Policy and Resources Committee accepts the recommendation from the Prosperous Communities Committee and approves the request for 1 day of free parking in Gainsborough and Market Rasen when Winter Events are to be held, for the years 2026, 2027 and 2028. Delegated Authority be granted to the Chief Executive to determine and vary the date on which free parking is held each year up until 2028, in consultation with Event Organisers and the Chairman of the Policy and Resources Committee (Section 5.2).

IMPLICATIONS

Legal:

Where fees and charges are set by legislation at national statutory rates, these will be applied as notified.

Financial : FIN/97/26/CPR/SL

The 2026/2027 fees and charges are explained in the body of this report. The budgetary implications of any amendments to fees and the forecast level of demand for each service will be built into the Council's revenue budget.

Most of these charges have been previously approved and/or remain static, and the impact of proposed fee amendments alongside forecast demand mean a benefit to the Medium Term Financial Plan (MTFP) of £81.5k in 2026/2027, rising to £126.4k in 2030/2031.

Proposed levels of fees and charges for 2026/2027 are based on the Council recovering costs.

Where inflationary increases have been applied to fees and charges 3.2% is proposed for 2026/2027. This is the lowest level possible which will enable the Council to cover significant increases in cost driven by the pay award for 2025/2026.

Inflation (September 25) currently stands at RPI 4.5%, and CPI 3.8%. It is proposed to apply the rate of 3.2% as this reflects the impact of the pay award on service provision (employee costs and officer time being the main cost driver for most of the proposed fees) whilst ensuring services remain accessible to all our residents.

Details of the proposed amendments in each service area are contained within the report at Section 4 and 5.

The cumulative impact on the MTFP of the fees and charges review is:

Year	(Increase) / Decrease in Contribution pa £	Cumulative (Increase) / Decrease in Contribution £
2026/27	(81,500)	(81,500)
2027/28	(3,500)	(85,000)
2028/29	(2,400)	(87,400)
2029/30	(2,300)	(89,700)
2030/31	(36,700)	(126,400)

Where inflation was applied to the 2025/2026 fees an ongoing inflationary increase of 2.5% pa was applied from 2026/2027. If the decision were taken not to increase non-statutory fees as proposed within this report, there would be a pressure on the MTFP of around £55.8k pa from 2026/2027, and cost recovery for those services would not be achieved.

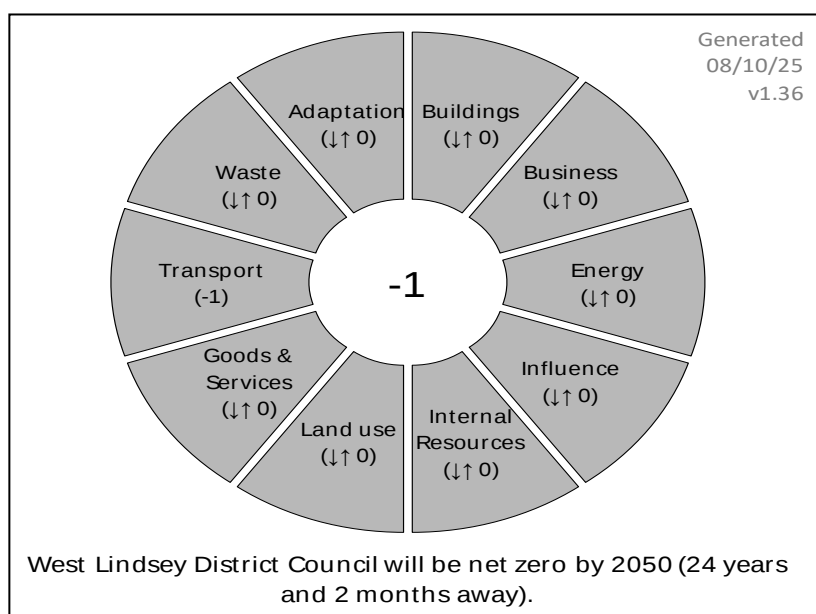
Fees and charges will be kept under review throughout the year. If necessary changes are identified during the financial year, these will be reported directly to the Corporate Policy and Resources Committee for approval as appropriate.

Staffing none arising because of this report.

Equality and Diversity including Human Rights: None arising as a result of this report.

Data Protection Implications: None arising as a result of this report.

Climate Related Risks and Opportunities :



Fees and charges assessments are departmental decisions governed by total cost recovery principals.

The proposal to approve free car parking for Winter Events has the potential to encourage the use of fossil-fuelled vehicles. The effect is limited as it is for only 2 days at Christmas. It is also suggested that residents are reminded of other more sustainable options, such as the improved walking routes in any accompanying publicity.

Section 17 Crime and Disorder Considerations :

CCTV service charges are set to encourage take up of the service to increase public safety in the district and reduce anti-social behaviour.

Fixed Penalty Notices are fees set by the Government to enable Local Authorities to act against anti-social behaviour.

Health Implications:

Communities Service: Defibrillator Maintenance Scheme is in place to ensure the Automated External Defibrillators (AED's) are deployable and able to administer lifesaving support as and when needed across the district and is available to eligible organisations subject to scheme membership criteria.

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

None.

Risk Assessment :

There is a risk that an increase in fees and charges may impact on the usage of the service resulting in budget pressures.

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 chairperson)

Yes

☐

No

X

Key Decision:

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

Yes

X

No

☐

1 Introduction

- 1.1 This report and appendices set out the proposed fees and charges for 2026/2027.
- 1.2 The Council has in place a corporate Fees, Charges and Concessions Policy which aims to provide clear guidance on several areas, in particular this focuses on how fees and charges can assist in the achievement of Corporate Objectives, the setting of new charges and reviewing of existing charges, the Council's approach to cost recovery and income generation from fees and charges and eligibility for concessions.
- 1.3 It is recognised that full cost recovery will be the customary approach, although this will not be appropriate in all circumstances and the amount charged will need to reflect many factors including Council objectives, market conditions, the cost of collection and the potential impact on customers.
- 1.4 Work has been undertaken to bring these fees and charges in line with this policy, through reviewing existing fees and charges and considering the introduction of new charges for Council services, to recover costs and control demand.
- 1.5 As a minimum, inflationary increases would normally have been applied where possible except for those fees set by statute. Where no increase is proposed this is to ensure that we maintain or increase market share whilst remaining comparable with benchmarking data.

2 Fees and Charges Policy and Process

- 2.1 The review of fees for 2026/2027 has been undertaken through a robust exercise including determining total service cost, determining a pricing level to ensure full cost recovery, then considering benchmarking data and market conditions to determine an appropriate charge.
- 2.2 Team Managers have worked with their Finance Business Partner in undertaking this review and consulted with the Director for each service area prior to submitting the final proposals for approval.
- 2.3 The review has in the main tried to consider the full cost recovery constraints. However, the process has been influenced to a degree by issues where the Council considers, through the benchmarking exercise, that the charge proposed is fair and reasonable for the service being provided.
- 2.4 The greatest risk/concern for Managers is receiving challenges to the level of fees and charges set. There is sound justification to support the proposed fees and, where the fees proposed do not reflect the full cost

of providing the service, there is a sound basis for the decision based on the Managers' understanding of the commercial environment.

- 2.5 Where fees have been reviewed, having a greater regard to benchmarking data where such data is available, we have tried to ensure that they are at a level whereby they do not vary substantially when compared to other local authorities in the surrounding area.
- 2.6 In areas where the Council experiences external competition, again we have tried to ensure that the rates remain competitive and value for money. It would not be prudent to risk pricing ourselves out of the market just to satisfy an aspiration to achieve a set increase in fee income. It is not believed that the proposed fees will price ourselves out of the market but it is vital to allow Managers some flexibility on fees when trying to secure business, without breaching any regulations.
- 2.7 Given the general belief that our proposed fees and charges are fair and reasonable the significant risks to fee income are not with fee levels themselves but with the achievable volumes and delivering against business plans.
- 2.8 The fees and charges will be subject to continuous monitoring during the year either to implement changes during the year if required, or to feed into the following years Medium Term Financial Plan.

3 Fees and Charges Review

- 3.1 Of the 655 fees and charges reviewed, 31% are statutory, 11% are a statutory range and 58% are non-statutory. In terms of 2025/2026 forecast outturn for income this equates to:

	2025/26 Forecast £	
Statutory / Statutory Range	1,576,700	35%
Non-Statutory	2,910,110	65%
Total	4,486,810	100%

Statutory / Statutory Range Fees

- 3.2 Of the 272 statutory fees and charges set by Central Government:
- 90% have experienced no change in the level of fees, and
10% seeing an increase in fees chargeable.
- 3.3 The increase in fees and charges for statutory services sit within:
- Revenue Services - Court costs added to Council Tax accounts.

- Planning - Public path orders
- Licensing - Various licences to increase to no greater than the maximum fee.

Non-Statutory

- 3.4 Of the 383 non-statutory fees and charges:
- 38% have experienced no change in the level of fees,
 - 61% have increased the fees chargeable, and
 - 1% are proposing a decrease in fees.
- 3.5 Of those 235 (61%) non-statutory fees and charges which have increased, this equates to an average of £17.64 in monetary terms (net of VAT), or 5.8% in terms of percentage increase applied.
- 3.6 The proposed decrease for non-statutory services sits within:
- **Markets**
 - Trader fees for vending vans, trailers etc at the Tuesday market
- 3.7 The following services are currently provided with prices on application:
- Trinity Arts Centre (except room/theatre hire)
 - Trade waste services
 - Private street cleansing work
 - CCTV services

This is due to the variety of requirements of customers. Pricing models have been developed to assist officers in developing a price range, based on the individual requirements and specifications of the customer.

- 3.8 There are no new fees proposed for 2026/2027.
- 3.9 The proposed fees and charges will apply from 1st April 2026, unless there are other constraints preventing this, in which case the operative date will be as soon as practicable after 1st April.

The appendices provide the detail and analysis of pricing and demand and the proposed charges, and are summarised by service area below:

4. SUMMARY OF PROPOSED FEES AND CHARGES BY SERVICE AREA – CORPORATE POLICY AND RESOURCES COMMITTEE

The fees and charges schedules for Corporate Policy and Resources committee are listed at **Appendix A**.

4.1 Appendix 1: Electoral Services

The rates are statutory and set by Central Government.

There are no proposed changes for 2026/2027 as statutory charges have not changed.

There is no impact on the MTFP for this service in 2026/2027.

4.2 Appendix 2: Street Naming and Numbering

All fees are non-statutory.

Inflation at 3.2% is proposed to be applied for 2026/2027, rounded to the next whole pound. This equates to an average increase of 3.4%.

In the last 18 months there has been a downturn in applications. To reflect this, it is proposed to maintain the existing income target for 2026/2027. Demand will continue to be monitored and the income target reviewed next year.

There is no impact on the MTFP for this service in 2026/2027.

4.3 Appendix 3: Revenue Services

These fees are statutory.

The Council is required to calculate the cost of summons (court costs) to ensure the amount charged is reasonable and transparent for court.

The full cost of summons (Court Costs) for Council Tax is £76.83, therefore the charge for 2026/2027 has been increased by 1.3% from 2025/2026 from £75.50 to £76.50.

The cost of summons for NNDR is provided by the City of Lincoln and remains unchanged at £82.50 for 2026/2027.

The existing income target is maintained for 2026/2027 as this reflects the expected demand.

There is no impact on the MTFP for this service in 2026/2027.

5. SUMMARY OF PROPOSED FEES AND CHARGES BY SERVICE AREA – RECOMMENDED BY PROSPEROUS COMMUNITIES COMMITTEE

The fees and charges schedules for Prosperous Communities committee are listed at **Appendix B and C*** (commercially sensitive*)

5.1 Appendix 4: Garden Waste

Prosperous Communities committee considered three options for the 2026/2027 Garden Waste Subscription fee at their meeting on the 4th November 2025 and recommend to Corporate Policy and Resources committee **£48 subscription fee per bin for 18 collections per year.**

This fee level is forecast to deliver total cost recovery for the service, whilst increasing the fee by £2 per annum from the current fee of £46 (an increase of 4.3%).

The three options considered were:

Garden Waste Subscription Fee	% increase	18 Collections Deficit/ (Surplus)
£46	0%	26,310
£47	2%	24,710
£48	4%	(2,090)

The table below provides a breakdown of the costs and income for the three options for Garden Waste bin subscription fee.

Please note that the forecast budget figures for 2026/2027 included in the table below are estimates, with the final budgets for the service being subject to Council approval of the MTFS in March 2026.

Summary Garden Waste Total Cost Recovery	2024/25 Actuals	2025/26 Revised Budget	2025/26 Forecast outturn	2026/27 Current Budget 18 Collections £46 Fee	2026/27 Current budget 18 collections £47 Fee	2026/27 Current budget 18 collections £48 Fee
Direct costs						
Operational Costs	693,539.05	700,800.00	729,200.00	731,100.00	731,100.00	731,100.00
Vehicles	236,179.34	240,900.00	227,200.00	229,100.00	229,100.00	229,100.00
Total Direct Costs	929,718.39	941,700.00	956,400.00	960,200.00	960,200.00	960,200.00
Indirect Costs						
Depots	1,389.25	2,700.00	2,700.00	2,800.00	2,800.00	2,800.00
Support Services	66,698.03	178,600.00	182,400.00	193,800.00	193,800.00	193,800.00
Depreciation	121,632.37	105,100.00	105,100.00	105,100.00	105,100.00	105,100.00
Notional Interest share New Depot	23,210.00	23,210.00	23,210.00	23,210.00	23,210.00	23,210.00
Total Indirect Costs	212,929.65	309,610.00	313,410.00	324,910.00	324,910.00	324,910.00
Total Costs	1,142,648.04	1,251,310.00	1,269,810.00	1,285,110.00	1,285,110.00	1,285,110.00
Service Charge	(1,230,890.40)	(1,262,500.00)	(1,258,800.00)	(1,258,800.00)	(1,260,400.00)	(1,287,200.00)
(Surplus) / Deficit	(88,242)	(11,190)	11,010	26,310	24,710	(2,090)
Current subscriptions **	27,975	27,446	27,365	27,365	27,365	27,365
Cost Recovery current levels	£44.00	£45.59	£46.40	£46.96	£46.96	£46.96
Risk adj. Subscriptions @ 2%					26,818	26,818
ESTIMATED CHARGE					47.92	47.92
PROPOSAL	44.00	46.00	46.00	46.00	47.00	48.00
% increase				0%	2%	4%

There is a risk adjustment included for a drop in customer base if the price is increased. We have seen a 2% reduction in 2025/2026 compared to 2024/2025 after applying a £2 increase for 2025/2026. The forecast service charge income in the table above where there is a proposed price increase is based on the proposed fee and the risk adjusted subscription number.

There is an increase in income of £24.7k for this service in 2026/2027.

5.2 Appendix 5: Car Parks

- New Pay & Display (P&D) and permit tariffs were introduced for both Gainsborough and Market Rasen during 2018/2019 and 2019/2020, as part of the car parking strategy approved by Corporate Policy & Resources committee on 27th July 2017. It was decided that Market Rasen's charges would be set at 50% of Gainsborough's, to reflect the increased offer of the larger town.

A revised car parking strategy is due to be completed imminently and therefore no amendments are proposed to P&D tariffs at this time.

- It is proposed that the Electric Vehicle Charging point fees are left unchanged with effect from 1st April 2026 at £0.55 per KWh, as this is in line with other operator charges (between £0.49 and £0.59).
- The bus stands are allocated/let as Primary and Secondary Stands with the Operators first stand being their Primary. The charge is reviewed annually using the Retail Price Index (RPI) figure produced by the Office of National Statistics during August, rounded to the nearest pound.

Free Parking for Winter Events

It has become a regular practice in recent years for requests to be received from both Gainsborough and Market Rasen for a day's free parking to support winter events, and these requests are usually supported by members.

2025 is no exception with both towns having events that they wish to promote with the benefit of free parking.

During 2022 It was suggested by members that due to the recurring nature of these requests, it would be sensible to put approval in place for a fixed period of years and approval was granted for a day's free parking to support winter events at both Gainsborough and Market Rasen for 2023, 2024 and 2025. It is therefore proposed:

1. **2025** Approval be granted for 1 day's free parking in Gainsborough on Friday 14th of November 2025 and in Market Rasen on Saturday 6th of December 2025.
2. **2026, 2027 and 2028** That approval be granted for 1 day's free parking in Gainsborough and in Market Rasen on dates to be provided.

Delegated Authority be granted to the Chief Executive to determine and vary the date on which free parking is held each year up until 2028, in consultation with Event Organisers and the Chairman of the Policy and Resources Committee.

By approving the request, the forecast loss of income is c£1k across both sites, which is already built into the base budgets.

There is no impact on the MTFP.

5.3 Appendix 6: Cemeteries

All fees are non-statutory and are proposed to increase by inflation at 3.2% rounded to the nearest pound.

Proposed income budgets have been increased to reflect the average of the previous 3 years' income plus inflation at 3.2% for 2026/2027, and 2.5% pa from 2027/2028.

There is an increase in income of £2.2k for this service in 2026/2027.

5.4 Appendix 7: Environment Services

This schedule consists mainly of statutory fees set at the maximum level. The charges for 2026/2027 are due to be reviewed by Defra in February 2026. The schedule of charges will be updated to reflect any changes once known and reported to Committee.

- **Non-statutory fees include:**
 - Health Certificates
 - Requests for information/document disclosure
 - Public Health Exhumation
 - Food Advisory / Food Hygiene visits
- inflation at 3.2%, rounded to the nearest pound, has been proposed, rounded to the nearest pound, to reflect inflation and to bring into line with benchmarking data.

There is no impact on the MTFP.

5.5 Appendix 8: Fixed Penalty Notices

This schedule consists mainly of statutory fees set at the maximum level. The schedule of charges will be updated to reflect any changes once known and reported to Committee.

- **Non-statutory fees include:**

- High Hedge Fee – an increase of inflation at 3.2%, rounded to the nearest pound has been proposed to reflect staff time and to bring into line with benchmarking data.
- Fee for abandoned shopping trolleys – there is no change proposed from the £100 fee currently charged to supermarkets.

There is no impact on the MTFP.

5.6 Appendix 9: Land Charges

All fees are non-statutory and are proposed to increase by inflation at 3.2%. The resulting charges are consistent with benchmarking data for neighbouring Authorities.

- CON29R Lincolnshire County Council fee – we await notification of the fee for 2026/2027 (expected November) and the schedules will be updated once this information has been received.

There is no impact on the MTFP.

5.7 Appendix 10: Licensing

Statutory: Many of the charges are statutory, or a statutory range where there is discretion to charge up to a prescribed maximum amount.

There are 36 fees with a statutory maximum charge. WLDC have applied the maximum fee to 17 of those during 2026/2027. The remaining 19 have been increased by inflation at 3.2%, rounded to the nearest pound.

Non-Statutory fees include –

- Taxi Licensing – knowledge test fee, DBS check, vehicle license, replacement plates
- Sale of animals licences
- Animal boarding establishment licences
- Hiring of horses' licences
- Dog breeding licences
- Dog day care licences
- Zoo licences
- Scrap metal licences

Inflationary increase of 3.2% has been applied to non-statutory fees, rounded to the nearest pound. The proposed increases have been applied with a view to achieving total cost recovery, and to be consistent with charges being applied by neighbouring Authorities.

The inflationary increase applied to ongoing budgets through the 2025/2026 fees and charges review is reflective of forecast demand at the proposed rates.

There is no impact on the MTFP.

5.8 Appendix 11: Markets

We are proposing to freeze the fees for market stalls. We are maintaining numbers of traders and have recently seen some growth e.g. antiques traders. We do not want to jeopardize these fragile green shoots of growth with a price increase.

We are proposing to reduce the Tuesday fees for vans and trailers to encourage more traders. No stall erection is required for these traders so it seems appropriate to reduce the fee so they are more in line with the market stalls. This is not expected to have an adverse impact on income as we hope to encourage an increase in traders which will offset the reduction in fee.

Once the public realm work is complete and the shops are full again, we will review the fees with a view to possibly increasing them, in consultation with officers and members.

As there is no increase in charges proposed for 2026/2027 the income budgets will be maintained at the current level.

There is no impact on the MTFP.

5.9 Appendix 12: Planning

- **Pre Application Advice**

The proposal is for the pre-application advice fees to be increased by inflation at 3.2% rounded to the nearest pound.

There has been a continued focus on reducing overhead service costs through more efficient practices. Planning files are now digital / online, and measures are in place to reduce the demand for site visits.

- **Statutory Planning Fees**

Planning fees in England are set nationally by the Government. The fees were last substantially amended in December 2023, where fees were increased by 35% (major developments) or 25% (all other developments).

The new Government increased further changes in April 2025, increasing the fee for householder applications and some other types in order to secure full cost recovery.

Since 1st April 2025, planning fees are now increased annually, in line with the rate of inflation (based on the CPI rate from the preceding September). On 1st April 2025, fees increased by 1.7%.

We are now awaiting confirmation from the Government for the fee increase from 1st April 2026, which will be derived from the September 2025 CPI rate of inflation, which is 3.8%.

The fees schedule for Planning Applications included within this report are as at the current rates pending the approval of the new rates by Parliament.

An inflationary increase of 2.5% has already been applied to the 2026/2027 budget. Based on the September CPI rate of 3.8% the income budget has been increased by £17.9k for 2026/2027.

There is an increase in income of £17.9k for this service in 2026/2027.

5.10 Appendix 13: Strategic Housing

It is proposed to apply inflation at 3.2% to the current years' fee, rounded to the nearest pound.

There is an increase in income of £0.2k for this service in 2026/2027.

5.11 Appendix 14: Operational Services (excluding Garden Waste)

All fees are non-statutory.

- It is proposed to increase the price of new and replacement bins by inflation at 3.2% rounded to the nearest pound. This reflects the increase in the cost of bin stock in the past financial year.
- It is proposed to freeze the current price for Bulky Waste services to ensure the service is accessible to all our residents, and this remains comparable with benchmarking data.
- Collection and disposal of fridges and freezers from commercial properties has been increased by inflation at 3.2%.
- The Big Bin Hire fee is to remain unchanged as this was a new initiative for 2024/2025 initially as a one year pilot and now a business as usual service. This service has been added into the proposed base budgets of the MTFP from 2026/2027. Activity to be monitored and fees reviewed for 2027/2028.

There is an increase in income of £19.9k for this service in 2026/2027.

5.12 Appendix 15: Trinity Arts Centre

All fees are non-statutory.

- Space hire, services and packages have been reviewed and increased to ensure we remain competitive with the current surrounding area. Increase average 6%. Prices have been benchmarked.
- Cinema prices are being frozen. A full review will be done as part of the next business plan when the impact of the new Savoy cinema is known.

All other fees & charges generated by the centre are Price on Application (POA) to assist officers in developing a price range, based on the individual requirements and specifications of the customer.

The budgets within the MTFP are aligned to the latest business case for Trinity Arts Centre, which was presented to Corporate Policy and Resources committee on the 19th September 2024.

There is no impact on the MTFP.

5.13 Appendix 16: Communities: Defibrillator Maintenance Scheme

This is a non-statutory fee.

This service was introduced in September 2020, and membership has increased to a level where costs are forecast to be recovered by membership subscription fees.

Membership is currently at 114 customers, with a forecast membership of 122 by the end of the financial year.

This is a service which is of significant benefit to the community. It is proposed that the net fee is increased by inflation at 3.2% for 2026/2027, rounded up to the nearest pound. This increases the gross fee payable by £4, from £110 to £114 pa (increase including rounding of 3.6%).

To assist our customers in their future budget planning, as many have limited resources to allocate, **it is proposed to fix the fee for 2-years – 2026/2027 and 2027/2028.**

There is no impact on the MTFP, as income generated from the maintenance scheme will be used to purchase the required equipment.

5.14 Appendix 17: Crematorium

All fees are non-statutory.

- Direct cremations maximise staff time and use of equipment that may otherwise not be utilised at less favourable times during the day. Other

Crematoriums have reduced their Direct Cremations service fees by as much as £100 to try to increase their market share. Direct Cremations play an important part of our service and running cost efficiency, we are proposing to freeze the fee at £500, which keeps our charge at a level that is consistent with benchmarking data and is reflected in the latest approved Business Plan.

- Early start cremation services have been increased by 3% bringing the service charge up to £850. This remains £120 cheaper than the Standard service which is proposed to rise by 3.2% to £970.
- Farewell services have been increased by 2.6% and Saturday services by 2.9%.
- These decisions have been made to ensure we stay competitive with other Cremation providers. This is especially important as we are still a relatively new provider in the market. However, Chapel extensions and Memorial services have been increased above inflation as these are considered a luxury add on to a service. The 20min chapel extensions have been increased by 4.5%. The 40min chapel extensions and Memorials services have been 6.7%.
- Leased memorials have been increased by an average of 3.2% rounded to the nearest pound.
- Chapel Tributes have either been increased by an average of 3.2% or frozen to encourage take up to widen our reach. If our media supplier increases their charges we will do an additional request to Committee in year to reflect the increase.
- To encourage strewing/scattering of cremated remains in our Garden of Remembrance from another crematorium and potential memorial sales our fee has been frozen at the current rate of £55. It is important to try to attract these customers as we look to embed Lea Fields Crematorium in the local community. This could lead to families choosing Lea Fields for future services taking place at our crematorium, it will also encourage memorial sales for loved ones scattered here.

The budgets within the MTFP are aligned to the latest business case for the Crematorium, which was presented to Corporate Policy and Resources committee on the 17th of October 2024.

There is no impact on the MTFP.

5.15 Appendix 18: CCTV Service (Commercially Sensitive*)

Charges are Price on Application but analysis of income generation is provided within the Appendix for information.

5.16 Appendix 19: Building Control (Commercially Sensitive*)

Charges are based on a cost recovery basis but are considered commercially sensitive.

5.17 Appendix 20: Trade Waste (Commercially Sensitive*)

Charges are Price on Application but analysis of income generation is provided within the Appendix for information.

**The Proper Officer has determined in preparing Appendices 14, 15 & 16 that paragraph 3 should apply. The view of the public interest test was that while he was mindful of the need to ensure the transparency and accountability of public authority for decisions taken by them in relation to the spending of public money, disclosure of the information would give an unfair advantage to tenderers for commercial contracts.*

This information is not affected by any other statutory provision which requires the information to be publicly registered.

On that basis it was felt that the public interest in maintaining the exemption outweighs the public interest in disclosing the information. Members are asked to consider this factor when excluding the public from the meeting.

Appendix A– Fees and Charges 2026/2027
Corporate Policy & Resources Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Policy and Resources Committee

Statutory fees are set by section 110 of the Representation of the People Regulations 2001.

Electoral Services

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	£	£	£	£	

Electoral Services (Statutory):

Printed Format

STAT

Sale of Full Register/ Notice of Alteration

£10.00

0.0%

£0.00

£10.00

£0.00

£10.00

OS

STAT

- Per thousand names or part

£5.00

0.0%

£0.00

£5.00

£0.00

£5.00

OS

STAT

Supply of Overseas Register

£10.00

0.0%

£0.00

£10.00

£0.00

£10.00

OS

STAT

- Per hundred names or part

£5.00

0.0%

£0.00

£5.00

£0.00

£5.00

OS

Data Format

STAT

Sale of Full Register/ Notice of Alteration

£20.00

0.0%

£0.00

£20.00

£0.00

£20.00

OS

STAT

- Per thousand names of part

£1.50

0.0%

£0.00

£1.50

£0.00

£1.50

OS

STAT

Supply of Overseas Register

£20.00

0.0%

£0.00

£20.00

£0.00

£20.00

OS

STAT

- Per hundred names of part

£1.50

0.0%

£0.00

£1.50

£0.00

£1.50

OS

Marked Register:

Printed Format

STAT

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

STAT

- Per thousand names or part

£2.00

0.0%

£0.00

£2.00

£0.00

£2.00

OS

Data Format

STAT

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

STAT

- Per thousand names of part

£1.00

0.0%

£0.00

£1.00

£0.00

£1.00

OS

Page 164

Appendix A– Fees and Charges 2026/2027
Corporate Policy & Resources Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Policy and Resources Committee

Street Naming and Numbering

	2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
	£	% Type	or £	£	£	£	
Street Naming and Numbering:							
NON STAT	Naming or renaming of a registered property			£89.00	3.4%	£3.00	£92.00 OS
NON STAT	Renaming an existing street at resident request, per street			£312.00	3.2%	£10.00	£322.00 OS
NON STAT	Renumbering an existing street at resident request, per property			£62.00	3.2%	£2.00	£64.00 OS
NON STAT	Naming a new street			£124.00	3.2%	£4.00	£128.00 OS
NON STAT	Naming of additional streets on the same application			£37.00	2.7%	£1.00	£38.00 OS
NON STAT	Numbering new development (plots 1-10), per plot			£37.00	2.7%	£1.00	£38.00 OS
NON STAT	Numbering new development (plots 11+), per plot			£25.00	4.0%	£1.00	£26.00 OS
NON STAT	Numbering a block of flats, per block			£124.00	3.2%	£4.00	£128.00 OS
NON STAT	Renumbering due to change in layout plan by developer (plots 1-10), per plot			£25.00	4.0%	£1.00	£26.00 OS
NON STAT	Renumbering due to change in layout plan by developer (plots 11+), per plot			£20.00	5.0%	£1.00	£21.00 OS
NON STAT	Confirmation of address details			£62.00	3.2%	£2.00	£64.00 OS

Appendix A– Fees and Charges 2026/2027
Corporate Policy & Resources Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Policy and Resources Committee					Revenue Services			
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Revenues *								
STAT	Court costs added to Council Tax accounts.		£75.50	1.3%	£1.00	£76.50	£0.00	£76.50 OS
STAT	Court costs added to NNDR accounts.		£82.50	0.0%	£0.00	£82.50	£0.00	£82.50 OS
* Charges agreed with Magistrates								

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Appendix B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Page 168

Prosperous Communities Committee					Car Parks				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
Car Parks									
NON STAT	Gainsborough not including Roseway	Mon-Sat 0-1 hours	£0.00	0.0%	£0.00	£0.00	£0.00	S	
NON STAT		Mon-Sat 1-2 hours	£0.92	0.0%	£0.00	£0.92	£0.18	£1.10	S
NON STAT		Mon-Sat 2-3 hours	£1.33	0.0%	£0.00	£1.33	£0.27	£1.60	S
NON STAT		Mon-Sat 3-4 hours	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S
NON STAT		Mon-Sat 4-6 hours	£2.75	0.0%	£0.00	£2.75	£0.55	£3.30	S
NON STAT		Mon-Sat 6+ hours	£3.25	0.0%	£0.00	£3.25	£0.65	£3.90	S
NON STAT	Roseway only	Mon-Sat 0-1 hours	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	S
NON STAT		Mon-Sat 1-2 hours	£1.17	0.0%	£0.00	£1.17	£0.23	£1.40	S
NON STAT		Mon-Sat 2-3 hours	£1.66	0.0%	£0.00	£1.66	£0.33	£2.00	S
NON STAT		Mon-Sat 3-4 hours	£2.08	0.0%	£0.00	£2.08	£0.42	£2.50	S
NON STAT		Travelodge permit	£5.42	0.0%	£0.00	£5.42	£1.08	£6.50	S
NON STAT	Market Rasen	Mon-Sat 0-1 hours	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	S
NON STAT		Mon-Sat 1-2 hours	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	S
NON STAT		Mon-Sat 2-3 hours	£0.67	0.0%	£0.00	£0.67	£0.13	£0.80	S
NON STAT		Mon-Sat 3-4 hours	£0.83	0.0%	£0.00	£0.83	£0.17	£1.00	S
NON STAT		Mon-Sat 4-6 hours	£1.42	0.0%	£0.00	£1.42	£0.28	£1.70	S
NON STAT		Mon-Sat 6+ hours	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S
Annual Season Tickets									
NON STAT	Gainsborough only	Mon-Sat	£510.00	0.0%	£0.00	£510.00	£102.00	£612.00	S
NON STAT		Mon-Sat (If paid by monthly DD)	£440.00	0.0%	£0.00	£440.00	£88.00	£528.00	S
NON STAT		Mon-Fri	£430.00	0.0%	£0.00	£430.00	£86.00	£516.00	S
NON STAT		Mon-Fri (If paid by monthly DD)	£350.00	0.0%	£0.00	£350.00	£70.00	£420.00	S
NON STAT	Market Rasen Only	Mon-Sat	£255.00	0.0%	£0.00	£255.00	£51.00	£306.00	S
NON STAT		Mon-Sat (If paid by monthly DD)	£220.00	0.0%	£0.00	£220.00	£44.00	£264.00	S
NON STAT		Mon-Fri	£215.00	0.0%	£0.00	£215.00	£43.00	£258.00	S
NON STAT		Mon-Fri (If paid by monthly DD)	£175.00	0.0%	£0.00	£175.00	£35.00	£210.00	S
Sunday - parking is free all day (except Travelodge permit which applies 7 days per week)									
Penalty Charge Notice									
NON STAT	Higher Rate	£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS	
NON STAT	Higher rate discounted if paid within 14 days	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS	
NON STAT	Lower Rate	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
NON STAT	Lower rate discounted if paid within 14 days	£25.00	0.0%	£0.00	£25.00	£0.00	£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.									
NON STAT	Electric Vehicle Charging	charge per kWh	£0.46	0.0%	£0.00	£0.46	£0.09	£0.55	S
Bus Station									
NON STAT	Allocated stand	Per quarter for first stand	£283.00	4.6%	£13.00	£296.00	£0.00	£296.00	OS
NON STAT		Per quarter for second stand	£174.00	4.6%	£8.00	£182.00	£0.00	£182.00	OS
NON STAT	Registered Casual Users Per Quarter		£65.00	4.6%	£3.00	£68.00	£0.00	£68.00	OS

Appendix B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Page 169

Prosperous Communities Committee					Markets				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
	Gainsborough Market								
	Tuesday Market								
	Registered Trader								
NON STAT	1 stall	£16.00	0.0%	£0.00	£16.00	£0.00	£16.00	OS	
NON STAT	2 stalls	£27.00	0.0%	£0.00	£27.00	£0.00	£27.00	OS	
NON STAT	3 stalls	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS	
NON STAT	4 stalls	£43.00	0.0%	£0.00	£43.00	£0.00	£43.00	OS	
NON STAT	5 stalls	£51.00	0.0%	£0.00	£51.00	£0.00	£51.00	OS	
	Casual Trader								
NON STAT	1 stall	£17.50	0.0%	£0.00	£17.50	£0.00	£17.50	OS	
NON STAT	2 stalls	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS	
NON STAT	3 stalls	£52.50	0.0%	£0.00	£52.50	£0.00	£52.50	OS	
NON STAT	4 stalls	£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS	
NON STAT	5 stalls	£87.50	0.0%	£0.00	£87.50	£0.00	£87.50	OS	
	Saturday Market								
	Registered Trader								
NON STAT	1 stall	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS	
NON STAT	2 stalls	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS	
NON STAT	3 stalls	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
NON STAT	4 stalls	£30.00	0.0%	£0.00	£30.00	£0.00	£30.00	OS	
NON STAT	5 stalls	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS	
	Casual Trader								
NON STAT	1 stall	£16.50	0.0%	£0.00	£16.50	£0.00	£16.50	OS	
NON STAT	2 stalls	£33.00	0.0%	£0.00	£33.00	£0.00	£33.00	OS	
NON STAT	3 stalls	£49.50	0.0%	£0.00	£49.50	£0.00	£49.50	OS	
NON STAT	4 stalls	£66.00	0.0%	£0.00	£66.00	£0.00	£66.00	OS	
NON STAT	5 stalls	£82.50	0.0%	£0.00	£82.50	£0.00	£82.50	OS	
NON STAT	Young Market Traders (16 - 30 years)								
	50% discount when trading for 12 continuous weeks.								
NON STAT	New Traders								
	50% discount when trading for 12 continuous weeks.								
	Larger Stall Discount								
NON STAT	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	OS	
NON STAT	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	OS	
	Other Units (Vending Vans, Trailers etc.)								
	Tuesday Market								
NON STAT	Registered Trader	£23.50	-14.9%	-£3.50	£20.00	£0.00	£20.00	OS	
NON STAT	Casual Trader	£25.50	-9.8%	-£2.50	£23.00	£0.00	£23.00	OS	
NON STAT	Event Pitch/Stall Fee (for event traders only)	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
	Saturday Market								
NON STAT	Registered Trader	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
NON STAT	Casual Trader	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS	

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Prosperous Communities Committee					Pre Application Advice				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
Development									
NON STAT	Householder development - do I need planning permission?	£41.67	3.2%	£1.33	£43.00	£8.60	£51.60	S	
NON STAT	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)	£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S	
NON STAT	Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 m2 (gross)	£225.00	3.2%	£7.29	£232.29	£46.46	£278.75	S	
NON STAT	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)	£394.17	3.2%	£12.50	£406.67	£81.33	£488.00	S	
NON STAT	Development of 1-9 dwellings including changes of use to residential	1st dwelling £270.00	3.2%	£8.67	£278.67	£55.73	£334.40	S	
NON STAT		Additional dwellings £147.50	3.2%	£4.79	£152.29	£30.46	£182.75	S	
NON STAT	Development of 10-49 dwellings including changes of use to residential	10th dwelling £1,587.50	3.2%	£50.83	£1,638.33	£327.67	£1,966.00	S	
NON STAT		Additional dwellings £78.33	3.2%	£2.51	£80.84	£16.17	£97.00	S	
NON STAT	Development of 50 or more dwellings	minimum fee £4,759.17	3.2%	£152.33	£4,911.50	£982.30	£5,893.80	S	
NON STAT	Non-residential development where no floor space is created.	£145.00	3.2%	£4.67	£149.67	£29.93	£179.60	S	
NON STAT	Non-residential development up to 499 m2 floor area, or 0.5 ha site area	£197.50	3.2%	£6.33	£203.83	£40.77	£244.60	S	
NON STAT	Non-residential development between 500 and 999 m2 floor area, or between 0.51ha and 1.0 ha.	For 500 m2 or 0.51ha £297.50	3.2%	£9.58	£307.08	£61.42	£368.50	S	
NON STAT		Each additional 100 m2 or 0.1 ha £147.50	3.2%	£4.75	£152.25	£30.45	£182.70	S	
NON STAT	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 £1,020.00	3.2%	£32.71	£1,052.71	£210.54	£1,263.25	S	
NON STAT		Each additional 100 m2 or 0.1 ha £75.00	3.3%	£2.50	£77.50	£15.50	£93.00	S	
NON STAT	Non-residential development of 5,000 m2 or more or 2.1ha or more.	Minimum fee £4,050.00	3.2%	£129.58	£4,179.58	£835.92	£5,015.50	S	
NON STAT		additional fee subject to complexity of proposal							
NON STAT	Variation or removal of condition.	£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S	
NON STAT	Advertisements	£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S	
NON STAT	Non-householder listed building consent	£205.00	3.3%	£6.67	£211.67	£42.33	£254.00	S	
NON STAT	Additional site visit	£174.17	3.2%	£5.62	£179.79	£35.96	£215.75	S	
NON STAT	Hazardous Substances	£99.17	3.4%	£3.33	£102.50	£20.50	£123.00	S	
Application Check for Validation									
NON STAT	Householder/Adverts	Householders £50.00	0.0%	£0.00	£50.00	£10.00	£60.00	S	
NON STAT	Minor Developments (Up to 9 dwellings; commercial floorspace <1000sqm; site < 1Ha)	£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S	
NON STAT	Major Developments (10 or more dwellings; commercial floorspace of 1000sqm or more; site is 1Ha or more)	Majors £150.00	0.0%	£0.00	£150.00	£30.00	£180.00	S	

N.B.

1. The fee for a mixed use developments would be derived from the total of the fees for all elements.

2. 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.

3. 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).

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee			Planning						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT	Paper copies of plans, drawings and documents	per side of A4	£0.30	0.0%	£0.00	£0.30	£0.00	£0.30	OS
NON STAT		per side of A3	£0.64	9.4%	£0.06	£0.70	£0.00	£0.70	OS
NON STAT		per side A2, A1, A0	£7.68	4.2%	£0.32	£8.00	£0.00	£8.00	OS
NON STAT	Requests for Planning Information		£75.00	3.3%	£2.50	£77.50	£15.50	£93.00	S
NON STAT	Entry onto Self-Build and Custom-Build Housing Register		£58.00	3.2%	£1.86	£59.86	£0.00	£60.00	OS
STAT	Public Path Orders, i.e. Diversion Orders	Minimum charge	£675.00	3.2%	£21.60	£696.60	£0.00	£697.00	OS
STAT		Maximum charge	£2,017.00	3.2%	£64.54	£2,081.54	£0.00	£2,082.00	OS

Appendix B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Prosperous Communities Committee					Planning Policy - S106 Monitoring				
2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
£	% Type	or £		£	£	£			
Section 106 Monitoring Fee Charging Schedule									
NON STAT	Development size 1 - 9 dwellings	Fee charged per obligation contained within the section 106 agreement	£365.00	0.0%	£0.00	£365.00	£0.00	£365.00	OS
NON STAT	Development size 10 - 99 dwellings		£438.00	0.0%	£0.00	£438.00	£0.00	£438.00	OS
NON STAT	Development size 100 - 499 dwellings		£511.00	0.0%	£0.00	£511.00	£0.00	£511.00	OS
NON STAT	Development size 500+ dwellings		£584.00	0.0%	£0.00	£584.00	£0.00	£584.00	OS

Prosperous Communities Committee					Community Infrastructure Levy (CIL)					
		2025/26		Proposed Increase / (Decrease)		2026/27		VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £			£	£	£	
CIL Charging Schedule - residential charging zones (charge per m ²)										
NON STAT	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	
NON STAT	Zone 2 Non Lincoln Strategy Area		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
NON STAT	Zone 3 North East Quadrant Sustainable Urban Extension		£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS	
NON STAT	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 m ²)										
NON STAT	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	
NON STAT	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 B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee			Fixed Penalty Notices						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
STAT	Depositing Litter (Single Item)	Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	Depositing Litter (Larger Item)	Fee set by Government	£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
STAT		Fee set by Government - discounted if paid within 10 days	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
STAT	Graffiti Offence	Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	Household Waste Duty of Care Offence	Fee set by Government	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
STAT	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
STAT	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
STAT	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
STAT	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
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
STAT	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
STAT	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
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
NON STAT	High Hedge Fee	Fee set locally	£692.00	3.2%	£22.00	£714.00	£0.00	£714.00	OS
NON STAT	Fee for abandoned shopping trolleys	Fee set locally (maximum charge)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Page 174

Prosperous Communities Committee					Strategic Housing			
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
Housing Enforcement Charges								
Mandatory HMO Licence Application	Up to 5 units / bedrooms	£988.00	3.2%	£32.00	£1,020.00	£0.00	£1,020.00	OS
	Per additional unit	£61.00	3.3%	£2.00	£63.00	£0.00	£63.00	OS
	Maximum charge - n/a							
Mandatory HMO Licence Renewal	Up to 5 units / bedrooms	£838.00	3.2%	£27.00	£865.00	£0.00	£865.00	OS
	Per additional unit	£61.00	3.3%	£2.00	£63.00	£0.00	£63.00	OS
	Maximum charge - n/a							
Hazard Awareness Notice		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
Improvement Notice		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS
Emergency Remedial Action Notice (plus work - see below)	Cost of works plus hourly rate of officer time	Cost of works plus officer time to execute and arrange						OS
	Officer time charged at £39 per hour							
Prohibition Order		£419.00	3.1%	£13.00	£432.00	£0.00	£432.00	OS
Emergency Prohibition Order		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS
Demolition Order		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS
Immigration Procedure Inspection	Per inspection	£86.67	2.7%	£2.33	£89.00	£17.80	£106.80	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 B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Prosperous Communities Committee				Homes, Health and Wellbeing					
NON STAT	Standard First Home Checks		£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
£	% Type	or £	£	£	£				

NON STAT	Prosperous Communities Committee			Communities						
				2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
				£	% Type	or £	£	£	£	
	Defibrillator maintenance service (annual charge)			£91.67	3.6%	£3.33	£95.00	£19.00	£114.00	S

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee

Environment Services Local Air Pollution

All charges are set by DEFRA

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

STAT	Application Fee							
	- Standard Process		£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00 OS
STAT	- Reduced fee activities		£155.00	0.0%	£0.00	£155.00	£0.00	£155.00 OS
STAT	PVR I and PVR II activities		£257.00	0.0%	£0.00	£257.00	£0.00	£257.00 OS
STAT	Vehicle refinishers, & Parts 2, 3, 4 reduced fee activity		£362.00	0.0%	£0.00	£362.00	£0.00	£362.00 OS
STAT	- Mobile Screening and crushing plant		£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00 OS
STAT	- For the third to seventh applications		£985.00	0.0%	£0.00	£985.00	£0.00	£985.00 OS
STAT	- 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.								
STAT	Late Application Fee Schedule B reduce fee activity		£71.00	0.0%	£0.00	£71.00	£0.00	£71.00 OS
STAT	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
STAT	Late Application for Mobile Plant		£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00 OS
STAT	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
STAT	Annual Subsistence Fee -Standard Process	Low	£772.00	0.0%	£0.00	£772.00	£0.00	£772.00 OS
STAT		Medium	£1,161.00	0.0%	£0.00	£1,161.00	£0.00	£1,161.00 OS
STAT		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.								
STAT		Low	£79.00	0.0%	£0.00	£79.00	£0.00	£79.00 OS
STAT	- Reduced fee activities	Medium	£158.00	0.0%	£0.00	£158.00	£0.00	£158.00 OS
STAT		High	£237.00	0.0%	£0.00	£237.00	£0.00	£237.00 OS
STAT		Low	£113.00	0.0%	£0.00	£113.00	£0.00	£113.00 OS
STAT	- PVR I & II Combined	Medium	£226.00	0.0%	£0.00	£226.00	£0.00	£226.00 OS
STAT		High	£341.00	0.0%	£0.00	£341.00	£0.00	£341.00 OS
STAT		Low	£228.00	0.0%	£0.00	£228.00	£0.00	£228.00 OS
STAT	- Vehicle refinishers	Medium	£365.00	0.0%	£0.00	£365.00	£0.00	£365.00 OS
STAT		High	£548.00	0.0%	£0.00	£548.00	£0.00	£548.00 OS
STAT		Low	£626.00	0.0%	£0.00	£626.00	£0.00	£626.00 OS
STAT	- Mobile Screening and crushing plant 1st to 2nd Permits	Medium	£1,034.00	0.0%	£0.00	£1,034.00	£0.00	£1,034.00 OS
STAT		High	£1,551.00	0.0%	£0.00	£1,551.00	£0.00	£1,551.00 OS
STAT		Low	£385.00	0.0%	£0.00	£385.00	£0.00	£385.00 OS
STAT	- Mobile Screening and crushing plant 3rd to 7th Permits	Medium	£617.00	0.0%	£0.00	£617.00	£0.00	£617.00 OS
STAT		High	£924.00	0.0%	£0.00	£924.00	£0.00	£924.00 OS
STAT		Low	£198.00	0.0%	£0.00	£198.00	£0.00	£198.00 OS
STAT	- Mobile Screening and crushing plant 8th and Subsequent permits	Medium	£314.00	0.0%	£0.00	£314.00	£0.00	£314.00 OS
STAT		High	£473.00	0.0%	£0.00	£473.00	£0.00	£473.00 OS

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee

Environment Services Local Air Pollution continued

All charges are set by DEFRA

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

	Application Fee for Part A(2) Activity							
STAT	For Each Part A(2)		£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS
STAT	SWIP (Small Waste Incineration Plant Installation)		£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS
STAT	Mobile Small Waste Incineration Plant		£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS
STAT	Late Fee Application Part A(2)		£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00 OS
STAT	Variation of Part A(2) Permit		£1,368.00	0.0%	£0.00	£1,368.00	£0.00	£1,368.00 OS
STAT	Subsistence Charge for Part A(2)	Low	£1,343.00	0.0%	£0.00	£1,343.00	£0.00	£1,343.00 OS
STAT		Medium	£1,507.00	0.0%	£0.00	£1,507.00	£0.00	£1,507.00 OS
STAT		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							
STAT	Transfer Schedule B Part B Reduced Fee Activity	Total Transfer	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00 OS
STAT	Transfer Schedule B Part B Reduced Fee Activity	Partial Transfer	£47.00	0.0%	£0.00	£47.00	£0.00	£47.00 OS
STAT	Transfer Schedule B Part B Any Other Part B or Solvent Emission Activity	Total Transfer	£169.00	0.0%	£0.00	£169.00	£0.00	£169.00 OS
STAT	Transfer Schedule B Part B Any Other Part B or Solvent Emission Activity	Partial Transfer	£497.00	0.0%	£0.00	£497.00	£0.00	£497.00 OS
STAT	Joint Application to Transfer Part B Mobile Plant		£53.00	0.0%	£0.00	£53.00	£0.00	£53.00 OS
STAT	Surrender Part B Permit		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00 OS
STAT	Part A(2) Total Transfer		£235.00	0.0%	£0.00	£235.00	£0.00	£235.00 OS
STAT	Part A(2) Partial Transfer		£698.00	0.0%	£0.00	£698.00	£0.00	£698.00 OS
STAT	Party A(2) Surrender Permit		£698.00	0.0%	£0.00	£698.00	£0.00	£698.00 OS
STAT	Part A (2) where the substantial change results in SWIP		£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS
	Substantial Change							
STAT	Reduce Fee Activity		£102.00	0.0%	£0.00	£102.00	£0.00	£102.00 OS
STAT	Other Part B or Solvent Emission Activity		£1,050.00	0.0%	£0.00	£1,050.00	£0.00	£1,050.00 OS
STAT	- Standard process where the substantial change results in a new PPC activity		£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00 OS
STAT	- New operator at low risk reduced fee		£78.00	0.0%	£0.00	£78.00	£0.00	£78.00 OS
STAT	Subsistence charges can be paid in four equal instalments at an additional cost of £38 p.a.							
STAT	Reduced Subsistence Charge		£52.00	0.0%	£0.00	£52.00	£0.00	£52.00 OS
STAT	Late Fee Payment of Subsistence Fees		£52.00	0.0%	£0.00	£52.00	£0.00	£52.00 OS

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Page 178

Prosperous Communities Committee			Environment Services Local Air Pollution continued						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
**Statutory charges are set by DEFRA									
NON STAT	**Request for Information / Document	Minimum per request plus cost of materials	£86.00	3.5%	£3.00	£89.00	£0.00	£89.00	OS
NON STAT	Disclosure where Charging is Permitted	Thereafter per hour	£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS
NON STAT	Health Certificates		£69.00	2.9%	£2.00	£71.00	£0.00	£71.00	OS
NON STAT	Food Premises Register	Per page	£3.00	0.0%	£0.00	£3.00	£0.00	£3.00	OS
NON STAT	SFBB Pack	(including diary)	£13.33	6.3%	£0.84	£14.17	£2.83	£17.00	S
NON STAT	Diary Refill		£7.50	3.3%	£0.25	£7.75	£1.55	£9.30	S
STAT	Private Water Supply Work	Investigatory and Ad hoc Private Water Supply work. Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91	OS
STAT		Risk Assessments for Regulations 8,9 or 10. Max. Charge	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
		Analysing a sample:-							
STAT		Full Laboratory Costs	as per laboratory costs				as per laboratory costs	£0.00	£0.00
STAT		Full Courier Charges	as per laboratory costs			as per laboratory costs	£0.00	£0.00	OS
NON STAT	Public Health Exhumation		£1,163.00	3.2%	£37.00	£1,200.00	£0.00	£1,200.00	OS
NON STAT	Food Advisory	Charge for a visit (up to a maximum 2 hours contact time)	£199.17	2.9%	£5.83	£205.00	£41.00	£246.00	S
NON STAT		Charge for additional hours	£64.17	2.9%	£1.83	£66.00	£13.20	£79.20	S
NON STAT	Food Hygiene Rating Scheme	Re-inspections	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
NON STAT		Additional inspections (outside routine plan)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
STAT	** Health Act 2006	Smoking in a smoke free place	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT		Failure to display no smoking sign	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Environment Act 2021	Penalty for emission of some in smoke control areas	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee

Licensing - Gambling Act

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Bingo Premises Licence

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS
STAT	Application Fee New Premises		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Annual Fee		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Licence		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Transfer Fee		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
STAT	Application for Reinstatement		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Adult Gaming Centre

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS
STAT	Application Fee New Premises		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Annual Fee		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Licence		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Transfer Fee		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
STAT	Application for Reinstatement		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Family Entertainment Centre

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application Fee New Premises		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Annual Fee		£750.00	0.0%	£0.00	£750.00	£0.00	£750.00	OS
STAT	Variation of Licence		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Transfer Fee		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application for Reinstatement		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS

Betting Premises (Other)

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£1,171.00	2.5%	£29.00	£1,200.00	£0.00	£1,200.00	OS
STAT	Application Fee New Premises		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Annual Fee		£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
STAT	Variation of Licence		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Transfer Fee		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
STAT	Application for Reinstatement		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Betting Premises (Tracks)

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application Fee New Premises		£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS
STAT	Annual Fee		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Licence		£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS
STAT	Transfer Fee		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application for Reinstatement		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS

Appendix B – Fees and Charges 2026/2027
Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee

Licensing - Gambling Act (contd)

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Miscellaneous

STAT	Change of Circumstances		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
STAT	Fee for Copy of a Licence Under the Gambling Act 2005		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Temporary Usage License		£486.00	2.9%	£14.00	£500.00	£0.00	£500.00	OS

Unlicensed FEC's & Prize gaming Permits
(10 year duration)

STAT	New Gaming Machine Permit (no annual fee)		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Renewal		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
STAT	New Prize Gaming Permit (no annual fee)		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Renewal		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	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)

STAT	New grant Club Gaming Permit		£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
STAT	New grant Club Gaming Permit with Club Premises Certificate (fast track)		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Renewal		£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
STAT	Renewal of Club Gaming Permit with Club Premises Certificate (fast track)		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Annual Fee		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
STAT	Variation		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS

Lotteries

STAT	Society Lottery - New		£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS
STAT	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

STAT	New		£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
STAT	Annual Fee		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
STAT	Transfer		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Variation		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Copy of gaming machine permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
STAT	Gambling Machine Permit - Up to 2 Machines	One-off fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS

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X Exempt

Prosperous Communities Committee			Licensing						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
	Taxi Licensing (Including Horse Drawn Omnibus)								
STAT	Driver's License Application (3Yr)	New/Renewal	£224.00	3.1%	£7.00	£231.00	£0.00	£231.00	OS
NON STAT	Knowledge Test Fee Including ID check	New Driver Licenses includes Right to licence checks	£43.00	3.5%	£1.50	£44.50	£0.00	£44.50	OS
NON STAT	Knowledge Test Fee - Resit	New Driver Licenses	£41.00	3.7%	£1.50	£42.50	£0.00	£42.50	OS
NON STAT	DBS Check	On New or Renewal	£38.00	0.0%	£0.00	£38.00	£0.00	£38.00	OS
NON STAT	DBS Admin Fee*	On New or Renewal	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
	*This fee is controlled by City of Lincoln Council and subject to change								
NON STAT	Vehicle License	New	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
NON STAT	Vehicle License	Renewal	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
NON STAT	Replacement Plate ADD cost of materials	Plate only (does not include cost of plate)	£36.00	0.0%	£0.00	£36.00	£0.00	£36.00	OS
NON STAT	Replacement Plate & Bracket ADD cost of materials	Plate and Bracket (does not include cost of plate & bracket)	£48.00	0.0%	£0.00	£48.00	£0.00	£48.00	OS
STAT	Private Hire Operators Licence (5Yr)		£246.00	3.3%	£8.00	£254.00	£0.00	£254.00	OS
NON STAT	Transfer of Ownership of Taxi/Private Hire Vehicle License		£35.00	2.9%	£1.00	£36.00	£0.00	£36.00	OS
	Alcohol and Entertainment Licenses	Charges set by Licensing Act 2003							
	New Premise Licence								
STAT	Category A		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Category B		£190.00	0.0%	£0.00	£190.00	£0.00	£190.00	OS
STAT	Category C		£315.00	0.0%	£0.00	£315.00	£0.00	£315.00	OS
STAT	Category D		£450.00	0.0%	£0.00	£450.00	£0.00	£450.00	OS
STAT	Category E		£635.00	0.0%	£0.00	£635.00	£0.00	£635.00	OS
STAT	Large scale application >4999 (minimum fee applies)		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Premises Licence		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Change of DPS or Disapplication of DPS		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
	Annual fee demand								
STAT	Category A		£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
STAT	Category B		£180.00	0.0%	£0.00	£180.00	£0.00	£180.00	OS
STAT	Category C		£295.00	0.0%	£0.00	£295.00	£0.00	£295.00	OS
STAT	Category D		£320.00	0.0%	£0.00	£320.00	£0.00	£320.00	OS
STAT	Category E		£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
STAT	Large scale annual fee >4999 (minimum fee applies)		£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	OS
STAT	Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
STAT	Provisional Statement		£195.00	0.0%	£0.00	£195.00	£0.00	£195.00	OS
STAT	Register of Interest		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS
STAT	Copy of Licence		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Club Premises Certificate - New		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Club Premises Certificate - Variation		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Club Premises Certificate - Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
STAT	Personal Licence - New		£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS
STAT	Personal Licence - Change of name /address		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Personal Licence - Copy of Licence (card part, paper part or both)		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Transfer of Premises Licence		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
STAT	Temporary Event Notice		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS

Appendix B – Fees and Charges 2026/2027 Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Page 182

Prosperous Communities Committee			Licensing (contd)						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT	Sale of Animals	New (Part A)	£248.00	3.2%	£8.00	£256.00	£0.00	£256.00	OS
NON STAT		New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS
NON STAT		Renewal (Part A)	£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS
NON STAT		Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS
NON STAT	Animal Boarding Establishments (Excludes vet fees payable direct to vet)	Cats or Dogs - New (Part A)	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS
NON STAT		Cats or Dogs - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS
NON STAT		Cats or Dogs - Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS
NON STAT		Cats or Dogs - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS
NON STAT		Cats and Dogs (Dual) - New (Part A)	£365.00	3.3%	£12.00	£377.00	£0.00	£377.00	OS
NON STAT		Cats and Dogs (Dual) - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS
NON STAT		Cats and Dogs (Dual) - Renewal (Part A)	£354.00	3.1%	£11.00	£365.00	£0.00	£365.00	OS
NON STAT		Cats and Dogs (Dual) - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS
NON STAT		Home Boarding - New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
NON STAT		Home Boarding - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS
NON STAT		Home Boarding - Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS
NON STAT		Home Boarding - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS
NON STAT	Hiring of Horses	New or Renewal (Part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS
NON STAT		New or Renewal (Part B) + vet fee	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
NON STAT	Dog Breeding	New (part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS
NON STAT		New (part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
NON STAT		Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS
NON STAT		Renewal (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
NON STAT	Dog Day Care	New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
NON STAT		New (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
NON STAT		Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS
NON STAT		Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS
NON STAT	Exhibition Of Animals	New or Renewal (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
NON STAT	Application to be re-rated	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS
NON STAT	Variation to the licence	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS
NON STAT	Dangerous Wild Animals (Excluding vet fees)	Vets fees plus admin costs of	£205.00	3.4%	£7.00	£212.00	£0.00	£212.00	OS
NON STAT	Zoos (Excluding vet fees) - 4 yr. initial application	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£892.00	3.3%	£29.00	£921.00	£0.00	£921.00	OS
NON STAT	Zoos (Excluding vet fees) - 6 yr. licence	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£2,178.00	3.2%	£70.00	£2,248.00	£0.00	£2,248.00	OS
Scrap Metal									
NON STAT	New/Renewal Collectors fee - 3 yr.	Admin/processing of application (part A)	£136.00	2.9%	£4.00	£140.00	£0.00	£140.00	OS
NON STAT		Document inspection - year 1 (part B)	£50.00	4.0%	£2.00	£52.00	£0.00	£52.00	OS
NON STAT		Document inspection - year 2 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS
NON STAT		Document inspection - year 3 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS
NON STAT	Change of details, name / address		£16.00	6.3%	£1.00	£17.00	£0.00	£17.00	OS
NON STAT	New/Renewal Site fee - 3 yr.	Part A Admin of application includes initial yr. 1 inspection by 2 officers	£523.00	3.3%	£17.00	£540.00	£0.00	£540.00	OS
NON STAT		Part B Follow up compliance inspection by 2 officers - year 1	£328.00	3.0%	£10.00	£338.00	£0.00	£338.00	OS
NON STAT		Part B Follow up compliance inspection - year 2 by 2 officers	£341.00	3.2%	£11.00	£352.00	£0.00	£352.00	OS
NON STAT	Change of site manager		£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS
NON STAT	Sex Shop Licences and Sexual Entertainment Venues	Initial application (part A)	£2,281.00	3.2%	£73.00	£2,354.00	£0.00	£2,354.00	OS
NON STAT		compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS
NON STAT		Renewal (part A)	£406.00	3.2%	£13.00	£419.00	£0.00	£419.00	OS
NON STAT		compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS
NON STAT		Transfer fee	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS
STAT	Skin Piercing	Premises registration	£217.00	3.2%	£7.00	£224.00	£0.00	£224.00	OS
STAT		Personal registration	£65.00	3.1%	£2.00	£67.00	£0.00	£67.00	OS
STAT		Personal Registration for conventions	£21.00	4.8%	£1.00	£22.00	£0.00	£22.00	OS
STAT	Street Trading Consents		£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS
NON STAT	Copy of Any License Not Covered by the Licensing Act 2003 or Gambling Act 2005		£13.00	7.7%	£1.00	£14.00	£0.00	£14.00	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 B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Prosperous Communities Committee					Mobile Homes					
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	£	
Mobile Homes Act 2013										
NON STAT	Caravan Site - Fit & Proper Person	One-off license	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS	
NON STAT	Issue of a New Licence		£373.00	3.2%	£12.00	£385.00	£0.00	£385.00	OS	
NON STAT	Deposit of Site Rules		£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS	
NON STAT	Transfer and Alteration of a Licence		£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS	

Prosperous Communities Committee					Land Charges				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
NON STAT	Access to data	Access to information not held on public registers (includes £5 admin fee)	£29.00	3.4%	£1.00	£30.00	£0.00	£30.00	OS
NON STAT		Cancellation Fee	£7.75	3.2%	£0.25	£8.00	£0.00	£8.00	OS
NON STAT	CON 29R	One parcel	£86.08	3.2%	£2.75	£88.83	£17.77	£106.60	S
NON STAT		Each additional parcel	£20.00	3.2%	£0.64	£20.64	£4.13	£24.77	S
NON STAT		Lincolnshire County Council Fee**	£65.00	0.0%	£0.00	£65.00	£13.00	£78.00	S
	CON 290								
NON STAT	submitted with CON29R	Each printed enquiry	£24.17	3.4%	£0.83	£25.00	£5.00	£30.00	S
NON STAT	submitted on its own	Each printed enquiry	£24.17	3.4%	£0.83	£25.00	£5.00	£30.00	S
NON STAT	Administration Fee		£15.83	3.2%	£0.50	£16.33	£3.27	£19.60	S
NON STAT	Additional Enquiries *	Per additional enquiry	£39.00	3.2%	£1.25	£40.25	£8.05	£48.30	S/O
NON STAT	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

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Appendix B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates
S Standard Rate 20%
Z Zero rated 0%
OS Outside Scope
X Exempt

Prosperous Communities Committee			Operational Services						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT	Additional Blue Sacks *	Per 5 sacks	£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
NON STAT	*Postage & packaging will be the applicable charge at the time of posting								
NON STAT	Garden Waste Wheeled Bin (Annual charge)	Collection of 1st bin	£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS
NON STAT	Garden Waste Wheeled Bin (Annual charge)	Collection of 2nd and subsequent bins	£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS
NON STAT	Wheeled Bin Replacement (supply & delivery)	Green/Black /Blue/Purple	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Wheeled Bins for New Properties (supply & delivery)	Green/Black /Blue/Purple	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Bulky Household Waste Collections	Collection articles worth up to 6 points	£35.50	0.0%	£0.00	£35.50	£0.00	£35.50	OS
NON STAT		Additional articles worth 1 point collected at the same time	£4.65	0.0%	£0.00	£4.65	£0.00	£4.65	OS
NON STAT	Collection and Disposal of Fridges and Freezers from Commercial Premises		£110.75	3.2%	£3.50	£114.25	£0.00	£114.25	OS
NON STAT	Big Bin Hire for a week - 1,100 litre bin		£60.00	0.0%	£0.00	£60.00	£0.00	£60.00	OS
NON STAT	Big Bin Hire for a week - 660 litre bin		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS

Appendix B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Page 186

Prosperous Communities Committee				Crematorium							
				2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
				£	% Type	or £	£	£	£		
NON STAT		Cremation		£940.00	3.2%	£30.00	£970.00	£0.00	£970.00	X	
NON STAT		Early start (09:00 & 09:45)		£825.00	3.0%	£25.00	£850.00	£0.00	£850.00	X	
NON STAT		Direct Cremation (no attendance 08:45)		£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	X	
NON STAT		The Farewell Service	A 15 minute service, for up to 15 mourners, 1 piece of music played on repeat. No minister.	£575.00	2.6%	£15.00	£590.00	£0.00	£590.00	X	
NON STAT		Body parts/slides and blocks		£95.00	3.2%	£3.00	£98.00	£0.00	£98.00	X	
NON STAT		Saturday service (with discussion with Manager)		£1,365.00	2.9%	£40.00	£1,405.00	£0.00	£1,405.00	X	
NON STAT		Late cancellation fee (cancellations within 72 hours of service)		£135.00	3.7%	£5.00	£140.00	£0.00	£140.00	X	
NON STAT		Chapel fee (extension 20 minutes)		£220.00	4.5%	£10.00	£230.00	£0.00	£230.00	X	
NON STAT		Chapel fee (extension 40 minutes)		£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X	
NON STAT		Memorial Service (45mins)		£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X	
NON STAT		Strewing/scattering of cremated remains from elsewhere		£55.00	0.0%	£0.00	£55.00	£0.00	£55.00	X	
NON STAT		Digital download of the service when ordered with webcast		£20.00	8.4%	£1.67	£21.67	£4.33	£26.00	S	
NON STAT		Digital download of the service - stand alone product		£36.00	4.2%	£1.50	£37.50	£7.50	£45.00	S	
NON STAT	Bundle	Webcast recording - Live & On Demand	Stream a service live and watch on demand for a further 28 days, with the option to download	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S	
NON STAT	Bundle	DVD, USB, Blue-Ray, Audio CD	A keepsake copy of the service, Tribute, or both. If purchased as part of the Bundle choose from USB or DVD.	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S	
NON STAT	Bundle	Halo Photo	First photo is free, second is chargeable. One photo is included if purchased as part of the Bundle.	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S	
NON STAT	Bundle	Music Slideshow	A beautifully simple photo tribute of up to 25 photos, timed to their chosen piece of music with fade transitions.	£72.50	3.4%	£2.50	£75.00	£15.00	£90.00	S	
NON STAT	Bundle	Obituary Bundle	10% saving vs individual sale price (total £209 incl. VAT)	£177.75	3.8%	£6.75	£184.50	£36.90	£221.40	S	
NON STAT		DVD recording (each subsequent copy)		£29.17	5.7%	£1.66	£30.83	£6.17	£37.00	S	
NON STAT		Visual tribute (1 photograph)	First photo is free, second is chargeable.	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S	
NON STAT		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.	£45.83	3.6%	£1.67	£47.50	£9.50	£57.00	S	
NON STAT		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	
NON STAT		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	
NON STAT		Visual tribute (for additional 25 photos)	Both standard and professionally edited slideshow	£27.50	3.0%	£0.83	£28.33	£5.67	£34.00	S	
NON STAT		Video tribute (up to 5 minutes)	A family supplies video tribute	£36.67	2.3%	£0.83	£37.50	£7.50	£45.00	S	
NON STAT		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	
NON STAT		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	
NON STAT		A download link of the pro-tribute		£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S	
NON STAT		Extra work (Pro tribute)		£20.83	0.0%	£0.00	£20.83	£4.17	£25.00	S	

Appendix B – Fees and Charges 2026/2027

Prosperous Communities Committee Schedules

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Page 187

Prosperous Communities Committee					Crematorium (contd)				
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT	Book of Remembrance (3 lines)	3 lines from 2024/2025 (2 lines no longer available)	£95.00	0.0%	£0.00	£95.00	£19.00	£114.00	S
NON STAT	Book of Remembrance (each additional line) (to a maximum of 8 lines)		£10.42	0.0%	£0.00	£10.42	£2.08	£12.50	S
NON STAT	Book of Remembrance (illustrations)	plus Admin Fee £10-£30 dependent on requirements	POA	0.0%	£0.00	POA	POA	POA	S
NON STAT	Miniature book (leather - 2 lines)		£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Miniature book (leather - 5 lines)		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT	Miniature book (leather - 8 lines)		£133.33	0.0%	£0.00	£133.33	£26.67	£160.00	S
NON STAT	Memorial card (2 lines)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S
NON STAT	Memorial card (5 lines)		£66.67	0.0%	£0.00	£66.67	£13.33	£80.00	S
NON STAT	Memorial card (8 lines)		£79.17	0.0%	£0.00	£79.17	£15.83	£95.00	S
NON STAT	Additional inscription to existing books and cards		£23.33	0.0%	£0.00	£23.33	£4.67	£28.00	S
NON STAT	Floral design (available for 5 and 8 lines only)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S
NON STAT	Caskets *		£54.17	0.0%	£0.00	£54.17	£10.83	£65.00	S
NON STAT	Temporary deposit of Cremated remains per month after initial month		£16.67	25.0%	£4.16	£20.83	£4.17	£25.00	S
NON STAT	Virtual Memorial Service		£62.50	0.0%	£0.00	£62.50	£12.50	£75.00	S
NON STAT	Virtual Memorial Service including music tribute		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT ***	Sanctum 2000 vault (leased for 10 years) including up to 80 letters **		£976.67	2.4%	£23.33	£1,000.00	£200.00	£1,200.00	S
NON STAT ***	Sanctum 2000 vault - per letter above 80		£3.08	8.1%	£0.25	£3.33	£0.67	£4.00	S
NON STAT ***	Desk Memorial **		£595.83	1.4%	£8.34	£604.17	£120.83	£725.00	S
NON STAT ***	Barbican memorial (space lease for 5 years) **		£254.17	3.3%	£8.33	£262.50	£52.50	£315.00	S
NON STAT ***	Mulberry Tree - per leaf, space leased for 5 years		£172.50	3.9%	£6.67	£179.17	£35.83	£215.00	S
NON STAT ***	Mulberry Tree - per leaf with motif, space leased for 5 years		£202.50	2.9%	£5.83	£208.33	£41.67	£250.00	S
NON STAT	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.	£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Memorial Glass Offering - Memorial Bauble with Stand		£125.00	0.0%	£0.00	£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.									

statutory/statutory range
non statutory

Note: VAT rates	
S	Standard Rate 20%
Z	Zero rated 0%
OS	Outside Scope
X	Exempt

Prosperous Communities Committee			Trinity Arts Centre						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
	Space Hire								
NON STAT	Community - Theatre Hire - Performance	Up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£425.00	5.3%	£22.50	£447.50	£89.50	£537.00	S
NON STAT	Community - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£55.00	6.4%	£3.50	£58.50	£11.70	£70.20	S
NON STAT	Community - Theatre Hire - Room only	Per hour	£44.50	4.5%	£2.00	£46.50	£0.00	£46.50	X
NON STAT	Commercial - Theatre Hire - Performance	up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£552.50	4.1%	£22.50	£575.00	£115.00	£690.00	S
NON STAT	Commercial - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£71.50	4.9%	£3.50	£75.00	£15.00	£90.00	S
NON STAT	Commercial - Theatre Hire - Room only	Per hour	£58.00	3.4%	£2.00	£60.00	£0.00	£60.00	X
NON STAT	Community - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£192.50	3.9%	£7.50	£200.00	£40.00	£240.00	S
NON STAT	Commercial - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£250.00	20.0%	£50.00	£300.00	£60.00	£360.00	S
NON STAT	Community - Ancillary Room Hire only	Per hour	£15.00	6.7%	£1.00	£16.00	£0.00	£16.00	X
NON STAT	Commercial - Ancillary Room Hire only	Per hour	£23.00	8.7%	£2.00	£25.00	£0.00	£25.00	X
	Services								
NON STAT	Community - Ticketing Service Charge	Per ticket	£1.00	25.0%	£0.25	£1.25	£0.25	£1.50	S
NON STAT	Commercial - Ticketing Service Charge	Per ticket	£1.46	14.4%	£0.21	£1.67	£0.33	£2.00	S
NON STAT	Additional Staffing Charge	Per person /per hour	£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S
NON STAT	Technical Programming Session	up to 5hrs time with Technician	£125.00	3.3%	£4.17	£129.17	£25.83	£155.00	S
	Packages								
NON STAT	Community - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£575.00	5.2%	£30.00	£605.00	£121.00	£726.00	S
NON STAT	Community - Full Venue Hire - Rehearsal/Get-in	Per Hour	£85.00	4.9%	£4.17	£89.17	£17.83	£107.00	S
NON STAT	Community - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£342.50	4.6%	£15.83	£358.33	£71.67	£430.00	S
NON STAT	Commercial - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£828.50	5.0%	£41.50	£870.00	£174.00	£1,044.00	S
NON STAT	Commercial - Full Venue Hire - Rehearsal/Get-in	Per Hour	£126.70	5.2%	£6.63	£133.33	£26.67	£160.00	S
NON STAT	Commercial - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£526.00	9.3%	£49.00	£575.00	£115.00	£690.00	S
NON STAT	Catering Essentials Package	Per delegate/Per day (includes Selection of tea, coffee, water and cordial provided during hire)	£1.25	33.6%	£0.42	£1.67	£0.33	£2.00	S
NON STAT	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	5.0%	£125.00	£2,650.00	£530.00	£3,180.00	S
NON STAT	Films cost *there will also be an additional cost of £1 booking fee per ticket		£3.33	0.0%	£0.00	£3.33	£0.67	£4.00	S
NON STAT	Quad Film Ticket (4 people) there will be also be an additional charge of £4 booking fee		£9.16	0.0%	£0.00	£9.16	£1.83	£10.99	S
NON STAT	Booking Fee (face to face / phone)		£1.00	25.0%	£0.25	£1.25	£0.00	£1.25	X
NON STAT	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

FEES AND CHARGES REPORT

APPENDIX 1 – ELECTORAL SERVICES

1. Service Description

Electoral Service has a limited number of statutory Fees and Charges for sales of electoral registers. The charges are set by sections 110 & Regulation 10(3) of the Representation of the People Regulations 2001.

2. Prior years analysis, current financial year projections

The table below illustrates the actual income received in 2022/2023, 2023/2024 and 2024/2025 and a forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Electoral Services - Other Sales	(1,711)	(2,072)	(2,557)	(2,000)
Budget	(1,500)	(1,500)	(1,700)	(2,000)
Income Achieved (Above)/Below Budget	(211)	(572)	(857)	-

3. Pricing

The statutory charges are set to recover costs.

4. Understanding Customers and Markets

Most of the income realised by the service comes from the sharing of electoral registers with credit rating companies. We have five main customers who have repeat orders for the information year on year.

5. Proposed Charging

No proposed changes for 2026/2027 as statutory charges have not changed. Any amendments implemented by Government will be reported to Committee as they occur.

6. Impact on Medium Term Financial Plan (MTFP)

The income budget was increased by £300 to £2,000 per annum starting in 2025/2026. This aligns with the forecast demand for the current financial year (see section 2).

In 2024/25, additional income was generated due to increased activity during a General Election year, with a higher number of political party registers purchased.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Proposed Budget - Sales Of Electoral Registers	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are asked to approve charges for 2026/2027 as detailed below:

statutory/statutory range
non statutory

Policy and Resources Committee		Electoral Services					
Statutory fees are set by section 110 of the Representation of the People Regulations 2001.		2025/26	Proposed Increase / (Decrease)	2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	£	£	£	
Electoral Services (Statutory):							
Printed Format							
STAT	Sale of Full Register/ Notice of Alteration	£10.00	0.0%	£0.00	£10.00	£0.00	OS
STAT	- Per thousand names or part	£5.00	0.0%	£0.00	£5.00	£0.00	OS
STAT	Supply of Overseas Register	£10.00	0.0%	£0.00	£10.00	£0.00	OS
STAT	- Per hundred names or part	£5.00	0.0%	£0.00	£5.00	£0.00	OS
Data Format							
STAT	Sale of Full Register/ Notice of Alteration	£20.00	0.0%	£0.00	£20.00	£0.00	OS
STAT	- Per thousand names of part	£1.50	0.0%	£0.00	£1.50	£0.00	OS
STAT	Supply of Overseas Register	£20.00	0.0%	£0.00	£20.00	£0.00	OS
STAT	- Per hundred names of part	£1.50	0.0%	£0.00	£1.50	£0.00	OS
Marked Register:							
Printed Format							
STAT	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	OS
STAT	- Per thousand names or part	£2.00	0.0%	£0.00	£2.00	£0.00	OS
Data Format							
STAT	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	OS
STAT	- Per thousand names of part	£1.00	0.0%	£0.00	£1.00	£0.00	OS

FEES AND CHARGES REPORT

APPENDIX 2 – STREET NAMING AND NUMBERING

1. Service description

The function of Street Naming and Numbering (SNN) sits alongside the Local Land and Property Gazetteer Custodian within the System Development Team. The SNN function is a statutory service and the Council is responsible for naming or renaming the streets, allocating postal numbers and requests to change house names.

2. Prior years analysis, current financial year projections

The SNN function is dependent on the delivery of local plan growth, market demand and developers' viability in addition to the economy, cost and availability of skilled workers.

The table below illustrates the actual income received 2022/2023, 2023/2024, 2024/2025 and the forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Street Naming & Numbering	(31,700)	(15,400)	(19,801)	(24,000)
Total Income	(31,700)	(15,400)	(19,801)	(24,000)
Budget	(29,900)	(31,500)	(31,000)	(34,400)
Income Achieved (Above)/Below Budget	(1,800)	16,100	11,199	10,400

Royal Mail are invoiced each year for providing certain address information whilst exercising our statutory street naming and numbering function. The Royal Mail own the postcode, but West Lindsey own the postal name, postal number, street and locality information.

3. Pricing

The Street Name and Numbering fees are reviewed each year and benchmarked against other local authorities.

This year we are proposing an increase by inflation at 3.2%, rounded to nearest pound (an average increase of 3.4%).

4. Understanding Customers and Markets

Our customers are individuals building their own homes, or new occupiers wanting to rename an existing home. We also have developers and builders who want street names and postal addresses during construction. Occasionally we are approached by parish councils or a group of individuals to rename their street. This requires two-thirds agreement, and as such, this rarely happens.

5. Proposed Charging

Members are asked to approve an inflationary increase to fees of 3.2% rounded to the nearest whole pound (an average increase of 3.4%).

6. Impact on Medium Term Financial Plan (MTFP)

In the last couple of years there has been a downturn in applications. This is demonstrated in the table above (section 2). As a result, we have not increased the income targets below. Demand will continue to be monitored, and the income target reviewed next year.

Each year includes a forecast inflationary increase of 2.5%.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(35,400)	(36,300)	(37,200)	(38,100)	(38,100)
Proposed Budget - Street Naming and	(35,400)	(36,300)	(37,200)	(38,100)	(39,200)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	(1,100)

7. Recommendation

Members are asked to approve charges for 2026/2027 as detailed below:

statutory/statutory range
non statutory

Policy and Resources Committee				Street Naming and Numbering					
	2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
	£	% Type	or £	£	£	£			
	Street Naming and Numbering:								
NON STAT	Naming or renaming of a registered property		£89.00	3.4%	£3.00	£92.00	£0.00	£92.00	OS
NON STAT	Renaming an existing street at resident request, per street		£312.00	3.2%	£10.00	£322.00	£0.00	£322.00	OS
NON STAT	Renumbering an existing street at resident request, per property		£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	OS
NON STAT	Naming a new street		£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS
NON STAT	Naming of additional streets on the same application		£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Numbering new development (plots 1-10), per plot		£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Numbering new development (plots 11+), per plot		£25.00	4.0%	£1.00	£26.00	£0.00	£26.00	OS
NON STAT	Numbering a block of flats, per block		£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS
NON STAT	Renumbering due to change in layout plan by developer (plots 1-10), per plot		£25.00	4.0%	£1.00	£26.00	£0.00	£26.00	OS
NON STAT	Renumbering due to change in layout plan by developer (plots 11+), per plot		£20.00	5.0%	£1.00	£21.00	£0.00	£21.00	OS
NON STAT	Confirmation of address details		£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	OS

FEES AND CHARGES REPORT

APPENDIX 3 – REVENUE SERVICES

1. Service Description

The Revenue Service has a limited number of Fees and Charges, namely:

- Court Costs added to Council Tax Accounts
- Court Costs added to NNDR Accounts

It is the Council's duty to collect all instalments as they become due.

The Council's recovery policy has been prepared in compliance with current legislation, but we try to be responsive to individual circumstances.

Recovery procedures and the Court timetable for Council Tax are agreed in advance and ensures that all taxpayers are treated fairly and objectively.

If an account holder receives a summons, it is because they have not ensured that we have received payments in accordance with notices that have been sent (e.g., the Demand and Reminder Notices).

The Council can ask the Magistrates to issue a 'liability order' if a debtor owes unpaid Council Tax and this is a legal demand for payment. The account holder is allowed to attend the court hearing and give reasons for not paying if they wish and the Council is entitled to request costs be ordered against any payment defaulters to go towards the cost of collection of the debt.

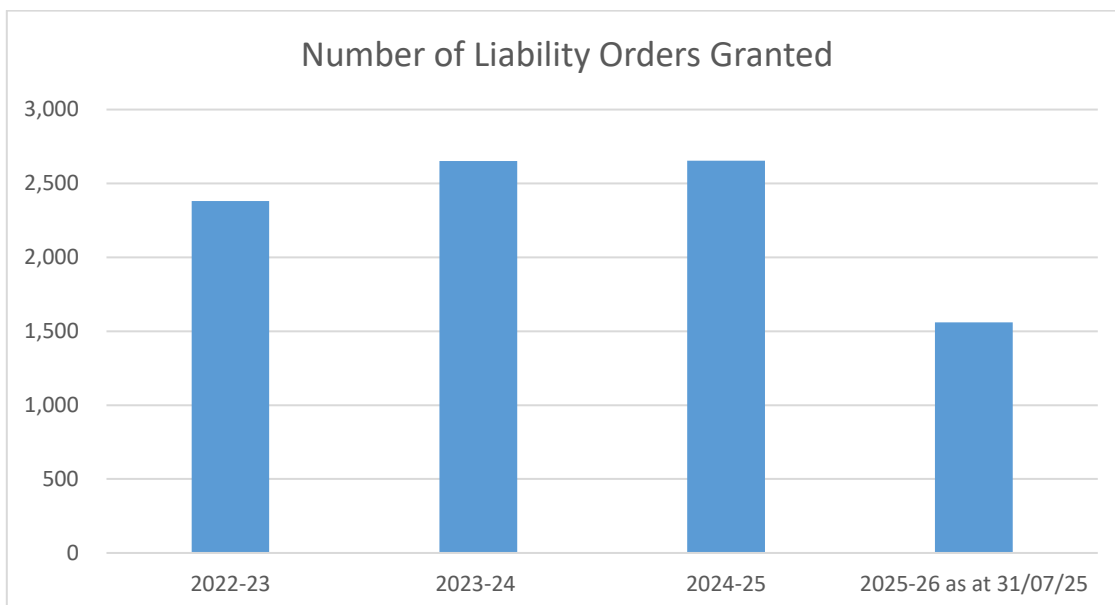
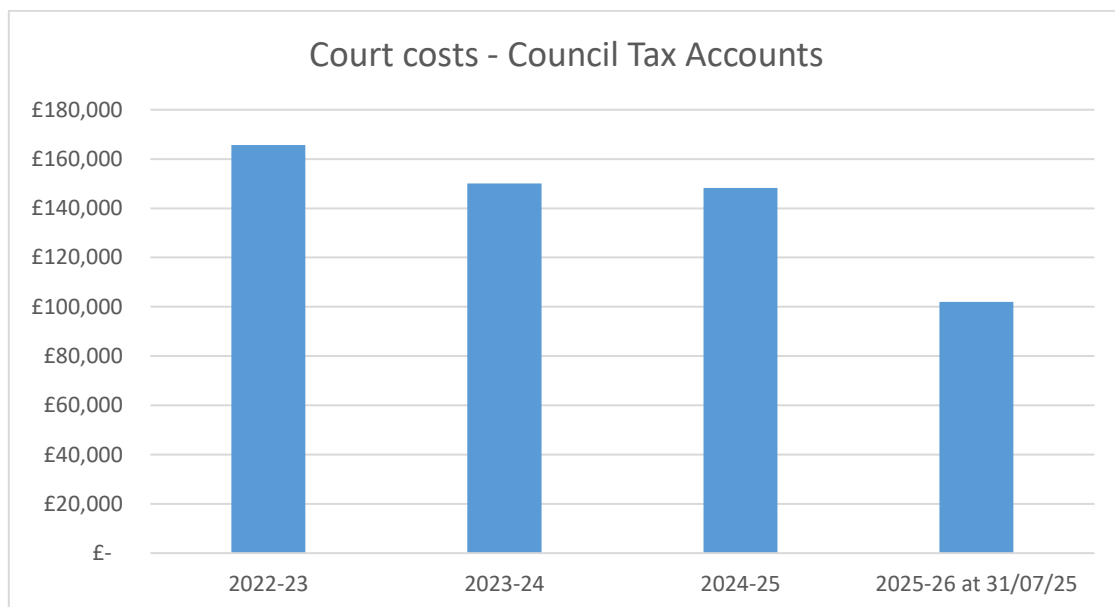
2. Prior years analysis, current financial year projections

Court Costs added to council tax accounts are collected by West Lindsey District Council.

Court Costs added to NNDR accounts are collected by City of Lincoln on our behalf.

The table below illustrates the actual income received for 2022/2023, 2023/2024, 2024/2025 and the forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Summons & Committal Costs Recovered	(165,682)	(163,466)	(144,772)	(162,000)
Total Income	(165,682)	(163,466)	(144,772)	(162,000)
Budget	(162,000)	(162,000)	(162,000)	(162,000)
Income Achieved (Above)/Below Budget	(3,682)	(1,466)	17,228	-



3. Pricing

The council is required to calculate the cost of summons (Court Costs) to ensure the amount charged is reasonable and transparent for court.

The full cost of summons (Court Costs) for Council Tax in 2026/2027 is £76.50. This is an increase of £1.00 from 2025/2026 (1.3%).

The cost of summons for NNDR is provided by the City of Lincoln and is remaining at £82.50 for 2026/2027.

4. Understanding Customers and Markets

If an account holder receives a summons, it is because they have not ensured that we have received payments in accordance with notices that have been sent (e.g., the Demand and Reminder Notices).

5. Proposed Charging

The court costs are added to Council Tax and NNDR accounts and are both Statutory Fixed. The charges are set in March and are not yet published, however it is assumed that the proposed fee will be accepted.

6. Impact on Medium Term Financial Plan (MTFP)

The income budget is to remain at the same level to reflect the forecast income for the current financial year and expected activity for 2026/2027.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(162,000)	(162,000)	(162,000)	(162,000)	(162,000)
Proposed Budget - Summons & Committal Costs Recovered	(162,000)	(162,000)	(162,000)	(162,000)	(162,000)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are asked to approve charges for 2026/2027 to Council as per the below:

statutory/statutory range
non statutory

Policy and Resources Committee		Revenue Services						
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
	£	% Type or £						
Revenues *								
STAT	Court costs added to Council Tax accounts.	£75.50	1.3%	£1.00	£76.50	£0.00	£76.50	OS
STAT	Court costs added to NNDR accounts.	£82.50	0.0%	£0.00	£82.50	£0.00	£82.50	OS

* Charges agreed with Magistrates

FEES AND CHARGES REPORT

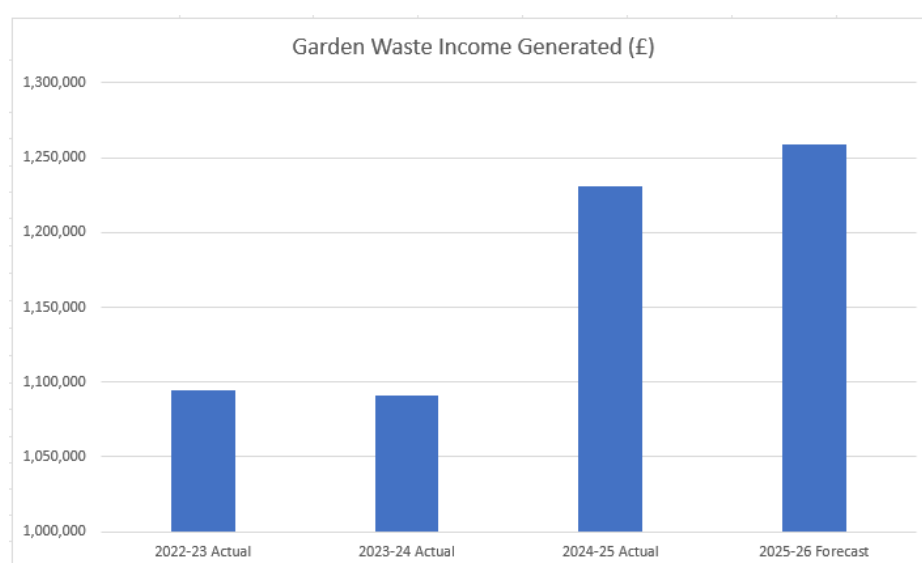
APPENDIX 4 – GARDEN WASTE

1. Background

- 1.1 In December 2017, Prosperous Communities Committee resolved to introduce a subscription-based garden waste service from 1 April 2018, prior to this happening the service had been free for residents who could receive it.
- 1.2 The decision to introduce a charge was taken on the basis that a “user-pays” ethos would be implemented and that the function should seek to fully recover its costs. Failure to do this would mean that residents who did not subscribe to the service would be indirectly funding it through their council tax payments.
- 1.3 Since its introduction, the service has been very popular and outperformed original business case predictions. The price increased from £44 to £46 per bin for collections in 2025 as agreed at Prosperous Communities Committee on Tuesday 29 October 2024, to ensure that a cost recovery model could continue to be delivered.

2. Prior years analysis, current financial year projections

The graph below shows the actual income achieved for the previous three financial years plus a forecast for 2025/2026.



The current fee for 2025/2026 is £46 per subscription, for 18 collections.

The subscription fee and number of service subscribers for the previous 3 years, forecast for current year and the estimate for 2026/2027 is provided below:

	Fee	Number of Subscribers	
2022/2023	£39	28,059	
2023/2024	£39	27,979	
2024/2025	£44	27,975	
2025/2026	£46	27,365	as at Sept 25
2026/2027	£48	26,818	proposed

3. Pricing

The proposed fee for 2026/2027 is £48 and continuing with 18 collections. This is an increase of £2 pa (4.3%) on the 2025/2026 fee. An assumption has been made that a fee increase of £2 pa (4.3%) may reduce subscription levels by 2% from 27,365 to 26,818, however even if subscription numbers do reduce cost recovery is achieved.

4. Proposed Charging

The Garden Waste subscription fee is proposed at £48 pa – an increase of £2 pa (4.3%) from the 2025/2026 fee.

5. Impact on Medium Term Financial Plan (MTFP)

Garden waste subscription income is forecast to increase by **£24.4k** from 2025/2026, which will contribute towards the increased costs of service delivery.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(1,262,800)	(1,262,800)	(1,262,800)	(1,262,800)	(1,262,800)
Proposed Budget - Garden Waste Subscription Fee	(1,287,200)	(1,287,200)	(1,287,200)	(1,287,200)	(1,287,200)
Impact on MTFP 2026/27 Pressure/ (Saving)	(24,400)	(24,400)	(24,400)	(24,400)	(24,400)

6. Recommendation

Members are requested to approve the charges for the 2026/2027 financial year as detailed in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee					Operational Services					
	2025/26	Proposed Increase / (Decrease)			2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
	£	% Type	or £		£	£	£			
NON STAT	Garden Waste Wheeled Bin (Annual charge)	Collection of 1st bin		£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS
NON STAT	Garden Waste Wheeled Bin (Annual charge)	Collection of 2nd and subsequent bins		£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS

FEES AND CHARGES REPORT

APPENDIX 5 – CAR PARKS

1. Service Description

Car parks are operated by the council in Gainsborough and Market Rasen.

New Pay & Display (P&D) and permit tariffs were introduced for both Gainsborough and Market Rasen during 2018/2019 and 2019/2020, as part of the car parking strategy approved by Corporate Policy & Resources committee on 27th July 2017. It was decided that Market Rasen's charges would be set at 50% of Gainsborough's, to reflect the increased offer of the larger town.

The purpose of the strategy was to review and update the car parking provision to ensure that the supply of car parking responds to current and future demand and is aligned to the regeneration programme of Gainsborough.

Prior to this, it had been decided to install new ticket machines in both towns and link these to a data collection system to inform future decisions, including setting new tariffs and understanding demand. The system also allows remote monitoring of the machines serviceability, amount of cash held and number of tickets remaining.

Subsequently following this, a more recent parking strategy was approved by Corporate Policy & Resources committee in 2022 which reaffirmed our approach and current pricing structure with the view it would be revisited when the next parking strategy is carried out.

A revised car parking strategy is due to be completed imminently.

Most recently a pilot scheme for 2-hour free parking in Gainsborough has been approved by Corporate Policy & Resources & implemented as of 1st August 2025. The estimated reduction in income for 8 months during 2025/2026 is £21,300. This shortfall will be covered by the UK Shared Prosperity Fund (UKSPF) grant, which provides funding of £32,000 to offset the reduced income over a 12-month period.

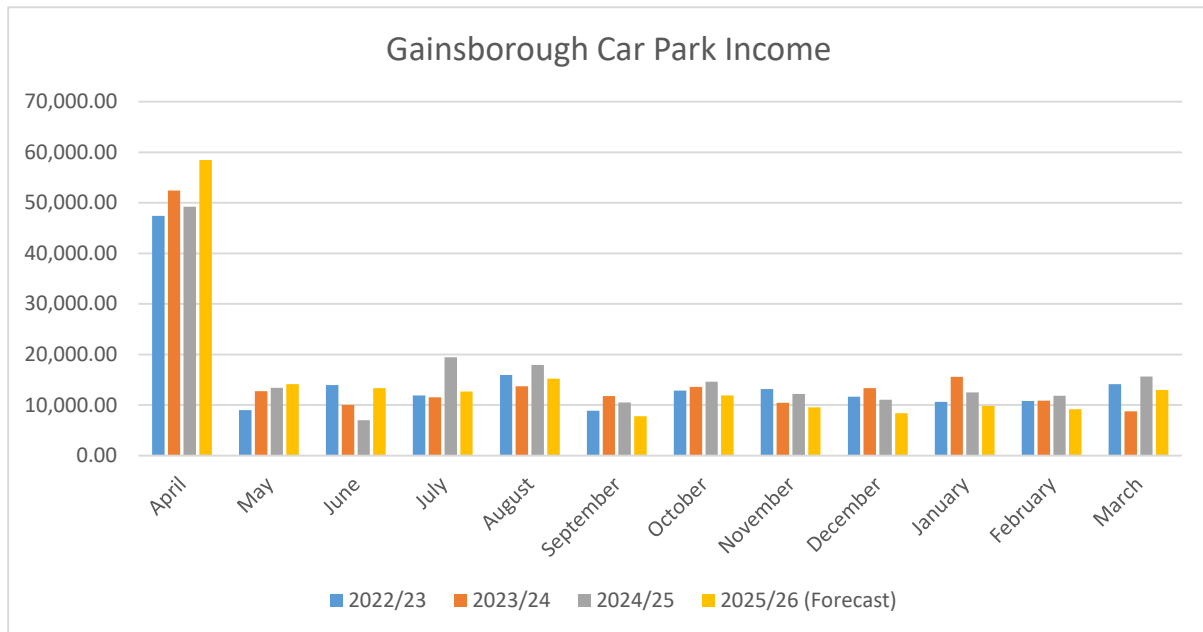
Gainsborough's bus station is located on Hickman Street Gainsborough. The site is owned and maintained by West Lindsey District Council and consists of a through road with four bus stands adjacent to Market Arcade and a layby area opposite.

The payment of a licence fee allows a respective licensee (Bus/Coach Operator) to operate their services by utilising the public stands for the setting down and collection of passengers.

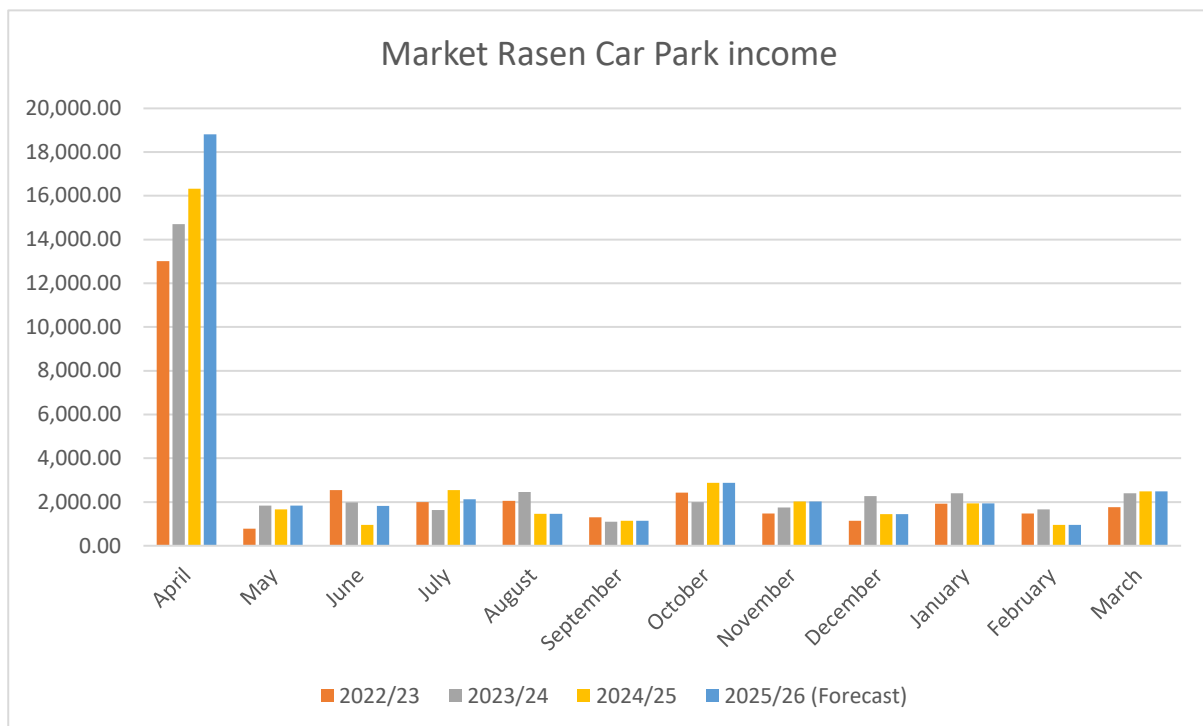
2. Prior years analysis, current financial year projections

The graphs below illustrate:

Gainsborough combined income (car parks & permits) for 2022/2023, 2023/2024, 2024/2025 and a forecast for 2025/2026.



Market Rasen combined income (carparks & permits) for 2022/2023, 2023/2024, 2024/2025 and a forecast for 2025/2026.



The table below highlights actual income achieved collectively across the car parks over the last three financial years (forecast for 2025/2026).

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Car Parks Income	(212,002)	(220,878)	(231,006)	(222,301)
Budget	(267,900)	(218,400)	(225,400)	(222,600)
Income Achieved (Above)/Below Budget	55,898	(2,478)	(5,606)	299

3. Pricing

The car parking function is dependent on market demand in addition to the economy and cost.

Below are tables that benchmark our parking tariffs and annual parking permit prices to neighbouring districts. This shows us to be within the mid-range for our long stay parking, short stay parking and annual permit prices (excludes Market Rasen where prices are lower due to the reduced offering). This shows that we are keeping up with current parking trends where at least one district has come under scrutiny recently due to not raising prices over several years and then having proposed increases of up to 650% to bring their car park charges in line with neighbouring areas. Marshall's Yard's charges are also attached to the bottom of the short stay car park comparison for analysis.

	Short Stay				Long Stay	
Location	1 Hour	2 Hour	3 Hour	4 Hour	All Day	Season ticket Price
Gainsborough	Free	Free	£2.00	£2.50	£3.90	£528.00
North Lincolnshire	Free	Free	N/A	£2.00	£3	£367.70
North Kesteven	£0.70	£1.00	£1.40	£2.80	£5.20	£400 upwards
South Kesteven	Free	£2.00	N/A	£2.50	£7.00	£680
East Lindsey (Louth)	£1.00	£1.50	N/A	£2.00	£3.00	£250.00
Bassetlaw	£0.50	£1.00	£2.00	N/A	£4.00	£669.50
Savoy cinema parking	£1.00	£2.00	N/A	£3.00	£4.00	Please note this car park has limited operational hours & days for general users
Marshall's Yard	N/A	N/A	£1.00 (for 2.5 hours)	£2.00		

4. RingGo Cost Charges

Ringo charges users of the app a 20p convenience charge to pay by phone. There are optional extra charges of 10p for a reminder text and 10p for a confirmation text.

Under the new contract with Ringo there are no charges to the council. All income received from pay by phone users is passed on to the council, with Ringo retaining the convenience charge and any optional charges detailed above. Pay by phone increases the offer of payment options to parking customers and has the added benefit of reducing wear and tear on ticket machines, saving on ticket roll and cash collection costs. Its take-up and use increases month on month with pay by phone income now representing around 50%-60% of the councils' car park pay and display income vs using physical cash at the machines.

5. Understanding Customers and Markets

In more recent years the switch to more home-based working initially saw a drastic reduction in permit levels, see table below, however we also saw an increase in pay by phone, probably due to the convenience this option creates. The table below illustrates that despite the initial decrease in permits we managed to get back to original levels this year. Pay & Display income had largely recovered in the previous years. The overall effect following more home-based working is one of reduced car park usage however dwell time has increased helping to maintain income levels.

Permit Reductions Insight	
As of March 2020	Permits Sold
Market Rasen	69
Gainsborough	176
As of September 2023	
Market Rasen	73
Gainsborough	124
As of June 2024	
Market Rasen	75
Gainsborough	118
As of August 2025	
Market Rasen	85
Gainsborough	154

6. Proposed Charging

- It is proposed that the pay and display tariffs for both Gainsborough and Market Rasen are left unchanged with effect from 1st April 2026.

- It is proposed that the Electric Vehicle Charging point are left unchanged with effect from 1st April 2026 at £0.55 per KWh, as this is in line with other operator charges (between £0.49 and £0.59).
- The bus stands are allocated/let as Primary and Secondary Stands with the Operators first stand being their Primary. The proposed fee for the stands are set at two price levels £296pa for the Primary stand and £182pa for each additional secondary stand taken.

Bus stand fees are reviewed annually utilising the UK Retail Price Index (RPI) annual inflation rate produced by the Office of National Statistics (for August 2025 rate is 4.6%).

For information, if the council were to increase the car parking tariffs the cost to do so would total circa £3,000 including legal fees, advertising, signage and a machine software update.

If there were a 3% or 10% rise in the pay and display tariffs for both Gainsborough and Market Rasen, based on demand staying the same, the Council would see an increase in income of £5,000 or £16,800 respectively. Both options would cover the costs involved in the implementation of the increase.

7. Impact on Medium Term Financial Plan (MTFP)

The income base budget has increased to reflect previous year's actuals and forecast demand.

Bus station licence income increases by the forecast RPI for each year.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(222,700)	(222,800)	(222,900)	(223,000)	(223,000)
Proposed Budget - Car Parks Season Tickets	(57,000)	(57,000)	(57,000)	(57,000)	(57,000)
Proposed Budget - Car Parks Parking Fees	(168,400)	(168,400)	(168,400)	(168,400)	(168,400)
Proposed Budget - Car Parks Electric Vehicle Charging	(3,600)	(3,600)	(3,600)	(3,600)	(3,600)
Proposed Budget - Civil Parking Enforcement Fines	(55,300)	(55,300)	(55,300)	(55,300)	(55,300)
Proposed Budget - Civil Parking Enforcement Service Provision Contract	64,900	64,900	64,900	64,900	64,900
Proposed Budget - Bus Station Licence	(3,300)	(3,400)	(3,500)	(3,600)	(3,700)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	(100)

8. Recommendation

Members are asked to approve charges for the 2026/2027 financial year as detailed in the schedule below.

statutory/statutory range
non statutory

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 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	S
	Mon-Sat 1-2 hours	£0.92	0.0%	£0.00	£0.92	£0.18	£1.10	S
	Mon-Sat 2-3 hours	£1.33	0.0%	£0.00	£1.33	£0.27	£1.60	S
	Mon-Sat 3-4 hours	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S
	Mon-Sat 4-6 hours	£2.75	0.0%	£0.00	£2.75	£0.55	£3.30	S
	Mon-Sat 6+ hours	£3.25	0.0%	£0.00	£3.25	£0.65	£3.90	S
Roseway only	Mon-Sat 0-1 hours	£0.00	0.0%	£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	S
	Mon-Sat 2-3 hours	£1.66	0.0%	£0.00	£1.66	£0.33	£2.00	S
	Mon-Sat 3-4 hours	£2.08	0.0%	£0.00	£2.08	£0.42	£2.50	S
	Travelodge permit	£5.42	0.0%	£0.00	£5.42	£1.08	£6.50	S
	Mon-Sat 0-1 hours	£0.00	0.0%	£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	S
	Mon-Sat 2-3 hours	£0.67	0.0%	£0.00	£0.67	£0.13	£0.80	S
	Mon-Sat 3-4 hours	£0.83	0.0%	£0.00	£0.83	£0.17	£1.00	S
	Mon-Sat 4-6 hours	£1.42	0.0%	£0.00	£1.42	£0.28	£1.70	S
	Mon-Sat 6+ hours	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S

Annual Season Tickets

Gainsborough only	Mon-Sat	£510.00	0.0%	£0.00	£510.00	£102.00	£612.00	S
	Mon-Sat (If paid by monthly DD)	£440.00	0.0%	£0.00	£440.00	£88.00	£528.00	S
	Mon-Fri	£430.00	0.0%	£0.00	£430.00	£86.00	£516.00	S
	Mon-Fri (If paid by monthly DD)	£350.00	0.0%	£0.00	£350.00	£70.00	£420.00	S
Market Rasen Only	Mon-Sat	£255.00	0.0%	£0.00	£255.00	£51.00	£306.00	S
	Mon-Sat (If paid by monthly DD)	£220.00	0.0%	£0.00	£220.00	£44.00	£264.00	S
	Mon-Fri	£215.00	0.0%	£0.00	£215.00	£43.00	£258.00	S
	Mon-Fri (If paid by monthly DD)	£175.00	0.0%	£0.00	£175.00	£35.00	£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	OS
Higher rate discounted if paid within 14 days	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
Lower Rate	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
Lower rate discounted if paid within 14 days	£25.00	0.0%	£0.00	£25.00	£0.00	£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	S
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Bus Station

Allocated stand	Per quarter for first stand	£283.00	4.6%	£13.00	£296.00	£0.00	£296.00	OS
	Per quarter for second stand	£174.00	4.6%	£8.00	£182.00	£0.00	£182.00	OS
Registered Casual Users Per Quarter		£65.00	4.6%	£3.00	£68.00	£0.00	£68.00	OS

FEES AND CHARGES REPORT

APPENDIX 6 – CEMETERIES

1. Service Description

West Lindsey District Council currently maintains two open cemeteries – Legsby Road, Market Rasen and School Lane, Springthorpe.

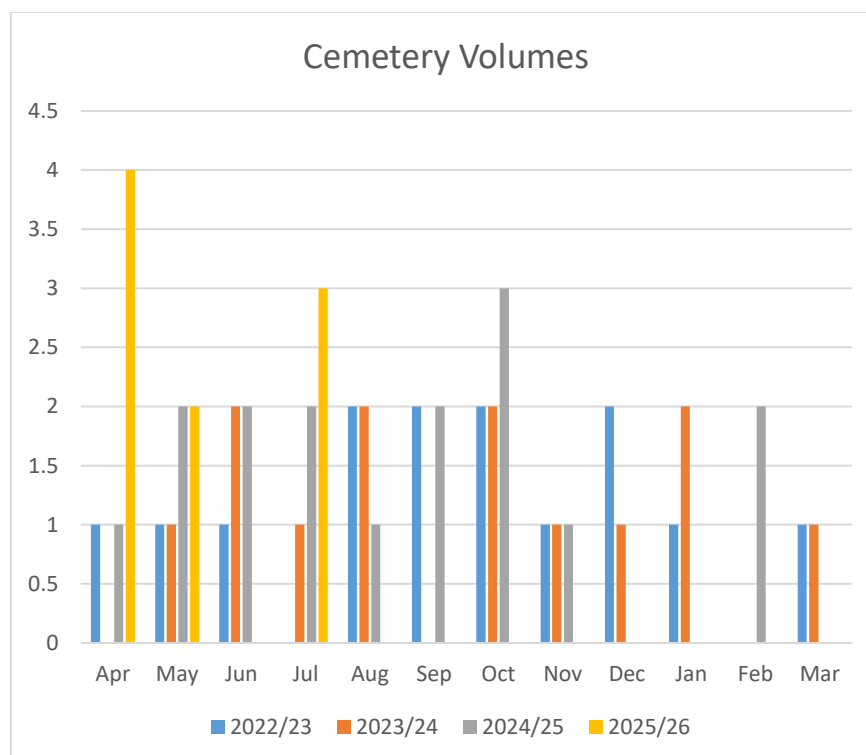
Costs for maintaining the grounds at these sites have been steadily increasing and the income received from the sites is small and therefore the council heavily subsidises the service. In 2024/2025 the cost of the service was £70,587.

There are two service charges applied to the cemeteries:

- Exclusive Right of Burial (EROB) – allocation of grave space for a period of 99 years
- Memorials and inscriptions – permission for erection of memorial or adding of inscription to existing memorial.

2. Prior years analysis, current financial year projections

The Cemetery service is demand driven and cannot be influenced. The tables below illustrate the volumes for 2022/2023, 2023/2024, 2024/2025 and forecast for 2025/2026; figures as of 27/08/25.



Income Achieved	2022/23 Actuals £	2023/24 Actuals £	2024/25 Actuals £	2025/26 forecast £
Cemeteries	(4,743)	(10,735)	(12,307)	(7,300)
Budget	(6,400)	(6,700)	(6,900)	(7,300)
Income Achieved (Above)/ Below Budget	1,657	(4,035)	(5,407)	0

3. Pricing

Last year the cost for interment was frozen based on feedback from local businesses and considering public perceptions. This year (2026/2027) all costs have been increased by inflation at 3.2% rounded to the nearest pound.

The fees for memorials are to be increased by inflation at 3.2%, rounded to nearest pound, due to the rising costs from suppliers.

Exhumation fees to be increased by inflation at 3.2%, rounded to nearest pound.

4. Understanding Customers and Markets

The table below shows the last three financial year volumes data for burials for West Lindsey District Council and volumes up to July for the current year. There has been a small decline in numbers over the last financial year.

The service is one that is linked to the demographics of the area and the space available.

Financial Year	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Total
2022/23	1	1	1	0	2	2	2	1	2	1	0	1	14
2023/24	0	1	2	1	2	0	2	1	1	2	0	1	13
2024/25	1	2	2	2	1	2	3	1	0	0	2	0	16
2025/26	4	2	0	3									9

5. Proposed Charging

Interment Fees have been increased by 3.2% inflation for 2026/2027, rounded to the nearest pound.

Memorial fees have been increased by 3.2% inflation for 2026/2027, rounded to the nearest pound.

Exhumation fees have been increased by 3.2% inflation for 2026/2027, rounded to the nearest pound.

6. Impact on Medium Term Financial Plan (MTFP)

Proposed budgets have been increased to reflect the average of the previous 3 years income, plus inflation at 3.2% for 2026/2027, and 2.5% pa from 2027/2028.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(7,300)	(7,300)	(7,300)	(7,300)	(7,300)
Proposed Budget - Cemeteries Burial Rights	(7,900)	(8,100)	(8,300)	(8,500)	(8,700)
Proposed Budget - Cemeteries Leased Memorials	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)
Impact on MTFP 2026/27 Pressure/ (Saving)	(2,200)	(2,400)	(2,600)	(2,800)	(3,000)

7. Recommendation

Members are requested to recommend to Council the charges for the 2026/2027 as detailed in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee					Cemeteries				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 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									
NON STAT	Single Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£744.00	3.2%	£24.00	£768.00	£0.00	£768.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£1,042.00	3.2%	£33.00	£1,075.00	£0.00	£1,075.00	OS	
NON STAT	Single Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£372.00	3.2%	£12.00	£384.00	£0.00	£384.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£520.00	3.3%	£17.00	£537.00	£0.00	£537.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey resident	£446.00	3.1%	£14.00	£460.00	£0.00	£460.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' (child) For the interment of a West Lindsey resident	£120.00	3.3%	£4.00	£124.00	£0.00	£124.00	OS	
NON STAT	Child grave up to 17 years	£193.00	3.1%	£6.00	£199.00	£0.00	£199.00	OS	
Cost for interment of a person who had not been a West Lindsey resident at the time of their death									
NON STAT	Single Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£1,545.00	3.2%	£49.00	£1,594.00	£0.00	£1,594.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£2,165.00	3.2%	£69.00	£2,234.00	£0.00	£2,234.00	OS	
NON STAT	Single Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£775.00	3.2%	£25.00	£800.00	£0.00	£800.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£1,081.00	3.1%	£34.00	£1,115.00	£0.00	£1,115.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey Non resident	£928.00	3.2%	£30.00	£958.00	£0.00	£958.00	OS	
NON STAT	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	3.3%	£4.00	£124.00	£0.00	£124.00	OS	
NON STAT	Child grave up to 17 years	£193.00	3.1%	£6.00	£199.00	£0.00	£199.00	OS	
NON STAT	Exhumation:								
NON STAT	Body *	£670.00	3.1%	£21.00	£691.00	£0.00	£691.00	OS	
NON STAT	Cremated remains *	£334.00	3.3%	£11.00	£345.00	£0.00	£345.00	OS	
* There will be an additional cost - Public Health Exhumation of £1000									
Monuments, Gravestones, Tablets & Monumental Inscriptions (Permission to erect) (Includes initial inscription)									
NON STAT	Headstone up to 18 inches (C)	£145.00	3.4%	£5.00	£150.00	£0.00	£150.00	OS	
NON STAT	Headstone 18 inches to 3ft (B)	£174.00	3.4%	£6.00	£180.00	£0.00	£180.00	OS	
NON STAT	Headstone over 3ft but under 4ft (B)	£316.00	3.2%	£10.00	£326.00	£0.00	£326.00	OS	
NON STAT	Small vase (up to 6 inches) (B) (C)	£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	OS	
NON STAT	Vase (6 inches to 1ft) (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	OS	
NON STAT	Plaque (not exceeding 8" x 4" (fixed)) (B) (C)	£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	OS	
NON STAT	Plaque (not exceeding 12" x 6" (fixed)) (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	OS	
NON STAT	Flat stone (not exceeding 12" x 12") (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	OS	
NON STAT	Flat stone (not exceeding 12" x 18") (B) (C)	£129.00	3.1%	£4.00	£133.00	£0.00	£133.00	OS	
NON STAT	Memorial figurine (not exceeding 12" (fixed)) (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	OS	
NON STAT	Memorial figurine (12" up to 24" (fixed)) (B) (C)	£139.00	3.6%	£5.00	£144.00	£0.00	£144.00	OS	
NON STAT	For each inscription after the first	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
Registration Fees									
NON STAT	Per certified copy of a certificate of grant of exclusive Right of Burial	£85.00	3.5%	£3.00	£88.00	£0.00	£88.00	OS	
NON STAT	Per certified copy of entry in Register of Burials	£85.00	3.5%	£3.00	£88.00	£0.00	£88.00	OS	
Copies of Certificates									
NON STAT	Permission to plant memorial tree	£96.00	3.1%	£3.00	£99.00	£0.00	£99.00	OS	
NON STAT	Permission to install memorial seat	£96.00	3.1%	£3.00	£99.00	£0.00	£99.00	OS	
NB. Burial grounds are at Market Rasen & Springthorpe									

FEES AND CHARGES REPORT

APPENDIX 7 - ENVIRONMENT SERVICES

1. Service Description

The Environmental Regulatory Service has several Fees and Charges namely:

- **Statutory Fees**
 - Environmental Services – Part B installations & Mobile plant and solvent emission activities.
 - Environmental Services – Part A (2) installations & small waste incineration plant.
 - Private water Supply Work – all fees are set as a maximum charge.
 - Request for Information.
- **Non-Statutory Fees**
 - Health Certificate.
 - Food Advisory service.
 - Food Hygiene Re-inspection.

2. Prior years analysis, current financial year projections

The table below demonstrates the Environmental Protection Act income received by the service over the last 3 years and the forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Environmental Protection Act Income	(6,475)	(6,631)	(6,160)	(7,500)
Budget	(7,500)	(7,500)	(7,500)	(7,500)
Income Achieved (Above)/Below Budget	1,025	869	1,340	-

Statutory Fees are set at a maximum and cannot be increased.

All works are charged based on the actual officer time taken up to the maximum cost that can be recovered. In the last 12 months, the maximum fee set by statute has been sufficient to cover costs.

Private Water Supply Work – This legislation does allow for total cost recovery, therefore the fees charged reflect the actual cost of providing this service.

Non-Statutory:

Non-Statutory Income generated for 2024/2025 totalled £1,747 (including health certificates). Included within this area is the provision for food hygiene re-visits which were introduced in 2018/2019 and are proposed to continue into future years.

3. Pricing

Statutory Fees

These charges are all set by the Department for Environment, Food and Rural Affairs (DEFRA). The charges for 2026/2027 are due to be reviewed in February 2026 and the schedule of charges will be updated to reflect any changes.

All works undertaken are charged on a case-by-case basis, costed on the actual time taken up to a maximum charge that is set by statute. In the last 12 months the maximum fee set by statute has been sufficient to cover costs.

Non-statutory Fees

An inflationary increase of 3.2%, rounded to the nearest pound, has been applied to all non-statutory fees as appropriate, to bring into line with available benchmarking data.

4. Understanding Customers and Markets

Most fees and charges are statutory and set by the Government and therefore there is limited scope to reflect market conditions.

Where development takes place or industry grows, there is scope for the customer base to increase. Proactive work regarding the identification of premises where fees may be charged is ongoing.

5. Proposed Charging

Statutory charges will be applied in accordance with legislation. Statutory charges are set by DEFRA and 2026/2027 rates are not released until February 2026. The fees and charges schedule will be updated to reflect any changes at that time.

Non-statutory amendments:

Non-statutory charges have been increased by 3.2%, rounded to the nearest pound, to reflect inflation and to bring into line with benchmarking data.

6. Impact on Medium Term Financial Plan (MTFP)

There is no forecast impact on the MTFP, based on the previous 3 years actual income received and forecast demand for 2026/2027.

	2026/27	2027/28	2028/29	2029/30	2030/31
Income Achieved	£	£	£	£	£
Current Budget in MTFP	(14,900)	(14,900)	(14,900)	(14,900)	(14,900)
Proposed Budget - Environment Services	(14,900)	(14,900)	(14,900)	(14,900)	(14,900)
Impact on MTFP 2026/27 Pressures/ (savings)	0	0	0	0	0

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as set out in the schedule below.

statutory/statutory range
non statutory

All charges are set by DEFRA

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

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			£362.00	0.0%	£0.00	£362.00	£0.00	£362.00 OS
- 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

All charges are set by DEFRA

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Application Fee for Part A(2) Activity								
For Each Part A(2)		£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00	OS
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.								
<u>Transfer and Surrender</u>								
Transfer Schedule B Part B Reduced Fee Activity	Total Transfer	£0.00	0.0%	£0.00	£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	£0.00	£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	£0.00	£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	£0.00	£497.00	OS
Joint Application to Transfer Part B Mobile Plant		£53.00	0.0%	£0.00	£53.00	£0.00	£53.00	OS
Surrender Part B Permit		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
Part A(2) Total Transfer		£235.00	0.0%	£0.00	£235.00	£0.00	£235.00	OS
Part A(2) Partial Transfer		£698.00	0.0%	£0.00	£698.00	£0.00	£698.00	OS
Party A(2) Surrender Permit		£698.00	0.0%	£0.00	£698.00	£0.00	£698.00	OS
Part A (2) where the substantial change results in SWIP		£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00	OS
<u>Substantial Change</u>								
Reduce Fee Activity		£102.00	0.0%	£0.00	£102.00	£0.00	£102.00	OS
Other Part B or Solvent Emission Activity		£1,050.00	0.0%	£0.00	£1,050.00	£0.00	£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	£0.00	£1,650.00	OS
- New operator at low risk reduced fee		£78.00	0.0%	£0.00	£78.00	£0.00	£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	£0.00	£52.00	OS
Late Fee Payment of Subsistence Fees		£52.00	0.0%	£0.00	£52.00	£0.00	£52.00	OS

		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
**Statutory charges are set by DEFRA		£	% Type	or £	£	£	£	
**Request for Information / Document Disclosure where Charging is Permitted	Minimum per request plus cost of materials	£86.00	3.5%	£3.00	£89.00	£0.00	£89.00	OS
	Thereafter per hour	£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS
Health Certificates		£69.00	2.9%	£2.00	£71.00	£0.00	£71.00	OS
Food Premises Register	Per page	£3.00	0.0%	£0.00	£3.00	£0.00	£3.00	OS
SFBB Pack	(including diary)	£13.33	6.3%	£0.84	£14.17	£2.83	£17.00	S
Diary Refill		£7.50	3.3%	£0.25	£7.75	£1.55	£9.30	S
Private Water Supply Work	Investigatory and Ad hoc Private Water Supply work. Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91	OS
	Risk Assessments for Regulations 8,9 or 10. Max. Charge	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
	Analysing a sample:-							
	Full Laboratory Costs	as per laboratory costs			as per laboratory costs	£0.00	£0.00	OS
	Full Courier Charges	as per laboratory costs			as per laboratory costs	£0.00	£0.00	OS
Public Health Exhumation		£1,163.00	3.2%	£37.00	£1,200.00	£0.00	£1,200.00	OS
Food Advisory	Charge for a visit (up to a maximum 2 hours contact time)	£199.17	2.9%	£5.83	£205.00	£41.00	£246.00	S
	Charge for additional hours	£64.17	2.9%	£1.83	£66.00	£13.20	£79.20	S
Food Hygiene Rating Scheme	Re-inspections	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
	Additional inspections (outside routine plan)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	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

FEES AND CHARGES REPORT

APPENDIX 8 – FIXED PENALTY NOTICES

1. Service Description

Fixed Penalty Notices (FPNs) are used to tackle specific problems associated with enviro- crime and anti-social behaviour. These charges are in the main set by statute and where appropriate set locally by the Council.

These charges are levied at a rate relevant to the specific incident and are used as an immediate deterrent to reduce the number of incidents in specific areas.

Most of the fees are statutory and set by central government with a range between minimum and maximum penalties.

1a. High Hedge Fee

The high hedge fee is in place to ensure that the Council covers its costs for the provision of this service under the [High Hedge legislation](#) (part 8 of the Anti-social Behaviour Act 2003). The Council are responsible for receiving and reviewing complaints relating to high hedges to determine whether further investigation is required or whether it is a valid complaint under the act. Where the Council cannot investigate the fee is returned to the complainant. If an investigation is required, the Council must undertake various duties to complete this, including liaison with the parties involved, measuring and assessing the hedges and completing a determination as to whether any action is required. The Council also must respond to any appeals made on their decisions. It is very clear in the legislation and guidance the persons involved in high hedge disputes should seek to resolve this between themselves prior to engaging with the Council.

2. Prior years analysis, current financial year projections

The table below illustrates the level of income achieved in previous financial years. As you can see this is a low volume/income service with most charges being statutory. Any variations in fees within our control would not generate a material surplus/deficit within this area.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Fixed Penalty Notices Income	(2,920)	(2,685)	(2,377)	(4,700)
Budget	(2,700)	(2,700)	(2,700)	(4,700)
Income Achieved (Above)/Below Budget	(220)	15	323	-

3. Pricing

Most fees are set as per statutory guidelines.

The non-statutory High Hedge Fee is proposed to increase by inflation at 3.2%, rounded to the nearest pound as the primary cost driver for this service is staff time. Please see section 1a for background information.

4. Understanding Customers and Markets

The Council's Environmental Crime Commitment sets out how it will tackle issues that can be dealt with via a fixed penalty notice. The level of FPN that can be issued is set by the Government and a matrix for fly-tipping FPNs is in place that has been approved by the Council.

5. Proposed Charging

The charging schedule sets out where fees are set by statute and where fees are set by the Council.

Statutory charges will be applied in accordance with legislation.

One non-statutory fee increase relates to High Hedge complaints which has been increased by inflation at 3.2%, rounded to the nearest pound.

6. Impact on Medium Term Financial Plan (MTFP)

There is no forecast impact on the MTFP, based on the previous 3 years actual income received and forecast demand for 2025/2026.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(23,400)	(23,400)	(23,400)	(23,400)	(23,400)
Proposed Budget - Abandoned Shopping Trolleys	(18,700)	(18,700)	(18,700)	(18,700)	(18,700)
Proposed Budget - Fixed Penalty Notice fines	(4,700)	(4,700)	(4,700)	(4,700)	(4,700)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as set out in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee			Fixed Penalty Notices						
	2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
	£	% Type	or £	£	£	£			
STAT		Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
STAT	Depositing Litter (Single Item)	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government	£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
STAT	Depositing Litter (Larger Item)	Fee set by Government - discounted if paid within 10 days	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
STAT		Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
STAT	Graffiti Offence	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	Household Waste Duty of Care Offence	Fee set by Government	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
STAT	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
STAT	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
STAT	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
STAT	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
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
STAT	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
STAT		Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Anti Social Behaviour Crime and Policing Act 2014 - Community Protection Notice	Fee set by Government - payable within 14 days of issue	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Anti Social Behaviour Crime and Policing Act 2014 - Public Space Protection Order	Fee set by Government - payable within 14 days of issue	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT	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
NON STAT	High Hedge Fee	Fee set locally	£692.00	3.2%	£22.00	£714.00	£0.00	£714.00	OS
NON STAT	Fee for abandoned shopping trolleys	Fee set locally (maximum charge)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS

FEES AND CHARGES REPORT

APPENDIX 9 - LAND CHARGES SERVICES

1. Service Description

A Local Land Charge is required whenever a property is sold, purchased, leased or re-mortgaged. The charge reviews whether there are any restrictions or prohibitions on the property and whether it is subject to charge (if that charge has been registered). There are four main search types that show different types of information.

- **Local Land Charge Register Search (LLC1).** Provides information held in the Local Land Charges Register and covers any charges or attendant restrictions relating to the land or property in question. This information can include whether the property is a listed building or whether it is subject to a Tree Protection Order. These searches have now migrated to HM Land Registry.
- **CON29.** Provides answers to the property/land that only the Council hold information regarding. This can include recent statutory noise complaints or any road proposals and traffic schemes that affect the property.
- **Environment Information Regulations (EIR).** Provides environmental information held on Council records, for example information on Building Regulations.
- **Access to Raw Data.** Provides the same information as the EIR but is a charged search and the customer can request the information to be presented in a particular format.

As part of the new Infrastructure Act, the responsibility of administering LLC1 searches has migrated to HM Land Registry. West Lindsey District Council have retained liability and responsibility for information provided from the register. The migration was implemented during 2023/2024.

2. Prior years analysis, current financial year projections

The table below illustrates the volumes of searches over the last three financial years, with a forecast for 2025/2026, and the income received.

	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Searches Received	2,719	2,115	2,716	2,716
Income Received	(104,022)	(82,238)	(103,575)	(118,500)

The following table shows income received over the previous three financial years against budget, with a forecast for 2025/2026.

The migration of the LLC1 searches to HM Land Registry was due to take place before March 2022 and the income budget was reduced to reflect this through the 2022/2023 MTFP. The migration was delayed until April 2023, resulting in overachieved income during 2022/2023.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Land Charges Income	(104,022)	(82,238)	(103,575)	(118,500)
Budget	(87,200)	(92,800)	(106,400)	(118,500)
Income Achieved (Above)/Below Budget	(16,822)	10,562	2,825	-

3. Pricing

The service has proposed an increase of inflation at 3.2% across most of the fees and charges within the service area. The resulting charges are consistent with benchmarking data for neighbouring Authorities.

4. Understanding Customers and Markets

Our average market share has previously been 21%. However, this included LLC1 searches that we no longer process. These searches are now dealt with by HM Land Registry. The market share in 2022/2023 which includes a small amount of LLC1 searches was 28%. The market share for 2024/2025 was 20.58%. We hope to achieve 29% share by the end of the year.

The income forecast included the Lincolnshire County Council (LCC) fee of £65 (net of VAT). This income offsets the pay overs made to LCC and accounts for 42% of the total income received.

5. Proposed Charges

The service has proposed an increase of inflation at 3.2% across most of the fees and charges within the service area. The resulting charges are consistent with benchmarking data for neighbouring Authorities.

6. Impact on Medium Term Financial Plan (MTFP)

There is no impact on the MTFP from the proposed increase in fees as the current income targets reflect expected demand at the new rates.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(124,300)	(132,600)	(146,900)	(148,300)	(148,300)
Proposed Budget - Search Fee Income	(124,300)	(132,600)	(146,900)	(148,300)	(148,300)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as illustrated in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee		Land Charges							
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
Access to data	Access to information not held on public registers (includes £5 admin fee)	£29.00	3.4%	£1.00	£30.00	£0.00	£30.00	OS	
	Cancellation Fee	£7.75	3.2%	£0.25	£8.00	£0.00	£8.00	OS	
CON 29R	One parcel	£86.08	3.2%	£2.75	£88.83	£17.77	£106.60	S	
	Each additional parcel	£20.00	3.2%	£0.64	£20.64	£4.13	£24.77	S	
	Lincolnshire County Council Fee**	£65.00	0.0%	£0.00	£65.00	£13.00	£78.00	S	
CON 29O									
submitted with CON29R	Each printed enquiry	£24.17	3.4%	£0.83	£25.00	£5.00	£30.00	S	
submitted on its own	Each printed enquiry	£24.17	3.4%	£0.83	£25.00	£5.00	£30.00	S	
Administration Fee		£15.83	3.2%	£0.50	£16.33	£3.27	£19.60	S	
Additional Enquiries *	Per additional enquiry	£39.00	3.2%	£1.25	£40.25	£8.05	£48.30	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

FEES AND CHARGES REPORT

APPENDIX 10 - LICENSING SERVICES

1. Service Description

The Licensing Service processes many different types of licences, the majority of which but not all, incur a fee for the service we provide and can be broken down into the following categories:

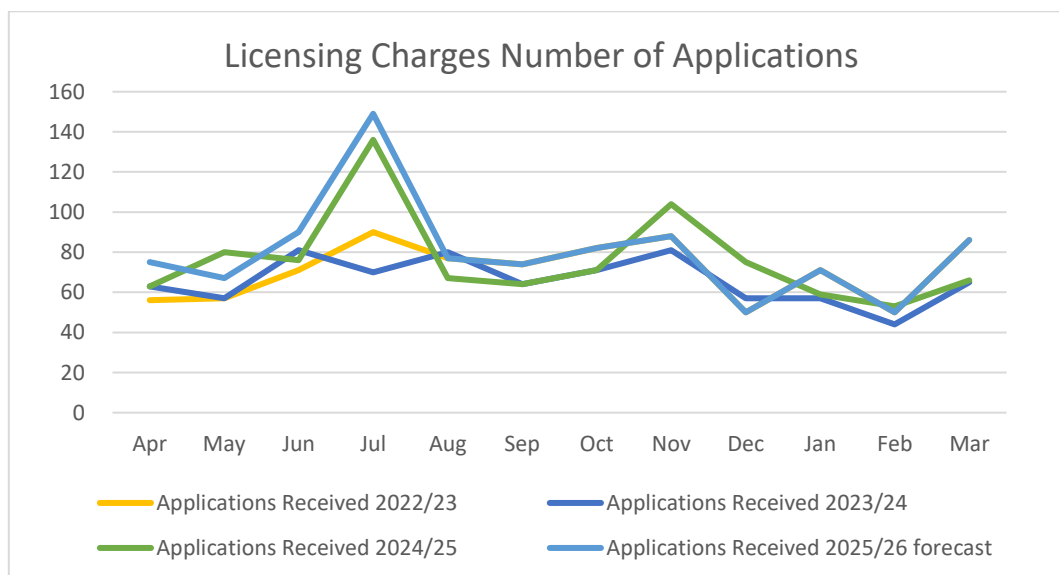
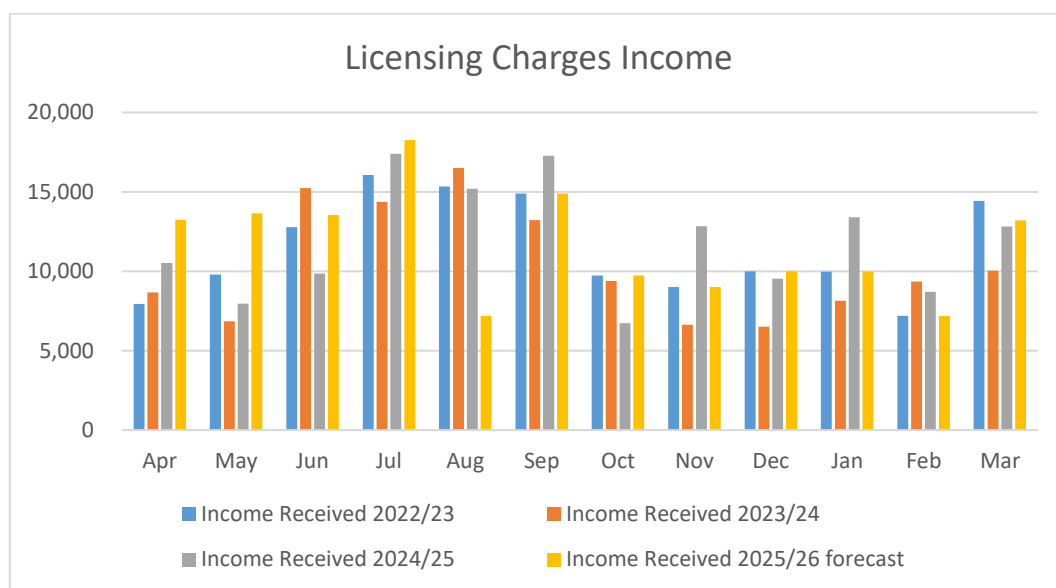
- Licensing Fees – which are statutory set fees dependent upon type of application. The majority of these are derived from alcohol, entertainment and late-night refreshment, all of which are governed by the Licensing Act 2003. It is important to note that the mandatory fees applied under this legislation have not been amended since the regime commenced in 2005 and in some cases we are not recovering our costs. Typically, fees within this category are set for the sale of alcohol and entertainment in pubs, clubs, off-licences and supermarkets.
- Licensing Fees – which are discretionary gives us the opportunity to set the fees accordingly to recover the costs incurred. Typically, fees within this category are set for dog breeding, boarding, pet shops, riding establishments, sex establishments and scrap metal.
- Licensing Fees – which are partially discretionary which allows us to set the fees to recover costs, however the fees we set are limited to prevent going beyond a statutory ceiling. Typically, fees within this category are set for betting shops, betting tracks, bingo and adult gaming premises all of which are governed by the Gambling Act 2005.
- There are also applications that we process whereby we are prevented from setting any fee, such as house to house collections, street collections and some caravan site licences.

Whilst some fees are partially statutory charges the authority has the flexibility to set the fee up to a maximum amount. As with other service areas we are required to comply with the relevant regulations when compiling the fees and must be ready to justify the levels of fees which are approved. Licensing income cannot be used to subsidise other areas of work which the council undertakes and once any fees have been set there is always the potential risk that these can be challenged through the courts. There is a broader conversation being undertaken with the Local Government Association regarding the setting of fees, which in some instances have been set at a statutory rate for nearly 20 years.

2. Prior years analysis, current financial year projections

The graph below illustrates income received compared to applications received over the last three years and a forecast for the current year. A full analysis of fees and charges has been undertaken with a view to achieving total cost recovery. Some fees are limited as they have a price ceiling that we cannot breach.

Income achieved	2022/23	2023/24	2024/25	2025/26 Forecast
Applications Received	852	790	914	959
Income Received	(125,726)	(137,164)	(142,202)	(139,900)



The table below highlights actual income achieved against budget for the last three financial years and a forecast for 2025/2026. Many of the fees within the Licensing service are statutory, or statutory with a ceiling range as to what we can charge.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Licensing Income	(137,164)	(124,973)	(139,732)	(139,900)
Budget	(135,500)	(134,100)	(135,500)	(139,900)
Income Achieved (Above)/Below Budget	(1,664)	9,127	(4,232)	-

3. Pricing

An inflationary increase of 3.2% has been applied for all non-statutory fees that WLDC have the powers to set locally, and to those fees with a statutory range unless the statutory maximum has been reached. The proposed increases have been applied with a view to achieving total cost recovery, and to be consistent with charges being applied by neighbouring Authorities.

There are 36 fees with a statutory maximum charge. WLDC have applied the maximum fee to 17 of those during 2026/2027. The remaining 19 have been increased by inflation at 3.2%, rounded to the nearest pound.

4. Understanding Customers and Markets

The service has not conducted any customer satisfaction surveys relative to fee setting. 100% of licence applications are processed within the agreed timescales, the majority of which are from the statutory regime, which in turn have their own set turnaround times which we are required to comply with, therefore it is highly unlikely that there is any scope for applicants to pay more for a faster turnaround.

5. Proposed Charging

Statutory charges will be applied in accordance with legislation.

For other charges, the Licensing Service proposes to apply an inflationary increase of 3.2%, rounded to the nearest pound. Total cost recovery has been achieved in most areas; the remainder have recovered controllable overheads as a minimum.

6. Impact on Medium Term Financial Plan (MTFP)

Last year inflationary increases were applied to the Licences Fees income budget up to 2029/2030. As a result, there is expected to be no further impact on the MTFP other than an inflationary increase to the Licence Fee budget from 2030/2031 at 2.5%.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(146,600)	(150,200)	(153,900)	(157,700)	(157,700)
Proposed Budget - Licence Fees	(143,400)	(147,000)	(150,700)	(154,500)	(158,400)
Proposed Budget - DBS Fees Recharged	(3,200)	(3,200)	(3,200)	(3,200)	(3,200)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	(3,900)

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as illustrated in the schedules below:

statutory/statutory range
non statutory

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Bingo Premises Licence

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS
STAT	Application Fee New Premises		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Annual Fee		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Licence		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Transfer Fee		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
STAT	Application for Reinstatement		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Adult Gaming Centre

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS
STAT	Application Fee New Premises		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Annual Fee		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Licence		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Transfer Fee		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
STAT	Application for Reinstatement		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Family Entertainment Centre

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application Fee New Premises		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Annual Fee		£750.00	0.0%	£0.00	£750.00	£0.00	£750.00	OS
STAT	Variation of Licence		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Transfer Fee		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application for Reinstatement		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS

Betting Premises (Other)

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£1,171.00	2.5%	£29.00	£1,200.00	£0.00	£1,200.00	OS
STAT	Application Fee New Premises		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Annual Fee		£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
STAT	Variation of Licence		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Transfer Fee		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS
STAT	Application for Reinstatement		£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS

Betting Premises (Tracks)

STAT	Application Fee for Provisional Statement		£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS
STAT	Licence for Provisional Statement Premises		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application Fee New Premises		£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS
STAT	Annual Fee		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Licence		£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS
STAT	Transfer Fee		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS
STAT	Application for Reinstatement		£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Miscellaneous

STAT	Change of Circumstances		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
STAT	Fee for Copy of a Licence Under the Gambling Act 2005		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Temporary Usage License		£486.00	2.9%	£14.00	£500.00	£0.00	£500.00	OS

**Unlicensed FEC's & Prize gaming Permits
(10 year duration)**

STAT	New Gaming Machine Permit (no annual fee)		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Renewal		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
STAT	New Prize Gaming Permit (no annual fee)		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Renewal		£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	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)**

STAT	New grant Club Gaming Permit		£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
STAT	New grant Club Gaming Permit with Club Premises Certificate (fast track)		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Renewal		£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
STAT	Renewal of Club Gaming Permit with Club Premises Certificate (fast track)		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Annual Fee		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
STAT	Variation		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Copy of permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS

Lotteries

STAT	Society Lottery - New		£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS
STAT	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**

STAT	New		£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
STAT	Annual Fee		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
STAT	Transfer		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Variation		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Change of name on permit		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
STAT	Copy of gaming machine permit		£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
STAT	Gambling Machine Permit - Up to 2 Machines	One-off fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Taxi Licensing (Including Horse Drawn Omnibus)									
STAT	Driver's License Application (3Yr)	New/Renewal	£224.00	3.1%	£7.00	£231.00	£0.00	£231.00	OS
NON STAT	Knowledge Test Fee Including ID check	New Driver Licenses includes Right to licence checks	£43.00	3.5%	£1.50	£44.50	£0.00	£44.50	OS
NON STAT	Knowledge Test Fee - Resit	New Driver Licenses	£41.00	3.7%	£1.50	£42.50	£0.00	£42.50	OS
NON STAT	DBS Check	On New or Renewal	£38.00	0.0%	£0.00	£38.00	£0.00	£38.00	OS
NON STAT	DBS Admin Fee*	On New or Renewal	£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>								
NON STAT	Vehicle License	New	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
NON STAT	Vehicle License	Renewal	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
NON STAT	Replacement Plate ADD cost of materials	Plate only (does not include cost of plate)	£36.00	0.0%	£0.00	£36.00	£0.00	£36.00	OS
NON STAT	Replacement Plate & Bracket ADD cost of materials	Plate and Bracket (does not include cost of plate & bracket)	£48.00	0.0%	£0.00	£48.00	£0.00	£48.00	OS
STAT	Private Hire Operators Licence (5Yr)		£246.00	3.3%	£8.00	£254.00	£0.00	£254.00	OS
NON STAT	Transfer of Ownership of Taxi/Private Hire Vehicle License		£35.00	2.9%	£1.00	£36.00	£0.00	£36.00	OS
Alcohol and Entertainment Licenses		Charges set by Licensing Act 2003							
New Premise Licence									
STAT	Category A		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Category B		£190.00	0.0%	£0.00	£190.00	£0.00	£190.00	OS
STAT	Category C		£315.00	0.0%	£0.00	£315.00	£0.00	£315.00	OS
STAT	Category D		£450.00	0.0%	£0.00	£450.00	£0.00	£450.00	OS
STAT	Category E		£635.00	0.0%	£0.00	£635.00	£0.00	£635.00	OS
STAT	Large scale application >4999 (minimum fee applies)		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Premises Licence		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Change of DPS or Disapplication of DPS		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
Annual fee demand									
STAT	Category A		£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
STAT	Category B		£180.00	0.0%	£0.00	£180.00	£0.00	£180.00	OS
STAT	Category C		£295.00	0.0%	£0.00	£295.00	£0.00	£295.00	OS
STAT	Category D		£320.00	0.0%	£0.00	£320.00	£0.00	£320.00	OS
STAT	Category E		£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
STAT	Large scale annual fee >4999 (minimum fee applies)		£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	OS
STAT	Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
STAT	Provisional Statement		£195.00	0.0%	£0.00	£195.00	£0.00	£195.00	OS
STAT	Register of Interest		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS
STAT	Copy of Licence		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Club Premises Certificate - New		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Club Premises Certificate - Variation		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Club Premises Certificate - Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
STAT	Personal Licence - New		£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS
STAT	Personal Licence - Change of name /address		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Personal Licence - Copy of Licence (card part, paper part or both)		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Transfer of Premises Licence		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
STAT	Temporary Event Notice		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS

Prosperous Communities Committee

Licensing (contd)

			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
			£	% Type	or £	£	£	£		
NON STAT	Sale of Animals	New (Part A)	£248.00	3.2%	£8.00	£256.00	£0.00	£256.00	OS	
NON STAT		New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Renewal (Part A)	£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS	
NON STAT		Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT	Animal Boarding Establishments (Excludes vet fees payable direct to vet)	Cats or Dogs - New (Part A)	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS	
NON STAT		Cats or Dogs - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Cats or Dogs - Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS	
NON STAT		Cats or Dogs - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT		Cats and Dogs (Dual) - New (Part A)	£365.00	3.3%	£12.00	£377.00	£0.00	£377.00	OS	
NON STAT		Cats and Dogs (Dual) - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Cats and Dogs (Dual) - Renewal (Part A)	£354.00	3.1%	£11.00	£365.00	£0.00	£365.00	OS	
NON STAT		Cats and Dogs (Dual) - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT		Home Boarding - New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
NON STAT		Home Boarding - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Home Boarding - Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS	
NON STAT		Home Boarding - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT		Hiring of Horses	New or Renewal (Part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS
NON STAT			New or Renewal (Part B) + vet fee	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
NON STAT			New (part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS
NON STAT		Dog Breeding	New (part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS
NON STAT	Renewal (Part A)		£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS	
NON STAT	Renewal (Part B)		£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
NON STAT	Dog Day Care	New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
NON STAT		New (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
NON STAT		Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS	
NON STAT		Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT	Exhibition Of Animals	New or Renewal (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
NON STAT	Application to be re-rated	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS	
NON STAT	Variation to the licence	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS	
NON STAT	Dangerous Wild Animals (Excluding vet fees)	Vets fees plus admin costs of	£205.00	3.4%	£7.00	£212.00	£0.00	£212.00	OS	
NON STAT	Zoos (Excluding vet fees) - 4 yr. initial application	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£892.00	3.3%	£29.00	£921.00	£0.00	£921.00	OS	
NON STAT	Zoos (Excluding vet fees) - 6 yr. licence	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£2,178.00	3.2%	£70.00	£2,248.00	£0.00	£2,248.00	OS	
	Scrap Metal									
NON STAT	New/Renewal Collectors fee - 3 yr.	Admin/processing of application (part A)	£136.00	2.9%	£4.00	£140.00	£0.00	£140.00	OS	
NON STAT		Document inspection - year 1 (part B)	£50.00	4.0%	£2.00	£52.00	£0.00	£52.00	OS	
NON STAT		Document inspection - year 2 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
NON STAT		Document inspection - year 3 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
NON STAT	Change of details, name / address		£16.00	6.3%	£1.00	£17.00	£0.00	£17.00	OS	
NON STAT	New/Renewal Site fee - 3 yr.	Part A Admin of application includes initial yr. 1 inspection by 2 officers	£523.00	3.3%	£17.00	£540.00	£0.00	£540.00	OS	
NON STAT		Part B Follow up compliance inspection by 2 officers - year 1	£328.00	3.0%	£10.00	£338.00	£0.00	£338.00	OS	
NON STAT		Part B Follow up compliance inspection - year 2 by 2 officers	£341.00	3.2%	£11.00	£352.00	£0.00	£352.00	OS	
NON STAT	Change of site manager		£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS	
NON STAT	Sex Shop Licences and Sexual Entertainment Venues	Initial application (part A)	£2,281.00	3.2%	£73.00	£2,354.00	£0.00	£2,354.00	OS	
NON STAT		compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS	
NON STAT		Renewal (part A)	£406.00	3.2%	£13.00	£419.00	£0.00	£419.00	OS	
NON STAT		compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS	
NON STAT		Transfer fee	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS	
STAT	Skin Piercing	Premises registration	£217.00	3.2%	£7.00	£224.00	£0.00	£224.00	OS	
STAT		Personal registration	£65.00	3.1%	£2.00	£67.00	£0.00	£67.00	OS	
STAT		Personal Registration for conventions	£21.00	4.8%	£1.00	£22.00	£0.00	£22.00	OS	
STAT	Street Trading Consents		£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS	
NON STAT	Copy of Any License Not Covered by the Licensing Act 2003 or Gambling Act 2005		£13.00	7.7%	£1.00	£14.00	£0.00	£14.00	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.

FEES AND CHARGES REPORT

APPENDIX 11 – GAINSBOROUGH MARKET

1. Service description

Gainsborough General Market takes place every Tuesday and Saturday, with stalls located in the Market Place and Silver Street.

The market function is part of Operational Services with stall erection organised by the Street Cleansing Team Leader.

Day to day operations, planning and promotions are managed by the Markets Development Officer within the Commercial Services team.

Traders pay their stall fees mostly by invoice and card payments; however, we do still have a minority paying with cash/cheques.

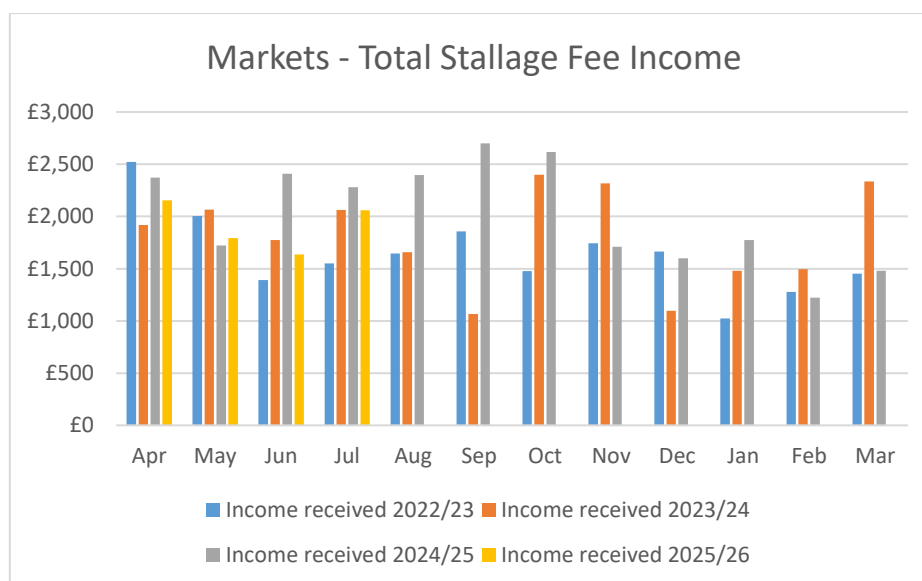
Traders that attend the legacy events, such as Christmas Lights Festival also contribute to the Markets annual income.

Gainsborough Market is a key feature of the town and helps to attract footfall to support the wider shopping area, particularly on a Tuesday. However, consistent with the national picture, Gainsborough Market has been in decline in recent years due to changing retail habits. Financial pressures have placed further strain on the resources needed to manage and develop the market.

However, the Market has seen vast improvement through the Levelling Up Fund and UK Shared Prosperity Fund interventions, with an improved environment making the markets offer more attractive. The Commercial, Cultural and Leisure Development Manager is working alongside the Growth Team to develop a long term strategy to attract more businesses, traders, and visitors to the market place.

2. Prior years analysis, current financial year projections

The graph below illustrates the actual income that has been received over the last three financial years, split over months. For 2025/2026 the income for the first 4 months only.



The table below highlights actual income achieved against budget for the last three financial years, and a forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Market Stallage Fee Income	(20,426)	(21,670)	(24,284)	(22,400)
Budget	(35,000)	(28,400)	(20,900)	(22,400)
Income Achieved (Above)/Below Budget	14,574	6,730	(3,384)	-

3. Pricing

We are proposing to freeze the fees for market stalls. We are maintaining numbers of traders and have recently seen some growth e.g. antiques traders. We do not want to jeopardize these fragile green shoots of growth with a price increase.

We are proposing to reduce the Tuesday fees for vans and trailers to encourage more traders. No stall erection is required for these traders so it seems more appropriate to reduce the fee so they are more in line with the market stalls.

Once the public realm work is complete and the shops are full again, we will review the fees with a view to possibly increasing them, in consultation with officers and members.

4. Understanding Customers and Markets

The Market has capacity for 91 stalls. Current levels of occupancy fall significantly short of this level. The number of traders has reduced over the past 3 years.

5. Proposed Charging

No increase to the existing fees and charges for the registered and casual traders.

Small reduction for vans and trailers to bring them in line with market stalls and to encourage an increase in traders.

6. Impact on Medium Term Financial Plan (MTFP)

There is no impact on the medium-term financial plan.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(23,900)	(23,900)	(23,900)	(23,900)	(23,900)
Proposed Budget - Markets Stallage Fees	(22,800)	(22,800)	(22,800)	(22,800)	(22,800)
Proposed Budget - Farmers Markets Stallage Fees	(1,100)	(1,100)	(1,100)	(1,100)	(1,100)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as illustrated in the schedule below:

statutory/statutory range
non statutory

Prosperous Communities Committee					Markets						
					2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge inc. VAT	VAT Rate
					£	% Type	or £	£	£	£	
Gainsborough Market											
Tuesday Market											
Registered Trader											
NON STAT	1 stall				£16.00	0.0%	£0.00	£16.00	£0.00	£16.00	OS
NON STAT	2 stalls				£27.00	0.0%	£0.00	£27.00	£0.00	£27.00	OS
NON STAT	3 stalls				£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
NON STAT	4 stalls				£43.00	0.0%	£0.00	£43.00	£0.00	£43.00	OS
NON STAT	5 stalls				£51.00	0.0%	£0.00	£51.00	£0.00	£51.00	OS
Casual Trader											
NON STAT	1 stall				£17.50	0.0%	£0.00	£17.50	£0.00	£17.50	OS
NON STAT	2 stalls				£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
NON STAT	3 stalls				£52.50	0.0%	£0.00	£52.50	£0.00	£52.50	OS
NON STAT	4 stalls				£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
NON STAT	5 stalls				£87.50	0.0%	£0.00	£87.50	£0.00	£87.50	OS
Saturday Market											
Registered Trader											
NON STAT	1 stall				£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
NON STAT	2 stalls				£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
NON STAT	3 stalls				£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
NON STAT	4 stalls				£30.00	0.0%	£0.00	£30.00	£0.00	£30.00	OS
NON STAT	5 stalls				£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
Casual Trader											
NON STAT	1 stall				£16.50	0.0%	£0.00	£16.50	£0.00	£16.50	OS
NON STAT	2 stalls				£33.00	0.0%	£0.00	£33.00	£0.00	£33.00	OS
NON STAT	3 stalls				£49.50	0.0%	£0.00	£49.50	£0.00	£49.50	OS
NON STAT	4 stalls				£66.00	0.0%	£0.00	£66.00	£0.00	£66.00	OS
NON STAT	5 stalls				£82.50	0.0%	£0.00	£82.50	£0.00	£82.50	OS
Young Market Traders (16 - 30 years)											
NON STAT	50% discount when trading for 12 continuous weeks.										
New Traders											
NON STAT	50% discount when trading for 12 continuous weeks.										
Larger Stall Discount											
NON STAT	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	OS
NON STAT	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	OS
Other Units (Vending Vans, Trailers etc.)											
Tuesday Market											
NON STAT	Registered Trader				£23.50	-14.9%	-£3.50	£20.00	£0.00	£20.00	OS
NON STAT	Casual Trader				£25.50	-9.8%	-£2.50	£23.00	£0.00	£23.00	OS
NON STAT	Event Pitch/Stall Fee (for event traders only)				£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
Saturday Market											
NON STAT	Registered Trader				£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
NON STAT	Casual Trader				£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS

FEES AND CHARGES REPORT

APPENDIX 12 - PLANNING AND DEVELOPMENT SERVICES

1. Service description

The Planning and Development service has several Fees and Charges namely:

- **Planning application fees** – statutory set fees by Central Government that are dependent upon the type of application and development. Since 1 April 2025, planning fees are subject to annual indexation and are increased annually in line with the Consumer Prices Index (CPI) from the preceding September. The increase is capped at 10%, even if the inflation rate is higher. The fees will not be changed if there is negative inflation (deflation). On 1 April 2025, fees increased by 1.7%. The Government will publish new fees in advance of 1 April each year on its website¹
- **Pre application advice** – a non-statutory optional, enhanced service to encourage early engagement, improve customer experience and reduce time spent on invalid applications by identifying potential issues prior to plan submission, encouraged by National Planning Practice Guidance and policy. Pre-application engagement and “front-loading” is actively encouraged by national planning policy. Fees for this service can be set locally by WLDC.
- WLDC adopted **Community Infrastructure Levy (CIL)** at Council on 13 November 2017. The implementation of CIL took place on 22 January 2018 which means that any qualifying planning decision made after this point is subject to a CIL charge. As a result, CIL is charged on most new residential dwellings and (convenience) retail buildings over 100m² to ensure that development contributes towards the infrastructure needed to support growth in West Lindsey.

2. Prior years analysis, current financial year projections

The tables below illustrate the levels of income received for 2022/2023, 2023/2024, 2024/2025 and the latest forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Pre-application Fee Income	(49,865)	(84,557)	(74,122)	(80,000)
Budget	(71,700)	(72,500)	(65,000)	(66,600)
Income Achieved (Above)/Below Budget	21,835	(12,057)	(9,122)	(13,400)

¹ <https://www.gov.uk/government/publications/planning-fees-annual-indexation-from-1-april>

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Planning Fees Income	(1,060,513)	(771,363)	(1,036,086)	(1,250,000)
Budget	(945,000)	(987,200)	(1,174,500)	(1,194,500)
Income Achieved (Above)/Below Budget	(115,513)	215,837	138,414	(55,500)

CIL contributions are excluded from the figures in the table above. For a full CIL summary please refer to the infrastructure funding statement published on West Lindsey District Council's website at:

<https://www.west-lindsey.gov.uk/planning-building-control/planning/community-infrastructure-levy-cil>

3. Price

Planning Application Fees – Planning application fees are now increased annually from 1 April each year by the rate of inflation, measured by the Consumer Prices Index (CPI) from the preceding September. On 1 April 2025, fees increased by 1.7%. We are awaiting confirmation from the Government of the figure to be applied from 1 April 2026.

Pre Application Fees - The proposal is for the pre-application advice fees to be increased by inflation at 3.2% rounded to the nearest pound.

There has been a continued focus on reducing overhead service costs through more efficient practices. Planning files are now digital / online, and the Service introduced a new digital operating system in 2024/25 to streamline its processes and improve service.

4. Understanding Customers and Markets

During the current financial year, the strategic growth agenda has continued to focus on developing key relationships with landowners and developers to restore confidence in the local housing market. Collaborating with partners such as the HCA, the Council has sought to gain a much-improved understanding of the local viability pressures that have impacted upon delivery in the past and coupled with this the Council is investing heavily in regeneration and commercial projects. At the service level this requires an effective and engaged Development Management service working closely with all these partners to make sure that the Planning service is fit for purpose and reflects modern industry development needs.

The focus on improving performance for our customers has ensured that the service has developed with a much sounder understanding of their needs. For instance, the service introduced a simplified "Do I need planning permission?" enquiry for the

benefit of customers in 2019, and a new in-person application check in 2025. It is important that successes such as the restored confidence in our pre-application advice service are not undermined by unnecessarily high fee increases or that we lose our share of this service to the private sector, which is why a fee increase based on inflation only is proposed.

5. Proposed Charges

Planning fees in England are set nationally by the Government². The fees were last substantially amended in December 2023, where fees were increased by 35% (major developments) or 25% (all other developments).

The new Government increased further changes in April 2025, increasing the fee for householder applications and some other types in order to secure full cost recovery.

Since 1 April 2025, planning fees are now increased annually, in line with the rate of inflation (based on the CPI rate) from the preceding September. On 1 April 2025, fees increased by 1.7%.

We are now awaiting confirmation from the Government for the fee increase from 1 April 2026, which will be derived from the September 2025 CPI rate of inflation.

For non-statutory charges, the Planning Service proposes to apply an increase equivalent to inflation at 3.2% rounded to the nearest pound.

CIL charges were proposed by WLDC prior to adoption and were subject to consultation. As part of this process, they were subject to a public examination by the Planning Inspectorate, following the development of viability evidence and extensive consultation. Council then formally adopted these. As such these rates cannot be subject to change without new viability evidence being collated, public consultation and another full examination by the Planning Inspectorate.

The Planning Service are seeking to set ambitious targets but do not want to frame the service in an unrealistic light as significant change to the Planning system is proposed by the Government over the forthcoming years.

6. Impact on Medium Term Financial Plan (MTFP)

This table includes the impact on the MTFP. The fee schedule will be updated with the revised statutory fees and reported to Committee once the Government have released them.

The CPI rate as of August 25 is 3.8%.

² Town and Country Planning (Fees for Applications, Deemed Applications, Requests and Site Visits) (England) Regulations 2012 (as amended)

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(1,290,300)	(1,317,700)	(1,345,600)	(1,374,200)	(1,374,200)
Proposed Budget - Pre Application Fees	(68,300)	(70,000)	(71,700)	(73,500)	(75,300)
Proposed Budget - Application Fees	(1,222,000)	(1,247,700)	(1,273,900)	(1,300,700)	(1,300,700)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	(1,800)

7. Recommendation

Members are asked to approve the charges for 2026/2027 as illustrated in the schedule below – **the statutory planning fees are omitted pending release by Government:**

statutory/statutory range
non statutory

Prosperous Communities Committee

Pre Application Advice

2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	% Type	or £	£	£	£	

Development

NON STAT	Householder development - do I need planning permission?		£41.67	3.2%	£1.33	£43.00	£8.60	£51.60	S
NON STAT	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)		£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S
NON STAT	Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 m2 (gross)		£225.00	3.2%	£7.29	£232.29	£46.46	£278.75	S
NON STAT	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)		£394.17	3.2%	£12.50	£406.67	£81.33	£488.00	S
NON STAT	Development of 1-9 dwellings including changes of use to residential	1st dwelling	£270.00	3.2%	£8.67	£278.67	£55.73	£334.40	S
NON STAT		Additional dwellings	£147.50	3.2%	£4.79	£152.29	£30.46	£182.75	S
NON STAT	Development of 10-49 dwellings including changes of use to residential	10th dwelling	£1,587.50	3.2%	£50.83	£1,638.33	£327.67	£1,966.00	S
NON STAT		Additional dwellings	£78.33	3.2%	£2.51	£80.84	£16.17	£97.00	S
NON STAT	Development of 50 or more dwellings	minimum fee	£4,759.17	3.2%	£152.33	£4,911.50	£982.30	£5,893.80	S
NON STAT	Non-residential development where no floor space is created.		£145.00	3.2%	£4.67	£149.67	£29.93	£179.60	S
NON STAT	Non-residential development up to 499 m2 floor area, or 0.5 ha site area		£197.50	3.2%	£6.33	£203.83	£40.77	£244.60	S
NON STAT	Non-residential development between 500 and 999 m2 floor area, or between 0.51ha and 1.0 ha.	For 500 m2 or 0.51ha	£297.50	3.2%	£9.58	£307.08	£61.42	£368.50	S
NON STAT		Each additional 100 m2 or 0.1 ha	£147.50	3.2%	£4.75	£152.25	£30.45	£182.70	S
NON STAT	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	£1,020.00	3.2%	£32.71	£1,052.71	£210.54	£1,263.25	S
NON STAT		Each additional 100 m2 or 0.1 ha	£75.00	3.3%	£2.50	£77.50	£15.50	£93.00	S
NON STAT	Non-residential development of 5,000 m2 or more or 2.1ha or more.	Minimum fee	£4,050.00	3.2%	£129.58	£4,179.58	£835.92	£5,015.50	S
NON STAT		additional fee subject to complexity of proposal							
NON STAT	Variation or removal of condition.		£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S
NON STAT	Advertisements		£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S
NON STAT	Non-householder listed building consent		£205.00	3.3%	£6.67	£211.67	£42.33	£254.00	S
NON STAT	Additional site visit		£174.17	3.2%	£5.62	£179.79	£35.96	£215.75	S
NON STAT	Hazardous Substances		£99.17	3.4%	£3.33	£102.50	£20.50	£123.00	S
NON STAT	Application Check for Validation								
NON STAT	Householder/Adverts	Householders	£50.00	0.0%	£0.00	£50.00	£10.00	£60.00	S
NON STAT	Minor Developments (Up to 9 dwellings; commercial floorspace <1000sqm; site < 1Ha)		£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Major Developments (10 or more dwellings; commercial floorspace of 1000sqm or more; site is 1Ha or more)	Majors	£150.00	0.0%	£0.00	£150.00	£30.00	£180.00	S

N.B.

1. The fee for a mixed use developments would be derived from the total of the fees for all elements.
2. 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.
3. 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				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
NON STAT	Paper copies of plans, drawings and documents	per side of A4	£0.30	0.0%	£0.00	£0.30	£0.00	£0.30	OS
NON STAT		per side of A3	£0.64	9.4%	£0.06	£0.70	£0.00	£0.70	OS
NON STAT		per side A2, A1, A0	£7.68	4.2%	£0.32	£8.00	£0.00	£8.00	OS
NON STAT	Requests for Planning Information		£75.00	3.3%	£2.50	£77.50	£15.50	£93.00	S
NON STAT	Entry onto Self-Build and Custom-Build Housing Register		£58.00	3.2%	£1.86	£59.86	£0.00	£60.00	OS
STAT	Public Path Orders, i.e. Diversion Orders	Minimum charge	£675.00	3.2%	£21.60	£696.60	£0.00	£697.00	OS
STAT		Maximum charge	£2,017.00	3.2%	£64.54	£2,081.54	£0.00	£2,082.00	OS

Prosperous Communities Committee			Community Infrastructure Levy (CIL)					
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
CIL Charging Schedule - residential charging zones (charge per m²)								
NON STAT	Zone 1 Lincoln Strategy Area (LSA)	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
NON STAT	Zone 2 Non Lincoln Strategy Area	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
NON STAT	Zone 3 North East Quadrant Sustainable Urban Extension	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
NON STAT	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)								
NON STAT	Convenience Retail *	£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS
NON STAT	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

FEES AND CHARGES REPORT

APPENDIX 13 – STRATEGIC HOUSING

1. Service Description

Housing Enforcement Charges

The Housing Act makes provision for the Council to recover its costs when carrying out certain enforcement functions. This is generally in relation to the serving of notices and the carrying out of works in default. A more proactive approach to enforcement is resulting in more cases where charges can be applied, therefore there is more potential to recover certain costs.

The Council can also now issue Civil Penalties for certain housing offences and the income derived from these is ring fenced to resource further private sector housing work.

2. Prior years analysis, current financial year projections

The table below illustrates income achieved for 2022/2023, 2023/2024, 2024/2025 and a forecast for 2025/2026.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Enforcement Notices Income	(74,412)	(80,287)	(20,967)	(77,900)
Budget	(82,200)	(74,900)	(75,900)	(77,900)
Income Achieved (Above)/Below Budget	7,788	(5,387)	54,933	-

3. Pricing

Housing Enforcement Charges only represent a small element of the Housing and Communities Service.

The costing for each element has been calculated based on a proportionate hourly rate for staff time with absorption of overheads and additional costs.

4. Understanding Customers and Markets

The scope for increasing income within housing enforcement charges is limited. Charges can only be applied in set situations and our policy approach is to resolve

matters reasonably and cooperatively. Charges are only applied when formal notices are served which is usually only as a last resort measure.

5. Proposed Charging

It is proposed to apply inflation at 3.2% to the current years fee, rounded to the nearest pound.

6. Impact on Medium Term Financial Plan (MTFP)

The fees and charges income budgets have been increased by inflation at 3.2% for 2026/2027, and 2.5% pa from 2027/2028.

	2025/26 (£)	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)
Current Budget in MTFP	(53,800)	(55,200)	(56,600)	(58,000)	(58,000)
Proposed Budget - Housing Standards Fees & Charges	(54,000)	(55,400)	(56,800)	(58,200)	(59,600)
Impact on MTFP 2026/27 Pressure/ (Saving)	(200)	(200)	(200)	(200)	(1,600)

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as set out in the schedule below:

statutory/statutory range
non statutory

Prosperous Communities Committee					Strategic Housing				
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
Housing Enforcement Charges									
NON STAT	Mandatory HMO Licence Application	Up to 5 units / bedrooms	£988.00	3.2%	£32.00	£1,020.00	£0.00	£1,020.00	OS
NON STAT		Per additional unit	£61.00	3.3%	£2.00	£63.00	£0.00	£63.00	OS
		Maximum charge - n/a							
NON STAT	Mandatory HMO Licence Renewal	Up to 5 units / bedrooms	£838.00	3.2%	£27.00	£865.00	£0.00	£865.00	OS
NON STAT		Per additional unit	£61.00	3.3%	£2.00	£63.00	£0.00	£63.00	OS
		Maximum charge - n/a							
NON STAT	Hazard Awareness Notice		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
NON STAT	Improvement Notice		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS
NON STAT	Emergency Remedial Action Notice (plus work - see below)	Cost of works plus hourly rate of officer time		Cost of works plus officer time to execute and arrange					OS
NON STAT		Officer time charged at £39 per hour							
NON STAT	Prohibition Order		£419.00	3.1%	£13.00	£432.00	£0.00	£432.00	OS
NON STAT	Emergency Prohibition Order		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS
NON STAT	Demolition Order		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS
NON STAT	Immigration Procedure Inspection	Per inspection	£86.67	2.7%	£2.33	£89.00	£17.80	£106.80	S
NON STAT	Mobile Homes Act 2013 – Compliance Notice	Hourly rate of relevant officers with on costs plus work in default costs of works							OS
NON STAT	Mobile Homes Act 2014 – Emergency Remedial Action Notice	Hourly rate of relevant officers with on costs plus work in default cost of works							OS
STAT	Penalty Charge Notice (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)	Up to £5,000							OS
STAT	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
NON STAT	Financial Penalty - Electrical Safety Standards in the Private Rented Sector (England) Regulations 2020	up to £30,000							OS
NON STAT	Works In Default of any Legislation or Emergency Remedial Action *	Base charge							OS
NON STAT	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
NON STAT	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.

Prosperous Communities Committee					Mobile Homes				
2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
£	% Type	or £	£	£	£	£			
Mobile Homes Act 2013									
NON STAT	Caravan Site - Fit & Proper Person	One-off license	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS
NON STAT	Issue of a New Licence		£373.00	3.2%	£12.00	£385.00	£0.00	£385.00	OS
NON STAT	Deposit of Site Rules		£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Transfer and Alteration of a Licence		£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS

FEES AND CHARGES REPORT

APPENDIX 14 – OPERATIONAL SERVICES

1. Service Description

Operational Services offer a range of much needed services to the local community, including the collection of standard household waste, co-mingled recycling, paper/card collections and clinical waste (sharps) along with chargeable services such as bulky waste, garden waste collections and our new service “Big Bin Clear-out.” They also undertake street cleansing and mechanical road sweeping.

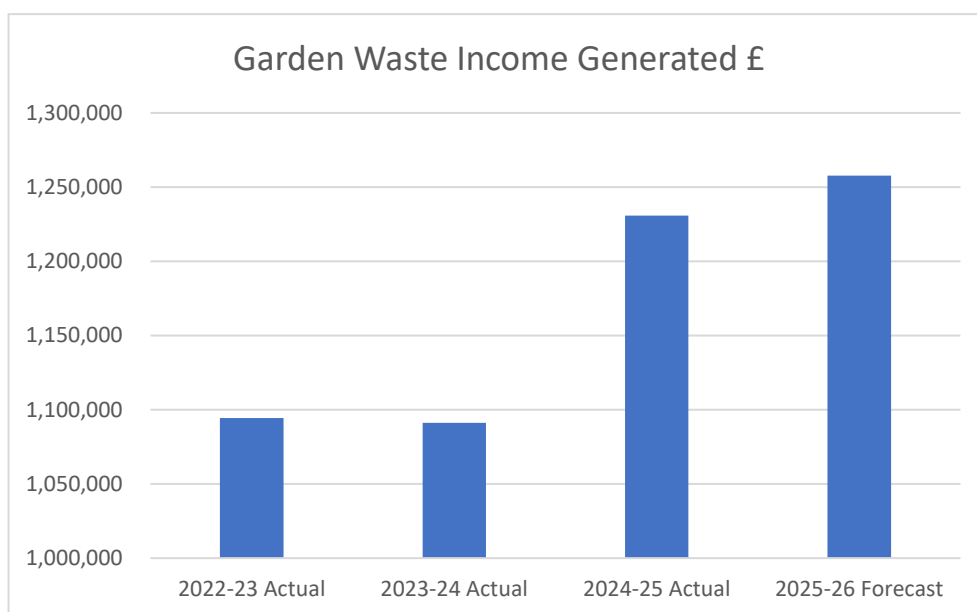
In addition to these services, private road sweeping and collection of bulky items such as fridges and freezers from commercial premises are undertaken.

1a) Price on Application

Commercial Waste and Private Road Sweeping – all fees and charges with prices on application, this is due to the variety of requirements of customers. A pricing model has been developed for both service areas to assist officers in developing a price range, based on the individual requirements and specifications of the customer.

2. Prior years analysis, current financial year projections

The graphs below show the actual income achieved for the previous 3 financial years plus a forecast for 2025/2026.



Income for Bulky waste collections has remained between £60-£70k. The price in 2021/2022 was £33.00. This increased to £34.30 in 2022/2023 and was held at that level until 2025/2026 when the fee was increased to £35.50.



Street Cleansing income continues to fall as private work for sweeping and house clearances decline.

As anticipated, fines for the collection of shopping trolleys has also seen a decline in the past three years as supermarkets have taken action to prevent the number of abandoned trolleys. Fines totalled £42.6k in 2022/2023, £28.8k in 2023/2024 and £30.2k in 2024/2025. There is a budget of £18.7k pa within the MTFP for this income. This scheme is not viewed as an income generating service, but one where we anticipate a reduction in income as supermarkets take preventative action.

3. Pricing

3a) Bulky Waste

The demand for this service is expected to remain static. No increase is proposed for this service in 2026/2027 to ensure the service is accessible.

4. Understanding Customers and Markets

Operational services, as mentioned above, offer much needed services within the local community.

5. Proposed Charging

The proposed charges for 2026/2027 are illustrated below.

- 5a) It is proposed to increase the price of new and replacement bins by inflation at 3.2% rounded to the nearest pound. This reflects the increase in the cost of bin stock in the past financial year.
- 5b) It is proposed to freeze the current price for Bulky Waste services to ensure the service is accessible to all our residents.
- 5c) Collection and disposal of fridges and freezers from commercial properties has been increased by inflation at 3.2%.
- 5d) The Big Bin Hire fee is to remain unchanged, as it was a new initiative for 2024/2025, initially as a one year pilot, and now a business as usual service. Activity to be monitored and fees reviewed for 2027/2028.

6. Impact on Medium Term Financial Plan (MTFP)

The proposed increase of 3.2% for replacement bins has been reflected in the budget for 2026/2027, with 2.5% applied from 2027/2028.

The forecast income from the Big Bin Hire service has been built into the MTFP from 2026/2027 onwards.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(110,400)	(110,400)	(110,400)	(110,400)	(110,400)
Proposed Budget - Sales Of Garden Sacks	(300)	(300)	(300)	(300)	(300)
Proposed Budget - Special & Bulky Collections	(62,100)	(62,100)	(62,100)	(62,100)	(62,100)
Proposed Budget - Sale Of New/Replacement Bins	(49,800)	(50,800)	(51,800)	(52,800)	(53,900)
Proposed Budget - Big Bin Hire	(18,400)	(19,700)	(21,000)	(22,200)	(22,200)
Impact on MTFP 2025/26 Pressure/ (Saving)	(19,900)	(22,200)	(24,500)	(26,700)	(27,800)

7. Recommendation

Members are requested to approve the charges for the 2026/2027 financial year as detailed in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee			Operational Services						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT	Additional Blue Sacks *	Per 5 sacks	£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
NON STAT	*Postage & packaging will be the applicable charge at the time of posting								
NON STAT	Wheeled Bin Replacement (supply & delivery)	Green/Black /Blue/Purple	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Wheeled Bins for New Properties (supply & delivery)	Green/Black /Blue/Purple	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Bulky Household Waste Collections	Collection articles worth up to 6 points	£35.50	0.0%	£0.00	£35.50	£0.00	£35.50	OS
NON STAT		Additional articles worth 1 point collected at the same time	£4.65	0.0%	£0.00	£4.65	£0.00	£4.65	OS
NON STAT	Collection and Disposal of Fridges and Freezers from Commercial Premises		£110.75	3.2%	£3.50	£114.25	£0.00	£114.25	OS
NON STAT	Big Bin Hire for a week - 1,100 litre bin		£60.00	0.0%	£0.00	£60.00	£0.00	£60.00	OS
NON STAT	Big Bin Hire for a week - 660 litre bin		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS

FEES AND CHARGES REPORT

APPENDIX 15 – TRINITY ARTS CENTRE (TAC)

1. Service Description

Trinity Arts Centre (TAC) is operated by West Lindsey District Council and is widely used by local and touring professional companies who stage shows at the centre. Alongside this, the venue maintains an active and full roster of community group activities across its secondary spaces and the main auditorium doubles up as a one screen cinema when not in use as a live entertainment space.

The venue is acutely managed and staffed by a small team of industry professionals who in recent years have transitioned the venue to a more commercially viable operation whilst maintaining strong community links.

2. Prior years analysis, current financial year projections

Trinity hosted over 200 events in the year 2024/2025 with attendances at live events exceeding 80% occupancy. The cinema struggled to reach over 20% occupancy, but the programme financially broke even. Cinema attendances were in line with the national trends.

Looking at the year ahead, a shift in programming will see more live events scheduled with less reliance on cinema. This is to balance the town's offer with the new Savoy Cinema open in the town centre.

Cinema income

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Cinema Income	(13,500)	(11,500)	(23,200)	(11,000)

Room Hire

The addition of an extra staff member has enabled the venue to push forward its ancillary venue hire. As a result, an increase in revenue has been forecasted for 2025/2026. This is representative of 32% growth. Ancillary space hire ranges from workshops, classes, meetings, events and conferencing.

Income achieved	2022/23 Actual (£)	2023/24 Actual (£)	2024/25 Actual (£)	2025/26 Forecast (£)
Room Hire Income	(22,661)	(24,191)	(22,950)	(30,200)

3. Pricing

Pricing is based on market demand, local and regional competition and sensitive to the conditions of our regular users. Trinity maintains a consistent and fair pricing policy at all times.

4. Understanding Customers and Markets

Savoy have opened a new cinema in the town centre, and Trinity Arts Centre aims to compliment the town's offer with its live events programme, whilst continuing to provide a film offer for its loyal audience. Trinity remains competitive in its pricing which provides residents with choice, especially when on a tight budget.

The market is variable and unpredictable and for TAC to be successful, the centre will require a degree of flexibility to meet the demands of the market and compete with its competitors.

5. Proposed Charges

Space hire, services and packages have been reviewed and prices increased to ensure we remain competitive with the current surrounding area; the increase averages 6%. Prices have been benchmarked.

Cinema prices are being frozen. A full review will be done as part of the next business plan when the impact of the new Savoy cinema is known.

All other fees & charges generated by the centre are Price on Application (POA) to assist officers in developing a price range, based on the individual requirements and specifications of the customer.

6. Impact on Medium Term Financial Plan (MTFP)

The budgets within the MTFP are aligned to the latest business case for Trinity Arts Centre, which was presented to Corporate Policy and Resources committee on the 19th of September 2024.

There is no impact on the MTFP for the new Savoy Cinema. A full review will be carried out next year after the new Savoy Cinema has been open over six months.

There is no further impact on the MTFP for Venue Hire, as growth that included price increases was already built in the latest business plan.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(32,900)	(34,700)	(35,500)	(35,500)	(35,500)
Proposed Budget - TAC Cinema	(4,300)	(4,300)	(4,300)	(4,300)	(4,300)
Proposed Budget - TAC Venue Hire	(28,600)	(30,400)	(31,200)	(31,200)	(31,200)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are asked to approve charges for the 2026/2027 financial year as detailed in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee			Trinity Arts Centre						
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
Space Hire									
NON STAT	Community - Theatre Hire - Performance	Up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£425.00	5.3%	£22.50	£447.50	£89.50	£537.00	S
NON STAT	Community - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£55.00	6.4%	£3.50	£58.50	£11.70	£70.20	S
NON STAT	Community - Theatre Hire - Room only	Per hour	£44.50	4.5%	£2.00	£46.50	£0.00	£46.50	X
NON STAT	Commercial - Theatre Hire - Performance	up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£552.50	4.1%	£22.50	£575.00	£115.00	£690.00	S
NON STAT	Commercial - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£71.50	4.9%	£3.50	£75.00	£15.00	£90.00	S
NON STAT	Commercial - Theatre Hire - Room only	Per hour	£58.00	3.4%	£2.00	£60.00	£0.00	£60.00	X
NON STAT	Community - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£192.50	3.9%	£7.50	£200.00	£40.00	£240.00	S
NON STAT	Commercial - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£250.00	20.0%	£50.00	£300.00	£60.00	£360.00	S
NON STAT	Community - Ancillary Room Hire only	Per hour	£15.00	6.7%	£1.00	£16.00	£0.00	£16.00	X
NON STAT	Commercial - Ancillary Room Hire only	Per hour	£23.00	8.7%	£2.00	£25.00	£0.00	£25.00	X
Services									
NON STAT	Community - Ticketing Service Charge	Per ticket	£1.00	25.0%	£0.25	£1.25	£0.25	£1.50	S
NON STAT	Commercial - Ticketing Service Charge	Per ticket	£1.46	14.4%	£0.21	£1.67	£0.33	£2.00	S
NON STAT	Additional Staffing Charge	Per person /per hour	£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S
NON STAT	Technical Programming Session	up to 5hrs time with Technician	£125.00	3.3%	£4.17	£129.17	£25.83	£155.00	S
Packages									
NON STAT	Community - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£575.00	5.2%	£30.00	£605.00	£121.00	£726.00	S
NON STAT	Community - Full Venue Hire - Rehearsal/Get-in	Per Hour	£85.00	4.9%	£4.17	£89.17	£17.83	£107.00	S
NON STAT	Community - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£342.50	4.6%	£15.83	£358.33	£71.67	£430.00	S
NON STAT	Commercial - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£828.50	5.0%	£41.50	£870.00	£174.00	£1,044.00	S
NON STAT	Commercial - Full Venue Hire - Rehearsal/Get-in	Per Hour	£126.70	5.2%	£6.63	£133.33	£26.67	£160.00	S
NON STAT	Commercial - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£526.00	9.3%	£49.00	£575.00	£115.00	£690.00	S
NON STAT	Catering Essentials Package	Per delegate/Per day (includes Selection of tea, coffee, water and cordial provided during hire)	£1.25	33.6%	£0.42	£1.67	£0.33	£2.00	S
NON STAT	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	5.0%	£125.00	£2,650.00	£530.00	£3,180.00	S
NON STAT	Films cost *there will also be an additional cost of £1 booking fee per ticket		£3.33	0.0%	£0.00	£3.33	£0.67	£4.00	S
NON STAT	Quad Film Ticket (4 people) there will be also be an additional charge of £4 booking fee		£9.16	0.0%	£0.00	£9.16	£1.83	£10.99	S
NON STAT	Booking Fee (face to face / phone)		£1.00	25.0%	£0.25	£1.25	£0.00	£1.25	X
NON STAT	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

FEES AND CHARGES REPORT

APPENDIX 16 – COMMUNITIES: DEFIBRILLATOR MEMBERSHIP SCHEME

1. Service description

Automated External Defibrillators (AED's) are portable devices that can be used on someone having a cardiac arrest. They check the heart rhythm and send an electric shock to the heart to try and restore a normal rhythm. They have been in wide use for many years and form part of the standard equipment that paramedics, ambulances and first responders carry. In the event of someone suffering a cardiac arrest, the time it takes to administer aid is critical.

Having access to a nearby AED can reduce the amount of time it takes to administer lifesaving support. They give the best possible chance for someone to survive until medical services arrive.

All AED's contain consumable parts that need replacing either when used or expired.

Council approved the introduction of the Membership Scheme and fee on the 9th of September 2020, for immediate implementation. The scheme enables AED's to be deployable for longer and reduce the likelihood of an AED not being deployable.

For a set annual fee per device, each guardian would receive:

- Replacement battery and pads when activated.
- Replacement battery and pads when expired.
- Out of hours contact.
- Quarterly maintenance checks to compliment local checks by defibrillator champions.

The need for new AED installations has decreased, but some locations in the district still justify a newly installed device due to reduced coverage. The criterion for a new installation remains the same as previously agreed at Prosperous Communities Committee (30 Jan 2018 Continuation of Community Grants).

A budget allocation of £45k from the UK shared Prosperity Fund (UKSPF) Flagship Community Grants Programme was used to support new defibrillator installations across the three years 2022/2023 to 2024/2025.

Across the two years 2025/2026 and 2026/2027 £20k has been allocated from the Community Grant Programme.

Criteria:

- Constituted organisations, Parish/Town Councils, charities, social enterprises, schools and faith-based organisations are eligible.

- From 2024/2025 organisations must match fund £600 towards any new defibrillator awarded (previously £400).
- The Communities Team will review all applications on an on-going basis.

2. Prior years analysis, current financial year projections

Council approved the introduction of the Defibrillator Membership Scheme on 9 Sept 2020 and there are currently 114 customers signed up to the service, as of 15th August 2025, with a forecast of 122 by year-end 2025/2026.

It is now automatic for any new installation to be signed up to the Membership Scheme.

Marketing of the scheme is underway and all communities with AED's have been informed of the service.

3. Pricing

With consideration to the rising cost of parts and officer time, it is proposed to increase the net fee by inflation at 3.2% (rounded up to the nearest pound) from 2026/2027, increasing the gross fee by £4 from £110 to £114 pa.

The fee to be fixed for 2-years (2026/2027 and 2027/2028).

A match funding contribution of £600 towards any new installation is in place.

4. Understanding Customers and Markets

The market has capacity for 125 defibrillators, of which 114 communities currently have defibrillators installed by West Lindsey District Council.

All new installations are automatically signed up to the annual maintenance scheme. However, new installations have reduced compared to previous years because of the difficulty in finding new, suitable locations.

5. Proposed Charges

It is proposed that the net fee is increased by inflation at 3.2% for 2026/2027, rounded up to the nearest pound. This increases the gross fee payable by £4, from £110 to £114 pa (increase including rounding of 3.6%).

To assist our customers in their future budget planning, as many have limited resources to allocate, it is proposed to fix the fee for 2-years (2026/2027 and 2027/2028).

6. Impact on Medium Term Financial Plan (MTFP)

There is a base budget of £2k pa to cover the cost of maintaining defibrillators attached to West Lindsey District Council buildings i.e.

- Lea Fields Crematorium
- Trinity Arts Centre
- Guildhall
- Caenby Corner Depot

Any income generated from the maintenance scheme will be used to purchase equipment to facilitate the maintenance of the defibrillators which are signed up to the scheme.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	2,000	2,000	2,000	2,000	2,000
Proposed Budget - Equipment Maintenance	13,900	13,900	13,900	13,900	13,900
Proposed Budget - Defib Maintenance Scheme Income	(11,900)	(11,900)	(11,900)	(11,900)	(11,900)
Impact on MTFP 2025/26 Pressure/ (Saving)	0	0	0	0	0
Projected Scheme Subscription (125 Max. Market Capacity)	125	125	125	125	125

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as illustrated in the schedule below.

statutory/statutory range
non statutory

Prosperous Communities Committee					Communities						
					2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
					£	% Type	or £	£	£	£	
NON STAT	Defibrillator maintenance service (annual charge)				£91.67	3.6%	£3.33	£95.00	£19.00	£114.00	S

FEES AND CHARGES REPORT

APPENDIX 17 – LEA FIELDS CREMATORIUM

1. Service description

Lea Fields Crematorium offers an excellent bereavement service and facility for West Lindsey residents, and the wider area, in line with the Bereavement Strategy and in accordance with all relevant legislation, policies and procedures.

Lea Fields delivers cost effective operations, compassionate cremations and a supportive after care service.

There is also the opportunity for family and friends to lease memorials for loved ones who have passed as a way of coping with the overwhelming grief felt after a death.

Lea Fields has developed its offer as a result of market insight, offering four types of services to meet the differing needs of individuals:

Cremation services - Lea Fields Crematorium offer a 45-minute service hourly at 10:30: 11:30: 12:30: 13:30: 14:30 and 15:30.

Early Start Services- The 09:00 and 09:45 early start services are at 45-minute intervals and provide 35 minutes maximum service time and 10 minutes to fully vacate the chapel ready for the next service to begin.

Farewell Service -The Farewell Service is available at 09:00. This service is an attended direct funeral that gives up to 15 family members an opportunity to say their private farewell. Although an Officiant will not be leading, and no eulogy will be said, the family can choose one piece of music to be played throughout this short 15 - minute farewell.

Direct Funerals - Organised through Funeral Directors, family or friends do not attend these services, coffins are still received in chapel before cremation.

Additional offerings for enhanced services include Memorial service for burial elsewhere, extended chapel time, Saturday service, webcasting, slideshow, video tributes and DVD production.

2. Prior years analysis, current financial year projections

Since the first service on 3 February 2020 to 31 August 2025 the Crematorium has performed 3,112 services and has served over fifty different Funeral Director companies. Lea Fields continues to receive positive feedback from both funeral directors and families.

The table below shows the actuals cremations figures for 2022/2023, 2023/2024, 2024/2025 and the forecast 2025/2026 figures as at 31/08/2025.

	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Forecast
Number of Cremations	538	538	569	622
Income from Cremations	(427,596)	(414,760)	(462,271)	(519,410)

The pie charts below show the actual percentage split of the cremation service types provided from 2023/2024 to 2025/2026. During the pandemic 'Direct Services' increased in demand from a national average of 3% to 20% in 2023. These saw an increase during the pandemic because restrictions were imposed on numbers being allowed to attend a funeral, however the number of Direct Funerals has remained consistently high even after restrictions ended, possibly because of the impact of the cost of living crisis or increased awareness.

There appears to be a continuing rise in the number of Direct Services in comparison to Standard Cremation Services.

Direct services as a percentage of all services:

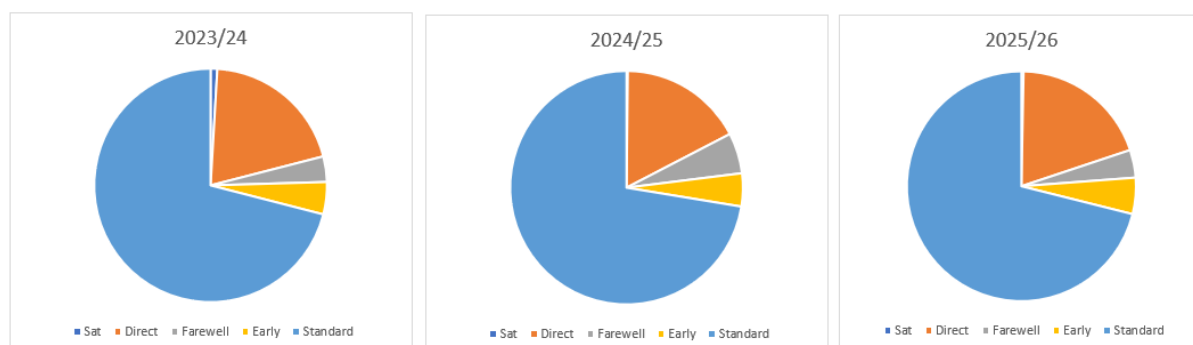
2021/2022 8%

2022/2023 11%

2023/2024 20%

2024/2025 17%

The forecast for 2025/2026 is based on a 20% share.



3. Pricing

Lea Fields Crematorium pricing is benchmarked against competing facilities in Lincoln, North Lincolnshire (Scunthorpe), and Doncaster. We also included benchmarking for Babworth Crematorium (Westerleigh group) and Barnby Moor Crematorium (Memoria group), which are privately owned crematoria forming part of their larger network.

In 2021 Lincoln Crematorium reduced their 'Direct Cremation' fee by £100 and North Lincolnshire introduced a 'Layered service' approach. Lea Fields has remained competitive despite our competitors' reactions.

Whilst the pricing remains competitive, the fees and charges also protect the profit margin to ensure the facility remains viable. Secondary spend on items not directly related to the funeral are considered a luxury item.

The following table provides benchmarking data of charges levied at other Crematoria:

Cremation - Adults 18 years (Inc Med Ref & Environment Fee)	North Lincolnshire 25/26 Fees £	Lincoln Crematorium 25/26 Fees £	Babworth 25/26 Fees £	Barnby Moor 25/26 £	WLDC 25/26 £
Mon-Fri - Adult (inc Med Ref fee & Environmental Fee)	815	990	725-1,125	1,015	940
Saturday Service - with discussion with Manager	NA	NA	1,125	1,690	1,365
Direct Cremation (no attendance)	615	551	545	525	500
Direct Cremation (With attendance)	700	NA	NA	NA	575
Early Start Cremation	NA	670	725	895	825

Income generation through memorial sales is an important element of service provision. This is handled with sensitivity and tactfully to ensure that low-income families have affordable memorial options.

Demand

The demand for Direct Services increased from 11% of services in 2022/2023 to 20% in 2023/2024. The trend has continued and as a result the Direct Service percentage split going forward is estimated to be 20% of services. We are keeping these trends under review as this will have an impact on the forecast income as Direct Services fees (£500*) are 51.5% of the Standard Service (£970*).

**Being the proposed fees for 2026/2027.*

The table below shows the forecast demand based on the market against the current budgets agreed. This is based on the fees proposed for 2026/2027 and a 3% increase for each following year.

Type of Service	2026/27	2027/28	2028/29	2029/30	2030/31
Saturday Service	2	2	2	3	3
Direct Cremation	128	134	140	145	152
Farewell Service	25	27	28	29	30
Early Service	33	35	36	38	39
Standard Service	463	486	507	528	551
Totals Cremation	651	684	713	743	775

The table below shows the changes in the percentage of the demand expected.

Type of Service	2026/27	2027/28	2028/29	2029/30	2030/31
Saturday Service	0%	0%	0%	0%	0%
Direct Cremation	20%	20%	20%	20%	20%
Farewell Service	4%	4%	4%	4%	4%
Early Service	5%	5%	5%	5%	5%
Standard Service	71%	71%	71%	71%	71%
Total	100%	100%	100%	100%	100%

4. Understanding Customers and Markets

Local Authority operated crematoria no longer have the monopoly in the crematoria industry. Private investors control a large portfolio of crematoria locations around the UK and have also invested in this area. They have developed a multiple marketing strategy, using TV advertising as an effective tool to promote their offer and pursue a greater market share, brand awareness and sales revenue.

Holding numerous facilities gives providers power within the industry, leaving Local Authorities disadvantaged in resources, buying power and resilience.

Lea Fields compete with both neighbouring Local Authorities and private investors in this highly competitive and fast-changing environment. We seek new information and invite innovation to ensure a sustainable business model that rivals both our private and local authority competitors.

Customer expectations continue to rise in the bereavement industry and it is constantly evolving, driven by greater choice and easily accessible information. Whilst ensuring that Lea Fields remains true to the West Lindsey District Council ethos, we also understand and appreciate that change and innovation is essential for survival in this highly competitive and fast-changing environment.

Maximising our cremator at off peak times is essential to running efficiently. One cremator can successfully achieve five cremations in a 7.5 hour day; however, this is on the assumption we have a cremation at the start of the day and cremate continuously throughout the day. Our cremating hours are our most valuable asset. Early services are often less favourable to our customers despite any financial incentives to increase take up, this makes Direct Service cremations invaluable for maximising usage of our assets.

In addition to our offer of Direct Services, usually at 08:45, and early start shorter services at 09:00 and 09:45 we have a further six possible hourly services available.

We conduct horizon scanning, best practice and professional judgement as to what additional capacity we can provide each day based on risk and opportunities.

5. Proposed Charges

Direct Service cremations maximise staff time and use of equipment that may otherwise not be utilised at less favourable times during the day. Other Crematoriums have reduced their Direct Cremations service fees by as much as £100 to try to increase their market share. Direct Cremations play an important part of our service and running cost efficiency, we are proposing to freeze the fee at £500, which keeps our charge at a level that is consistent with benchmarking data and is reflected in the latest approved Business Plan.

Early start cremation services have been increased by 3% bringing the service charge up to £850. This remains £120 cheaper than the Standard service which is proposed to rise by 3.2% to £970.

Farewell services have been increased by 2.6% and Saturday services by 2.9%.

These decisions have been made to ensure we stay competitive with other Cremation providers. This is especially important as we are still a relatively new provider in the market. However, Chapel extensions and Memorial services have been increased above inflation as these are considered a luxury add on to a service. The 20min chapel extensions have been increased by 4.5%. The 40min chapel extensions and Memorials services have been 6.7%.

Leased memorials have been increased by an average of 3.2% rounded to the nearest pound.

Chapel Tributes have either been increased by an average of 3.2% or frozen to encourage take up to widen our reach. If our media supplier increases their charges we will do an additional request to Committee in year to reflect the increase.

To encourage strewing/scattering of cremated remains into our Garden of Remembrance from another crematorium and potential memorial sales our fee has been frozen at the current rate of £55. It is important to try to attract these customers as we look to embed Lea Fields Crematorium in the local community. This could lead to families choosing Lea Fields for future services taking place at our crematorium, it will also encourage memorial sales for loved ones scattered here.

6. Impact on Medium Term Financial Plan (MTFP)

The budgets within the MTFP are aligned to the latest business case for the Crematorium, which was presented to Corporate Policy and Resources committee on the 17th of October 2024.

	2026/27 (£)	2027/28 (£)	2028/29 (£)	2029/30 (£)	2030/31 (£)
Current Budget in MTFP	(598,200)	(647,600)	(694,200)	(745,200)	(745,200)
Proposed Budget - Chapel income - 20 minute extension	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)
Proposed Budget - Barbican Memorial	(1,500)	(1,600)	(1,600)	(1,600)	(1,600)
Proposed Budget - Book of Remembrance	(1,300)	(1,500)	(1,700)	(1,900)	(1,900)
Proposed Budget - Direct Cremations	(65,900)	(71,000)	(76,400)	(81,500)	(81,500)
Proposed Budget - Early Start Cremation	(28,000)	(30,600)	(32,400)	(35,200)	(35,200)
Proposed Budget - Farewell Cremation	(14,700)	(16,400)	(17,500)	(18,700)	(18,700)
Proposed Budget - Memorial Service (45 mins)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Proposed Budget - Mulberry Tree	(1,200)	(1,400)	(1,400)	(1,500)	(1,500)
Proposed Budget - Standard Cremation	(446,800)	(483,100)	(519,200)	(557,000)	(557,000)
Proposed Budget - Saturday Service Cremation	(2,800)	(2,900)	(3,000)	(4,600)	(4,600)
Proposed Budget - Sanctum 2000 Vault	(2,000)	(3,000)	(3,100)	(3,100)	(3,100)
Proposed Budget - Chapel Fee Extension	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Proposed Budget - Chapel Tributes income	(25,100)	(27,100)	(28,900)	(31,000)	(31,000)
Proposed Budget - Splay Desk Memorial	(2,400)	(2,500)	(2,500)	(2,600)	(2,600)
Impact on MTFP 2026/27 Pressure/ (Saving)	-	-	-	-	-

7. Recommendation

Members are requested to recommend to Council the charges for 2026/2027 as illustrated in the schedule below:

statutory/statutory range
non statutory

Prosperous Communities Committee				Crematorium							
				2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
				£	% Type	or £	£	£	£		
NON STAT		Cremation		£940.00	3.2%	£30.00	£970.00	£0.00	£970.00	X	
NON STAT		Early start (09:00 & 09:45)		£825.00	3.0%	£25.00	£850.00	£0.00	£850.00	X	
NON STAT		Direct Cremation (no attendance 08:45)		£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	X	
NON STAT		The Farewell Service	A 15 minute service, for up to 15 mourners, 1 piece of music played on repeat. No minister.	£575.00	2.6%	£15.00	£590.00	£0.00	£590.00	X	
NON STAT		Body parts/slides and blocks		£95.00	3.2%	£3.00	£98.00	£0.00	£98.00	X	
NON STAT		Saturday service (with discussion with Manager)		£1,365.00	2.9%	£40.00	£1,405.00	£0.00	£1,405.00	X	
NON STAT		Late cancellation fee (cancellations within 72 hours of service)		£135.00	3.7%	£5.00	£140.00	£0.00	£140.00	X	
NON STAT		Chapel fee (extension 20 minutes)		£220.00	4.5%	£10.00	£230.00	£0.00	£230.00	X	
NON STAT		Chapel fee (extension 40 minutes)		£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X	
NON STAT		Memorial Service (45mins)		£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X	
NON STAT		Strewing/scattering of cremated remains from elsewhere		£55.00	0.0%	£0.00	£55.00	£0.00	£55.00	X	
NON STAT		Digital download of the service when ordered with webcast		£20.00	8.4%	£1.67	£21.67	£4.33	£26.00	S	
NON STAT		Digital download of the service - stand alone product		£36.00	4.2%	£1.50	£37.50	£7.50	£45.00	S	
NON STAT	Bundle	Webcast recording - Live & On Demand	Stream a service live and watch on demand for a further 28 days, with the option to download	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S	
NON STAT	Bundle	DVD, USB, Blue-Ray, Audio CD	A keepsake copy of the service, Tribute, or both. If purchased as part of the Bundle choose from USB or DVD.	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S	
NON STAT	Bundle	Halo Photo	First photo is free, second is chargeable. One photo is included if purchased as part of the Bundle.	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S	
NON STAT	Bundle	Music Slideshow	A beautifully simple photo tribute of up to 25 photos, timed to their chosen piece of music with fade transitions.	£72.50	3.4%	£2.50	£75.00	£15.00	£90.00	S	
NON STAT	Bundle	Obitus Bundle	10% saving vs individual sale price (total £209 incl. VAT)	£177.75	3.8%	£6.75	£184.50	£36.90	£221.40	S	
NON STAT		DVD recording (each subsequent copy)		£29.17	5.7%	£1.66	£30.83	£6.17	£37.00	S	
NON STAT		Visual tribute (1 photograph)	First photo is free, second is chargeable.	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S	
NON STAT		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.	£45.83	3.6%	£1.67	£47.50	£9.50	£57.00	S	
NON STAT		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	
NON STAT		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	
NON STAT		Visual tribute (for additional 25 photos)	Both standard and professionally edited slideshow	£27.50	3.0%	£0.83	£28.33	£5.67	£34.00	S	
NON STAT		Video tribute (up to 5 minutes)	A family supplies video tribute	£36.67	2.3%	£0.83	£37.50	£7.50	£45.00	S	
NON STAT		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	
NON STAT		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	
NON STAT		A download link of the pro-tribute		£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S	
NON STAT		Extra work (Pro tribute)		£20.83	0.0%	£0.00	£20.83	£4.17	£25.00	S	

Prosperous Communities Committee			Crematorium (contd)						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
NON STAT	Book of Remembrance (3 lines)	3 lines from 2024/2025 (2 lines no longer available)	£95.00	0.0%	£0.00	£95.00	£19.00	£114.00	S
NON STAT	Book of Remembrance (each additional line) (to a maximum of 8 lines)		£10.42	0.0%	£0.00	£10.42	£2.08	£12.50	S
NON STAT	Book of Remembrance (illustrations)	plus Admin Fee £10-£30 dependent on requirements	POA	0.0%	£0.00	POA	POA	POA	S
NON STAT	Miniature book (leather - 2 lines)		£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Miniature book (leather - 5 lines)		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT	Miniature book (leather - 8 lines)		£133.33	0.0%	£0.00	£133.33	£26.67	£160.00	S
NON STAT	Memorial card (2 lines)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S
NON STAT	Memorial card (5 lines)		£66.67	0.0%	£0.00	£66.67	£13.33	£80.00	S
NON STAT	Memorial card (8 lines)		£79.17	0.0%	£0.00	£79.17	£15.83	£95.00	S
NON STAT	Additional inscription to existing books and cards		£23.33	0.0%	£0.00	£23.33	£4.67	£28.00	S
NON STAT	Floral design (available for 5 and 8 lines only)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S
NON STAT	Caskets *		£54.17	0.0%	£0.00	£54.17	£10.83	£65.00	S
NON STAT	Temporary deposit of Cremated remains per month after initial month		£16.67	25.0%	£4.16	£20.83	£4.17	£25.00	S
NON STAT	Virtual Memorial Service		£62.50	0.0%	£0.00	£62.50	£12.50	£75.00	S
NON STAT	Virtual Memorial Service including music tribute		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT ***	Sanctum 2000 vault (leased for 10 years) including up to 80 letters **		£976.67	2.4%	£23.33	£1,000.00	£200.00	£1,200.00	S
NON STAT ***	Sanctum 2000 vault - per letter above 80		£3.08	8.1%	£0.25	£3.33	£0.67	£4.00	S
NON STAT ***	Desk Memorial **		£595.83	1.4%	£8.34	£604.17	£120.83	£725.00	S
NON STAT ***	Barbican memorial (space lease for 5 years) **		£254.17	3.3%	£8.33	£262.50	£52.50	£315.00	S
NON STAT ***	Mulberry Tree - per leaf, space leased for 5 years		£172.50	3.9%	£6.67	£179.17	£35.83	£215.00	S
NON STAT ***	Mulberry Tree - per leaf with motif, space leased for 5 years		£202.50	2.9%	£5.83	£208.33	£41.67	£250.00	S
NON STAT	Memorial Glass Offering - Robin Ornament	Individual handmade ashes into glass ornaments	£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Memorial Glass Offering - Memorial Bauble with Stand	containing a small amount of loved ones ashes and comes with a certificate of authenticity.	£125.00	0.0%	£0.00	£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.

Agenda Item 6g



Corporate Policy and Resources
Thursday, 13 November 2025

Subject: Market Street Renewal Ltd - Governance Changes

Report by:	Director of Planning, Regeneration & Communities
Contact Officer:	Sue Leversedge Financial Services Manager (Deputy S151) sue.leversedge@west-lindsey.gov.uk Comie Campbell Interim Finance Consultant comie.campbell@west-lindsey.gov.uk
Purpose / Summary:	To approve changes to a WLDC Staff role within Market Street Renewal Ltd

RECOMMENDATION(S):

- Approve Mrs Sue Leversedge becoming the Company Secretary for Market Street Renewal Ltd

IMPLICATIONS

Legal: None for this report

Financial: FIN/107/26/MT/CC

There are no financial implications arising from this report.

Staffing: No implications from this report

Equality and Diversity including Human Rights: No implications from this report

Data Protection Implications: All data held by Market Street Renewal Ltd is treated in line with the Company's Data Protection policies and procedures which are aligned to those of the Council

Climate Related Risks and Opportunities:

The government have proposed that by December 2028, all existing privately rented properties will need an EPC rating of "C" or above. All new tenancies would need an EPC rating of "C" by as early as December 2025. The Council is committed to delivering this for all tenancies.

Section 17 Crime and Disorder Considerations: No implications from this report

Health Implications: No implications from this report

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

Risk Assessment: No implications from this report

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 Introduction

- 1.1 In September 2023, Members of Corporate Policy and Resources Committee agreed a recommendation to purchase the 50% remaining shareholding in Market Street Renewal Limited, a joint-venture company with Dransfield Properties Ltd to facilitate the regeneration of Market Street (including the acquisition of vacant shop units and environmental improvements to the area) as part of the Gainsborough Regeneration Delivery Plan. The Council now owns 100% of the shares.
- 1.2 The purpose of Market Street Renewal Limited is to:
- Support the regeneration of Gainsborough Town Centre through the acquisition of key properties
 - Refurbish and re-let key properties on commercial terms; and
 - Ensure the environmental and property improvements in Market Street and Market Place are maintained for the benefit of the Town Centre

2 Governance staff/role changes

- 2.1 The Council has appointed three directors to sit on the board of the joint venture company, and the day-to-day operation of the company will be controlled by its directors. The Directors are Mrs Sally Grindrod-Smith, Director of Planning, Regeneration and Communities, Alan Bowley Interim Director of Commercial and Operational Services and Mr Andrew Morriss, independent lay member of the Council's Governance and Audit Committee. The shareholder representative is Peter Davy, Director of Finance and Assets (S151 Officer) and the company secretary is Comie Campbell who has been covering this role on a temporary basis.
- 2.2 West Lindsey District Council controls ownership in Market Street Renewal Ltd. This is managed using nominated representatives acting as Directors and carrying out the shareholder function. In practice the shareholder role is carried out by way of formal reporting to the Corporate Policy and Resources Committee.
- 2.3 The Company Secretary role is now vacant (see **Table 1**) as Comie Campbell has resigned. It is recommended that Sue Leversedge who is the Financial Services Manager (Deputy S151 Officer) be appointed to this Company Secretary role.

Table 1
Recommended Market Street Renewal Ltd – Staffing Roles

Company	Reg. No.	Date incorporated	WLDC Staff/Roles		Shareholding
Market Street Renewal Ltd	10298200	July 2016 – moved to wholly owned company in Sept 2023	SGS	Director	Sole Shareholder
			AM	Director	
			AB	Director	
			PD	Shareholder Representative	
			CC	Resigned as Company Secretary	
			SL	Recommended as Company Secretary	

Key: -

- SGS - Sally Grindrod-Smith – Director of Planning, Regeneration and Communities.
- AM - Andrew Morriss - independent lay member of the Council's Governance and Audit Committee.
- AB - Alan Bowley - Interim Director of Commercial and Operational Services
- PD - Peter Davy - Director of Finance and Assets (S151 Officer)
- CC - Comie Campbell resigned as Company Secretary
- SL – Sue Leversedge - Financial Services Manager (Deputy S151 Officer – recommended as Company Secretary

3 Future Plans

- 3.1 Market Street Renewal Ltd is an ideal vehicle to hold any residential properties that we either own now or will acquire in future. The Council can hold up to 200 homes before opening a Housing Revenue Account. Three flats above 5-7 Market Place have now been leased to MSRL Ltd from the Council. There are no current plans to expand the property portfolio. Should any opportunities arise, decisions to acquire further property will be taken by Directors with advice provided by the shareholder and shareholder representative to ensure that the Council's position and any governance requirements are considered.



**Corporate Policy and
Resources**

Thursday, 13 November 2025

Subject: Surestaff/WLDC Staffing Services - Governance Changes

Report by:	Director of Planning, Regeneration & Communities
Contact Officer:	Sue Leversedge Financial Services Manager (Deputy S151) sue.leversedge@west-lindsey.gov.uk Comie Campbell Interim Finance Consultant comie.campbell@west-lindsey.gov.uk
Purpose / Summary:	To approve changes to a WLDC Staff role within Surestaff/WLDC Staffing Services.

RECOMMENDATION(S):

- Approve Mrs Sue Leversedge becoming the Company Secretary for Surestaff, WLDC Staffing Services and West Lindsey Trading Ltd

IMPLICATIONS

Legal: None for this report

(N.B. Where there are legal implications the report **MUST** be seen by the MO)

Financial :

FIN REF/106/26/MT/CC

There are no financial implications arising from this report.

Staffing: None for this report

Equality and Diversity including Human Rights: No implications from this report

Data Protection Implications: All data held by Surestaff is treated in line with the Company's Data Protection policies and procedures which are aligned to those of the Council

Climate Related Risks and Opportunities: The Surestaff Mission Statement of 'local jobs for local people' aligns with the aims of the Councils environmental aspirations by seeking to reduce commuter mileage.

Section 17 Crime and Disorder Considerations: No implications from this report

Health Implications: No implications from this report

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

Wherever possible please provide a hyperlink to the background paper/s

If a document is confidential and not for public viewing it should not be listed.

Risk Assessment :

None for this report

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

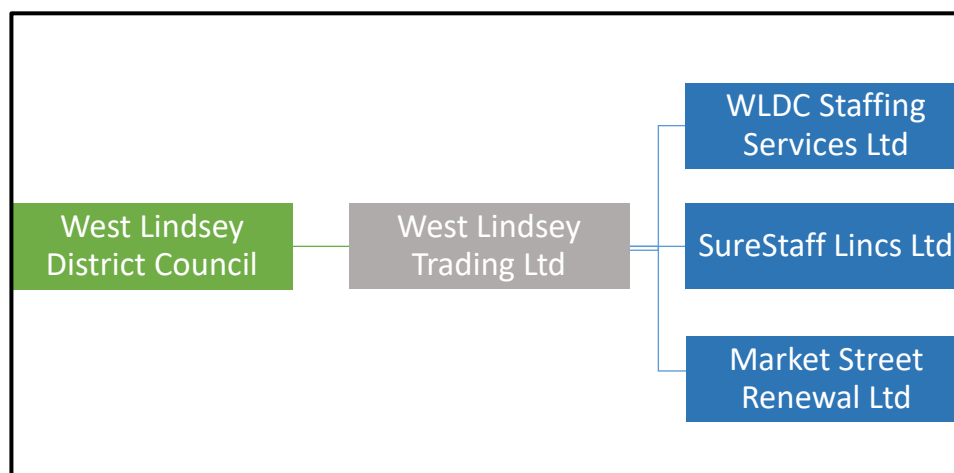
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No

X

1 Introduction

- 1.1 Surestaff is a recruitment agency which was acquired by the Council in 2016, it was subsequently split into two entities in order to trade effectively. WLDC Staffing Services is a 'Teckal Company,' this enables it to supply the Council with its short-term staffing requirements and secondly Surestaff, which is the commercial trading body. The structure of the companies is detailed in the table below;



2 Governance staff/role changes

- 2.1 West Lindsey District Council controls ownership in the companies listed above. These are managed using nominated representatives acting as Directors and carrying out the shareholder function. In practice the shareholder role is carried out by way of formal reporting to the Corporate Policy and Resources Committee.
- 2.2 The Council Directors are Mrs Sally Grindrod-Smith, Director of Planning, Regeneration and Communities and Alan Bowley Interim Director of Commercial and Operational Services. The shareholder representative is Peter Davy Director of Finance and Assets (S151 Officer) and the company secretary is Comie Campbell who has been covering this role on a temporary basis.

- 2.3 The Company Secretary role is now vacant (see **Table 1**) as Comie Campbell has resigned. It is recommended that Sue Leversedge who is the Financial Services Manager (Deputy S151 Officer) be appointed to this Company Secretary role.

Table 1

Company	Reg. No.	Date incorporated	WLDC Staff/Roles	Shareholding
WLDC Trading Ltd	10547086	Jan 2017	SGS– Director	Sole Shareholder
WLDC Staffing Services Ltd	10276205	July 2016	AB – Director PD - Shareholder Representative	
SureStaff (Lincs) Ltd	06476932	Jan 2018	CC resigned – as Company Secretary SL- Recommended as Company Secretary	

Key: -

- SGS – Sally Grindrod-Smith – Director of Planning and Regeneration, Projects and Growth
- AB – Alan Bowley - Interim Director of Commercial and Operational Services
- PD - Peter Davy - Director of Finance and Assets (S151 Officer)
- CC – Comie Campbell - resigned as Company Secretary
- SL – Sue Leversedge - Financial Services Manager (Deputy S151 Officer) – recommended as Company Secretary

3 Performance

- 3.1 Surestaff, through its mission statement seeks to ‘Provide local jobs for local people, by connecting businesses to the right candidates’. The business is proud of its community links and the economic benefits it brings to the local community. It has helped numerous candidates find temporary, and ultimately permanent, positions with local employers.
- 3.2 Whilst the Teckal Company, which provides staff to the Council, has performed well since acquisition, the commercial company struggled and regularly recorded significant losses in the early years.
- 3.3 Surestaff/WLDC Staffing services also makes an annual contribution to Director and other support service costs.

4 Summary

- 4.1 This is a prime time for Surestaff to reinforce and embed their position in the local recruitment market as a professional, reliable service for local people and local businesses.
- 4.2 Surestaff/ WLDC Staffing services continues to bring social value to the district through achieving its ambition to provide local jobs for local people. It remains profitable in its own right and contributes over £15k to back-office services.

Corporate Policy & Resources Committee Work Plan (as at 5 November 2025)

Purpose:

This report provides a summary of items of business due at upcoming meetings.

Recommendation:

1. That members note the contents of this report.

Date	Title	Lead Officer	Purpose of the report	Date First Published
13 NOVEMBER 2025				
13 Nov 2025	Budget and Treasury Monitoring Qtr 2 25/26	Sue Leversedge, Business Support Team Leader	This report sets out the revenue, capital and treasury management activity from 1st April 2025 to 30th September 2025.	04 June 2025
13 Nov 2025	Proposed Fees and Charges 26/27	Sue Leversedge, Business Support Team Leader	Proposed Fees and Charges to take effect from 1 April 2026.	04 June 2025
13 Nov 2025	Implementation of a new Two Stage Complaints Process	Natalie Kostiuk, Customer Experience Officer	The Local Government and Social Care Ombudsman have issued a complaint handling code that recommends a two stage complaints process. They will be assessing local authorities against this new code from April 2026.	17 September 2025
13 Nov 2025	Christmas and New Year Opening Hours Arrangements for 2025/6	Lyn Marlow, Customer Strategy and Services Manager	The report proposes the Council opening hours for the period between Christmas 2025 and New Year's Eve 2026 and includes options for early closing on New Years Eve and all day closure on Friday 2 January 2026.	
13 Nov 2025	Trinity Arts Northern Boundary Wall - Update & Options	Luke Matthews, Building Maintenance Technician	Following the previous paper presented to committee on 11th March 2025 regarding options for Trinity Arts boundary wall following procurement where It was resolved to task officers to	

develop a compliant interim solution which manages the risk to the building and any visitors, whilst a review of the Capital Programme and reserves is completed, in light of the proposed Local Government Reorganisation.

Since which, separate, independent legal advice has been obtained, which officers considered prudent to present to members for their consideration

13 Nov 2025	Market Street Renewal Ltd - Governance Changes	Comie Campbell, Interim Financial Services Manager (Deputy S151), Sue Leversedge, Business Support Team Leader	Change of Company Secretary
13 Nov 2025	Surestaff/WLDC Staffing Services - Governance Changes	Comie Campbell, Interim Financial Services Manager (Deputy S151), Sue Leversedge, Business Support Team Leader	Change of Company Secretary
13 Nov 2025	Mid Year Treasury Management Report 2025/26	Sue Leversedge, Business Support Team Leader	This report provides the Mid-Year update for Treasury Management Indicators in accordance with the Local Government Act 2003
13 Nov 2025	Resourcing and Funding Culture	Cara Markham, Commercial, Cultural and Leisure Development Manager	Cultural programme delivery
11 DECEMBER 2025			
11 Dec 2025	Options Report: Review of Civic Transport	Katie Storr, Democratic	To present a detailed options appraisal 04 June 2025

Arrangements		Services & Elections Team Manager	for retention and use of the civic car, or alternative arrangements, following deferral of the paper presented to the Corporate Policy & Resources Committee in February 2025.	
11 Dec 2025	Progress and Delivery Quarter Two (2025/26)	Claire Bailey, Senior Change, Projects and Performance Officer, Darren Mellors, Performance & Programme Manager	Progress and Delivery Quarter Two (2025/26)	04 June 2025
11 Dec 2025	Council Debts for Write Off 2025/26	Alison McCulloch, Revenues Manager	Council Debts for Write Off 2025/26	04 June 2025
11 Dec 2025	Local Council Tax Support Scheme 2026/27	Angela Matthews, Benefits Manager, Alison McCulloch, Revenues Manager	Local Council Tax Support Scheme 2026/27	04 June 2025
11 Dec 2025	People Development: Managing Performance and Capability Procedure	Lynne Thomsett, People Services Manager	Managing Performance- to replace the current process for annual appraisals Capability- to replace the existing capability procedure	
15 JANUARY 2026				
12 FEBRUARY 2026				
12 Feb 2026	Budget and Treasury Monitoring Qtr. 3 2025/2026	Sue Leversedge, Business Support Team Leader	This report sets out the revenue, capital and treasury management activity from 1st April 2025 to 31st December 2025.	16 July 2025
12 Feb 2026	2026/27 Progress & Delivery Measure Set	Claire Bailey, Senior Change, Projects and Performance Officer, Darren Mellors, Performance & Programme Manager	Recommendations for the 2025/26 Progress and Delivery measure set,	17 September 2025
12 Feb 2026	WLDC Corporate Plan	Ellen King, Policy &	This report presents for approval the	

Strategy Officer –
Corporate Strategy &
Business Planning

Council's proposed Corporate Plan
covering the period 2026 - 2028

16 APRIL 2026

16 Apr 2026 Review of Officer Code of Conduct

Lynne Thomsett, People
Services Manager

To review the Officer Code of Conduct
in light of associated updated policies.

Agenda Item 8a

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

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