



Guildhall Gainsborough

Lincolnshire DN21 2NA

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AGENDA

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

Corporate Policy and Resources Committee**Thursday, 12th February, 2026 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 - 7)

To confirm and sign as a correct record the Minutes of the Meeting of the Corporate Policy and Resources Committee held on Thursday, 15 January 2026

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 8)

Setting out current position of previously agreed actions as at 4 February 2026.

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

Large Clear Print: Braille: Audio: Native Language

6. Public Reports for Approval:

- i) WLDC Corporate Plan (PAGES 9 - 77)
- ii) Workforce Plan (PAGES 78 - 95)
- iii) Pride in Place Funding (PAGES 96 - 131)
- iv) Budget and Treasury Monitoring Qtr. 3 2025/2026 (PAGES 132 - 171)
- v) Corporate Policy and Resources Committee Draft (PAGES 172 - 209)
Budget 2026/2027 and estimates to 2030/2031
- vi) Medium Term Financial Plan 26/27-30/31, the budget (PAGES 210 - 277)
26/27, capital programme 26/27-30/31
- vii) Committee Work Plan (PAGES 278 - 280)

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 item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.

8. Exempt Reports

- i) Lea Fields Direct Cremations (PAGES 281 - 285)

Paul Burkinshaw
Head of Paid Service
The Guildhall
Gainsborough

Wednesday, 4 February 2026

Agenda Item 3

Corporate Policy and Resources Committee – 15 January 2026
Subject to Call-in. Call-in will expire at 5pm on 10 February 2026

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 15 January 2026 commencing at 6.30 pm.

Present:

Councillor Owen Bierley (Chairman)
Councillor Paul Swift (Vice-Chairman)

Councillor Matthew Boles
Councillor Frazer Brown
Councillor Ian Fleetwood
Councillor Paul Key
Councillor Tom Smith
Councillor Moira Westley
Councillor Trevor Young
Councillor Mrs Lesley Rollings

In Attendance:

Peter Davy	Director of Finance and Assets (Section 151 Officer)
Sally Grindrod-Smith	Director Planning, Regeneration & Communities
Lisa Langdon	Assistant Director People and Democratic (Monitoring Officer)
Sue Leversedge	Financial Services Manager (Deputy Section 151)
Sarah Elvin	Homes, Health & Wellbeing Team Manager
Laura Hill	Senior Homelessness Prevention Officer
Ele Snow	Senior Democratic and Civic Officer

Apologies:

Councillor Jeanette McGhee
Councillor Baptiste Velan

Membership:

Councillor L Rollings was appointed substitute for Councillor B Velan

81 PUBLIC PARTICIPATION PERIOD

There was no public participation.

82 MINUTES OF PREVIOUS MEETING

RESOLVED that the Minutes of the Meeting of the Corporate Policy and Resources Committee held on Thursday, 11 December 2025 be confirmed and signed as a correct record.

83 DECLARATIONS OF INTEREST

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

84 MATTERS ARISING SCHEDULE

With no comments or questions, the Matters Arising Schedule, setting out the position of previously agreed actions as at 7 January 2026, was **DULY NOTED**.

85 REVIEW OF EARMARKED RESERVES 2025/26

The Committee gave consideration to a report presented by the Financial Services Manager (Deputy S151), regarding the annual review of usable reserves for 2025/26. Members were asked to consider the reserves held by the council to ensure whether they were still required, and whether the balance was appropriate and provided financial resilience for the council. Members were directed to the table at appendix A of the report, which listed the current and forecast balances against each reserve, including all approved use of and contribution to reserves.

It was noted that, although not yet approved, the table also included the £8m previously considered by Members to be provisionally allocated to fund future priorities. The Committee heard that the Corporate Plan was under development and, once finalised, a separate report would be brought to Members to discuss the specific allocation of the £8m to align to corporate priorities.

Members heard that usable reserves totalled £28.6m as at the end of 2024/25, with the forecast balance as at 31 March 2031 being £18m. Whilst there was no prescribed level of reserves the council should hold, the level should not be excessive. The total forecast balance of usable reserves of £18m equated to approximately 96% of the revenue base budget requirement for 2025/26, which, in theory, meant the council could operate for a year from reserves if there were a catastrophic event. It was highlighted that the general fund balance was not earmarked for a specific purpose but was available for emergency or unforeseen events. The balance had been reviewed against the Council's budget requirement and was proposed to hold between £2 and £2.5m, which was no change from the current approved balance.

The Committee thanked the Financial Services Manager for the well presented report, and extended thanks to the financial services team as a whole, for the work they did to maintain the council in a stable financial position.

Members discussed in detail the potential impact of the upcoming Local Government Reorganisation (LGR), highlighting the desire to use available monies for the benefit of the West Lindsey residents whilst the council remained in existence. Several Members raised concerns that the positive balances in West Lindsey would be used under LGR to offset inherited negative balances of other local authorities. The Section 151 Officer acknowledged the concerns raised, noting the need to balance the desire to spend to benefit residents, with the need to maintain prudent accounting.

The predicted timescale for LGR was discussed, with Members noting a number of unrelated decisions which had been recently overturned by the Government. It was recognised that, whilst plans for LGR continued to progress, it would be unwise to take action to spend reserve balances if there was any uncertainty around the future of the council. It was suggested that available funds could be better used to ensure the longevity of capital assets, meaning residents would continue to benefit from availability of community services regardless of which authority was in place.

With Members of the Committee agreeing that funds should be used to benefit the district as far as possible ahead of LGR, the recommendations as contained within the report were proposed, with an additional recommendation moved. This was “that the council revisits this scenario as and when necessary”. The two printed recommendations, and the proposal for a third recommendation, were duly seconded.

On taking advice from the Senior Democratic Services Officer and S151 Officer, the Chairman suggested that the additional recommendation re amended to read “that the council revisits this scenario within a six month period”. Both the proposer and seconder were in agreement with the amendment. On taking the vote, it was unanimously **agreed** that the third recommendation be included.

With all Members in agreement, a Member of the Committee wished it to be a matter of record that the need for a review was entirely aimed at external sources, there was no implied doubt of West Lindsey District Council officers, with the operation within the council being regarded as ‘perfection’.

In sharing his agreement with those comments, and having had all three recommendations proposed and seconded, the Chairman took the vote. It was unanimously

RESOLVED that

- a) a general fund balance of between £2.0m and £2.5m be maintained; and
- b) the reserves held by the Council, and their levels as detailed in Appendix A, had been duly considered; and
- c) this scenario be revisited within a 6 month period.

86 CHANGE TO THE TERMS OF REFERENCE OF THE WORKING GROUP KNOWN AS THE 'SAVINGS BOARD'

The Committee gave consideration to a paper presented by the Section 151 Officer regarding amendments to the Terms of Reference for the working group known as the Savings Board. The amendments included a change of membership from three administration members and two opposition members to five cross party Members, a change to the title of the Group to be the ‘Member Board for Efficiencies, Income Generation, and Savings’, as well as a focus on online meetings. The original terms of reference for the group had been agreed at the meeting of the Corporate Policy and Resources Committee on 14 November 2024 and were provided to Members within the meeting papers. A highlighted version to show all amendments was also provided.

In response to a question regarding the low number of meetings which had been held since the group's inception, Members were directed to the rationale provided within the report, which included the launch of a Fair Funding Review into Council funding and grants, as well as the announcement of a programme of local government reorganisation in England.

The reason for membership of the group being sought from those who were appointed to the Corporate Policy and Resources Committee was explained by the Chairman, highlighting the decision-making responsibilities of the Committee.

Having been proposed, seconded, and voted upon it was

RESOLVED that

- a) the reviewed Terms of Reference for the Working Group previously known as the Savings Board, as shown at appendix 1, be approved; and
- b) the Committee nominate five cross-party Members to sit on the Member Board for Efficiencies, Income Generation, and Savings, with names to be provided after the meeting.

87 COMMITTEE WORK PLAN

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

88 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 item of business on the grounds that it involved the likely disclosure of exempt information as defined in paragraph 1 of Part 1 of Schedule 12A of the Act.

Note: The meeting entered into closed session at 7.13pm

89 HOMELESSNESS RESERVE DRAW DOWN

Members heard from the Homes, Health & Wellbeing Team Manager regarding an update on a complex homelessness case. Details were provided regarding the duty of West Lindsey District Council with regard to homelessness, as well as options explored in relation to the presented case.

Members acknowledged the complexity of the case, and recognised the ongoing difficulties. Relevant questions were posed regarding the history and circumstances, details of which were explained by Officers.

In response to questions regarding use of the homelessness reserve, timescales, and next steps, it was explained that the reserve could only be spent on homelessness and, subject

to approval from the Committee, the work would be undertaken as soon as practicably possible.

In expressing their thanks to the team involved and indicating support for the proposal, the recommendations as printed within the report were duly moved and seconded. On taking the vote it was

RESOLVED that

- a) the use of Homelessness Reserve to discharge a homelessness duty be approved; and
- b) authority be delegated to the S151 Officer to approve the final amount of drawdown from the reserve once final figures are obtained, and to approve the increase of the 'Disabled Facilities Grants' capital scheme to reflect the expenditure and use of reserves.

The meeting concluded at 7.52 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	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.'	31/01/26	Ele Snow
			Update: passed to the Member Development Group for inclusion in the training and development programme for 2026.		
Black	Member Development: Fees and Charges Process, Interpretation, Input from Members	Training to be provided to Members in order to aid their understanding of the process of how proposed fees & charges are managed / prices arrived at, and also how to interpret the information contained within the report and the Member role in the process / committee decisions.	CP&R 13.11.25: RESOLVED that ... Officers be tasked to progress work to review the presentation of the fees and charges and to include Member Development options to ease the budget setting process.	31/01/26	Ele Snow
			Update: passed to the Member Development Group for inclusion in the training and development programme for 2026.		
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.	31/03/26	Peter Davy
Green	Working Group Membership	Membership of the Member Board for Efficiencies, Income Generation, and Savings to be confirmed	CP&R 15.01.26: "RESOLVED that ... the Committee nominate five cross-party Members to sit on the Member Board for Efficiencies, Income Generation, and Savings, with names to be provided after the meeting."	28/02/26	Ele Snow



Corporate Policy & Resources Committee

Thursday, 12 February 2026

Subject: WLDC Corporate Plan 'Our West Lindsey, Our Future' 2026-2030

Report by:	Chief Executive
Contact Officer:	Paul Burkinshaw paul.burkinshaw@west-lindsey.gov.uk
Purpose / Summary:	The report presents the Council's draft Corporate Plan ('Our West Lindsey, Our Future') and corresponding Thematic Business Plans covering the period 2026-2030. Members are asked to approve these draft documents for onward recommendation to Full Council on 3 rd March 2026.

RECOMMENDATIONS

1. That the draft Corporate Plan 'Our West Lindsey, Our Future', which covers the period 2026 – 2030 as set out in Appendix 1, be recommended to Full Council for approval.
2. That the corresponding 'Thematic Business Plans', which set out key deliverables and key performance indicators assigned to each Corporate Plan theme as set out in Appendix 2 be recommended to Full Council for approval alongside the Corporate Plan.
3. That it be recommended to Full Council that the draft Corporate Plan and Thematic Business Plans be subject to annual review and approval by Council alongside the annual budget.
4. That Members note the new governance arrangements as outlined in para. 5 of the report which will ensure effective and efficient delivery of the council's priorities.

Legal:

None arising as a result of this report

Financial: FIN/148/26/MT/SL

Activity linked to delivery of the Corporate Plan is contained within each of the three Thematic Business Plans.

Taken together, the deliverables within the Thematic Business Plans constitute the Council's proposed Policy Programme of key activity over the 2026-2028 period. The financial implications of these deliverables have been factored into the Council's Budget and Medium-Term Financial Plan, which will be presented to Full Council for approval alongside the Corporate Plan on 3rd March 2026.

Staffing:

There are no staffing implications as a result of this report.

In producing the Thematic Business Plans, consideration has been given to the resources available to deliver the Council's priorities.

The Corporate Plan has been developed with staff through targeted engagement including staff, management and Leadership Team workshops.

Included within the Corporate Plan is reference to the Values and Behaviours which all staff are expected to display. Further detail is contained within the linked Workforce Development Plan which sits alongside the Corporate Plan.

Equality and Diversity including Human Rights:

The Corporate Plan is designed to be inclusive and to meet the needs of the whole district. The aims and objectives within the Corporate Plan and the deliverables within each Thematic Business Plan are informed by evidence of need based on open source data taken from the Council's [State of the District data dashboards](#)

Full equality impact assessments will be carried out on a case-by-case basis as and when business cases for each individual deliverable are developed and presented for approval.

Data Protection Implications:

None arising from this report.

Climate Related Risks and Opportunities:

The Corporate Plan includes specific aims and objectives related to the environment and sustainability, and mitigating the impacts of climate change. These are aligned to the Council's adopted Environment and Sustainability Strategy and associated action plan.

Section 17 Crime and Disorder Considerations:

None arising from this report.

Health Implications:

The Corporate Plan includes specific aims and objectives related to improving health and wellbeing. Actions to deliver these are contained within the 'Thriving People' draft Thematic Business Plan included within this report.

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

[WLDC Corporate Plan 2023-2027 \(Full Council 26th June 2023\)](#)

[WLDC Corporate Peer Challenge Feedback Report and Recommendations \(Full Council 8th Sep 2025\)](#)

[WLDC Corporate Peer Challenge Action Plan and Progress Update \(Full Council 10th Nov 2025\)](#)

[Overview & Scrutiny Committee Consideration of the Corporate Plan 29th January 2026](#)

Risk Assessment:

The Council could choose not to adopt a Corporate Plan and corresponding Delivery Plans. Doing so risks a lack of strategic, co-ordinated service delivery and activity. To ensure the Council is well-managed, has a clear vision, a coherent Policy Programme, and can continue to deliver a balanced budget, it is considered good practice for local authorities to work to an adopted Corporate Plan and associated Delivery Plan.

Call in and Urgency:

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

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

Yes

No

X

Key Decision:

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

Yes

No

1 Introduction

- 1.1 In 2023, the Council adopted “Moving Forwards Together: Our Vision for West Lindsey” as the Council’s Corporate Plan for 2023-2027. The associated delivery programme was published annually in the Executive Business Plan and approved by Full Council each year as part of budget setting.
- 1.2 As part of a Local Government Association (LGA) Corporate Peer Challenge in January 2025, a recommendation was made for the Council to refresh its business planning process to ensure that the Administration’s top priorities were reflected in the Corporate Plan, and that these priorities are aligned through corporate, service and financial planning processes. As part of refreshing the business planning processes, the new Chief Executive was also keen to ensure that there was stronger alignment and clarity of activity against the Corporate Plan and that the Council had a more strategic and thematic approach.
- 1.3 Since the Peer Challenge, the Government has announced a programme of Local Government Reorganisation (LGR) for all two-tier local authority areas in England, including across Greater Lincolnshire and West Lindsey. The Council is currently preparing for the transition to these new arrangements which would result in all local government services being transferred to a single unitary authority for the area from April 2028 (based on current government timelines).
- 1.4 In September 2025, the Council appointed a new Leader, with the Council now being led by the ‘West Lindsey Administration Group’. The new Administration has worked together to shape its future priorities and ambitions.
- 1.5 Based on the recommendations of the Peer Review, LGR, and the change in political administration at the Council, a review and refresh of the Corporate Plan has been undertaken to ensure it is reflective of the Administration’s priorities, is cognisant of the requirements placed upon the Council by LGR, and responds effectively to the recommendations of the Peer Challenge.
- 1.6 This report presents the draft Corporate Plan, and corresponding draft Thematic Business Plans which set out the key deliverables and performance measures aligned to delivering the Corporate Plan. Members are asked to review the draft documents and make a recommendation to Full Council that they be formally approved at the meeting scheduled for 3rd March 2026 alongside the council’s budget and MTFP to ensure an alignment of priorities and resources to enable delivery.

2 Our West Lindsey, Our Future: The Corporate Plan 2026-2030

- 2.1 The Corporate Plan is the Council’s principal corporate strategy which drives Council activity and ensures members and staff are working together to deliver a shared vision.

2.2 The new Corporate Plan reflects the council's primary areas of focus across 3 key areas –

- To deliver good quality local government services to residents and businesses;
- To be a well-managed and forward-thinking authority;
- To set strategic priorities that will enhance our places and improve the lives of our people.

2.3 The overarching vision has been updated to reflect the above:

“To be a trusted provider of good quality services that strive to improve the lives of people and communities across the district, and enhance our places and spaces.”

2.4 The proposed new Corporate Plan (Appendix 1) has been designed to reflect priorities through strategic aims and objectives captured in three key themes:

- i) **Thriving People** – Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, adapting homes, boosting skills, improving health and wellbeing, and supporting those most in need.
- ii) **Thriving Places** – Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage, delivering homes that meet local needs, and ensuring our places and spaces are clean, green and safe.
- iii) **Thriving Council** – Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.

2.5 Each theme is supported by a corresponding Thematic Business Plan to show how the Council intends to deliver its priorities. Taken together, these Thematic Business Plans constitute the Council's delivery programme which is used to inform the Medium-Term Financial Plan (MTFP) and against which progress in delivering the Corporate Plan can be monitored.

2.6 The Corporate Plan also includes a refreshed set of Values and Behaviours, designed to support a positive, collaborative workplace culture that is focused on delivering the Council's central vision. These Values and Behaviours are the focal point of the proposed new Workforce Plan which has been developed alongside the Corporate Plan.

2.7 The Corporate Plan, Thematic Business Plans, and Workforce Plan have all been developed following thorough engagement with staff and members. A series of workshops were held during September 2025 to

which all staff and members were invited to discuss priorities for the Corporate Plan and Workforce Plan. In November 2025, further targeted workshops were held to progress the development of key deliverables, and to identify corresponding key performance measures.

- 2.8 Additionally, Overview and Scrutiny Committee reviewed the draft Corporate Plan and Thematic Business Plans (including associated key performance indicators) at its meeting on 29th January 2026. Here, the Corporate Plan was well received, with no material amendments requested to either this, or the Thematic Business Plans.
- 2.9 Reflecting on the recommendations of the LGA Corporate Peer Challenge, the Committee stressed the importance of ensuring proposed new internal governance arrangements are efficient, effective and avoid duplication of work for officers and members.
- 2.10 In discussing Corporate Plan monitoring and delivery, Members requested that consideration be given to the role Overview and Scrutiny Committee can play in supporting the work of the Strategic Delivery Panels. It is intended that each Thematic Business Plan is presented to Overview and Scrutiny Committee from quarter one 2026-2027, building on existing scrutiny of Council performance by reporting progress against key deliverables, key performance indicators, and risk.
- 2.11 The Environment and Sustainability Working Group also met in January to consider the new Corporate Plan and its alignment with the existing Environment and Sustainability Strategy. This was a productive discussion and work is now progressing to refine the Environment and Sustainability Action Plan and identify a priority list of key actions and projects.
- 2.12 As this is a refresh of the existing Corporate Plan, no specific engagement has been undertaken more widely outside the organisation, however, responses to the budget consultation, and LGR engagement survey conducted over the summer of 2025 have been used to inform and test priorities identified within the Corporate Plan and Thematic Business Plans.
- 2.13 As is usual practice at West Lindsey, priorities and deliverables have been designed based on evidence contained within the Council's State of the District report, which has recently been modernised into a suite of [interactive data dashboards](#). Such data provides members and officers with a detailed understanding of the needs, issues, challenges and opportunities present in the district which, in turn, supports effective and evidence-based decision-making.

3 Thematic Business Plans

- 3.1 Whilst the Corporate Plan sets out objectives for *what* the Council wants to deliver, and the intended outcomes of this, the detail that sits behind it to show *how* the Council will deliver its objectives is contained

within a new suite of Thematic Business Plans. It is relevant to note that whilst the council will directly deliver against many of the ambitions and priorities, others will require the council to be an effective Community Leader and Place-Shaper and seek to deliver by working in partnership, enabling and facilitating.

- 3.2 Aligned to the Corporate Plan themes, three new Thematic Business Plans have been produced to replace the previous Executive Business Plan. Attached to this report are Thematic Business Plans for 'Thriving People' (Appendix 2), 'Thriving Places' (Appendix 3) and 'Thriving Council' (Appendix 4). Members are asked to recommend that Full Council adopts these Plans alongside the Corporate Plan and the Budget and Medium-Term Financial Plan at the meeting scheduled for 3rd March 2026.
- 3.3 Each plan includes detailed information on the projects, strategies, policies and initiatives aligned to the Corporate Plan objective under each theme. The information contained within these plans has been used to inform the Council's Budget and Medium-Term Financial Plan for 2026-2027. The Thematic Business Plans also include performance measures relevant to the theme and in doing so recognises that the council's activity through its delivery of good quality local government services plays a key role in delivering against the strategic ambitions
- 3.4 Delivery of each Thematic Business Plan will be co-ordinated through three new internal Strategic Delivery Panels to provide oversight and co-ordination of delivery against the Corporate Plan. Updates against each of the Thematic Business Plans will be reported to the relevant policy committee on a quarterly basis and it is proposed that relevant Committee Chairman will provide a link between the Strategic Delivery Panels and the committee.
- 3.5 This addresses a key recommendation of the Peer Challenge referenced in para 1.2 by introducing greater transparency and oversight of activity linked to the Corporate Plan. Further detail about the Strategic Delivery Panels and associated new governance arrangements is included in para 5.

4 Key Performance Indicators

- 4.1 Acknowledging the Peer Challenge recommendation to more closely align performance reporting with the Corporate Plan to demonstrate delivery of key priorities, each Thematic Business Plan includes a suite of key performance indicators (KPIs) aligned to the relevant Corporate Plan theme. The majority of these KPIs will already be familiar to members through the Council's long-established Progress and Delivery reports.
- 4.2 As is usual practice for the Council, each KPI has been reviewed and tested with officers and members to ensure it is specific (clearly defined), measurable (demonstrating progress), achievable (able to be delivered with available capacity and resource), relevant (aligned to the

Council's strategic objectives) and time-bound (having clear deadlines). The associated targets are designed to be stretch-based. The proposed set of measures and targets for 2026-2027 are included within each Thematic Business Plan as appended to this report.

5 Governance Arrangements

- 5.1 To allow for effective and transparent monitoring of delivery against the Council's key priorities, new internal governance arrangements have been developed.
- 5.2 As referred to earlier in the report, three new thematic Strategic Delivery Panels ('Thriving People', 'Thriving Places' and 'Thriving Council') are being formally established to oversee progress of key deliverables and monitoring of KPIs and strategic risks.
- 5.3 It is proposed that each Board will meet on a quarterly basis, chaired by the appropriate Director. The role and remit of the Boards is included in the proposed Terms of Reference attached to this report as Appendix 5.
- 5.4 In respect of setting the strategic direction of the Council, it is recommended that the Thematic Business Plans are approved by Full Council each year alongside the MTFP.
- 5.5 It is proposed that in-year monitoring of key activity is conducted by the Policy committees, which will be presented with the relevant Thematic Business Plans. It is proposed that Members consider at the Annual Council Meeting, whether the current committees are appropriately placed to deliver the new Corporate Plan or whether there would be benefit in closer alignment.
- 5.6 Each Plan will provide quarterly 'RAG' rated updates on progress against key deliverables (including project delivery), monitoring of KPIs, and updates on monitoring and managing the Council's strategic risks relevant to the theme. Increasing the information that is reported to members in this way improves the way members are able to monitor and manage Council performance.
- 5.7 Many of the issues contained with the Thematic Business Plans will of course require decisions of Members and specific reports will continue to be presented to committees for consideration and determination as appropriate
- 5.8 On an annual basis, it is recommended that a high-level Corporate Plan progress report is presented to Full Council. This will include summary updates of key activity across the year, acting as a useful reference point for staff and members to see how the Corporate Plan is progressing.

6 Summary and Next Steps

6.1 The new Corporate Plan and Thematic Business Plans have been produced to address the recommendations of the Peer Challenge, to ensure the priorities of the new Administration are being reflected and delivered. The associated governance arrangements are designed to improve transparency, providing greater oversight and monitoring of Council activity. Acknowledging this, members are asked to make the following recommendations to Council:

- To approve the draft Corporate Plan.
- To approve the draft Thematic Business Plans, including key performance indicators and targets.
- To note the new governance arrangements outlined in paragraph 5.



Our West Lindsey, Our Future

West Lindsey District Council Corporate Plan 2026-2030



A welcome from the Leader of the Council

Welcome to 'Our West Lindsey, Our Future', the Council's ambitious Corporate Plan, setting out our priorities for improving our places and spaces and enhancing the lives of people across the district.

Since the West Lindsey Administration was formed in September 2025, we have been clear in our commitment to put party politics aside and ensure that all Councillors are empowered to work collectively in the best interests of the residents we serve.

'Our West Lindsey, Our Future' reflects that commitment. Co-produced with Councillors from all political parties, it is a truly shared endeavour. I am proud that, together, we have developed a Corporate Plan that responds to the needs, challenges and opportunities of our large and diverse district.

The Local Government Association's Corporate Peer Challenge in early 2025 highlighted the Council's strengths in delivering positive outcomes through strong governance, sound financial management and effective partnership working. This Corporate Plan builds on those solid foundations, positioning West Lindsey to continue to thrive in the years ahead.

We are publishing our plan at a time of significant change. A central government-led programme of Local Government Reorganisation is likely to reshape how local services are delivered within the next three years.

Against this backdrop, 'Our West Lindsey, Our Future' provides clarity and stability, placing the needs of our residents, businesses and partners at the heart of any transition.

Some of our ambitions will be delivered directly by the Council; others will be achieved by working closely with our communities and partners in an enabling role.

Whatever the changes ahead, this Corporate Plan sets out a clear roadmap for supporting a successful and resilient future for the whole of West Lindsey.

Leader of the Council
Cllr Jackie Brockway



Delivering Our Plan - Chief Executive

'Our West Lindsey, Our Future' is the Council's principal corporate strategy and provides a clear roadmap for coordinating delivery and our resources across the three key themes of 'Thriving People', 'Thriving Places' and a 'Thriving Council' over the next four years and beyond.

The Corporate Plan will shape our key policies and strategies, ensuring that the whole organisation is aligned in delivering our shared vision for the district.

Central to this plan is our commitment to being a well-managed and high-performing council that delivers high-quality local government services in the district which we will achieve through strong governance, sound financial management and a continued focus on the needs of our customers.

I recognise that how we operate and go about our work is fundamentally important and our core Values and Behaviours as set out in this document will guide this and be demonstrated daily by our dedicated workforce, whose professionalism and commitment are vital to delivering positive outcomes for residents and businesses across West Lindsey.

The operating landscape for local government is complex and subject to ongoing change which we will continue to effectively navigate in delivering this plan, and central to this will be planned Local Government Reorganisation across Greater Lincolnshire and various other areas of the country.

We will ensure underpinning delivery of the plan is robust performance management, with activity monitored regularly to ensure we remain on track, and our delivery programme refreshed annually to ensure it remains focused, responsive and aligned with the Council's budget-setting process.

Alongside in-year monitoring, we will publish an annual report setting out progress against the Corporate Plan and demonstrating how our actions are improving outcomes across West Lindsey. This approach ensures transparency, strengthens accountability for the decisions we make, and reinforces our role as a trusted provider of high-quality local services.



Chief Executive
Paul Burkinshaw

Paul Burkinshaw



Our Vision

To shape our future and deliver our ambitions, it is essential that we have a clear and shared vision for West Lindsey. As a forward-looking authority, we are ambitious for the future of Our People and Our Place, captured in our central vision.



“To be a trusted provider of good quality services that strive to improve the lives of people and communities across the district, and enhance our places and spaces.”

This vision is central to everything we do as a council. Whether it is collecting household waste, using our regulatory functions to keep our communities safe, supporting our vulnerable residents, or driving economic growth and regeneration, everyone at the Council has a role to play in ensuring our priorities and work reflect the aspirations of our residents, businesses and communities. We will achieve this in three ways:

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By delivering good quality local government services to residents and businesses.



By being a well-managed and forward-thinking authority.



By acting as a place-shaper; shaping the district through priorities that will improve peoples lives, and enhance our places and spaces.



These three strands will guide our decision-making and foster collaboration, allowing us to develop clear and targeted plans to drive delivery across three core Corporate Plan themes:

- **Thriving People:** Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, boosting skills, adapting homes, improving health and wellbeing, and supporting those most in need.
- **Thriving Places:** Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage, delivering new homes that meet local needs, and ensuring our places and spaces are clean, green and safe.
- **Thriving Council:** Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.



Our Values and Behaviours

Working collaboratively is central to our ethos. Whether that is officers working across teams to deliver a joined-up service for our residents, elected members of all parties working together to develop policies, officers and members collaborating to drive delivery, or working in partnership with our key stakeholders, we know that we can achieve far more for our people and our place by working together.

We recognise that how we work is as important as how we deliver. To foster a positive, collaborative culture that is focused on delivering the central vision of this Corporate Plan, our way of working is driven by the following set of core Values and Behaviours.

West Lindsey staff and members will display the following Values and Behaviours in everything we do:



Helpful



Kind



Trustworthy



Open



Reliable

Value

The culture at West Lindsey is:



Collaborative



Supportive



Positive



Friendly



Open



Inclusive



Delivering Good Quality Services

Our primary role is to deliver good quality services that meet the needs of our residents and businesses. Whether it is through daily interaction with our customers, processing applications, ensuring high standards of compliance, or keeping our communities safe and clean, every single one of our teams has an important role to play in delivering good quality services that support our residents and businesses and enhance our district through our role as place-shapers.



Benefits



Customer Services



As a district council, we deliver hundreds of different functions and services on a daily basis.

These include:

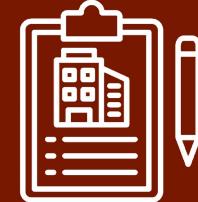
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Street Cleansing



Homelessness Services



Planning Services



Electoral and Democratic Services



Community services such as community grant funding



Waste and recycling collection



Community safety



Leisure, Arts and Culture



Building Control



Housing Services



Council Tax and Business rates Collection



Car Parking



Economic Development



Opportunities and Challenges

We have developed our Corporate Plan at a time of significant challenge and change. For our residents, the cost of living continues to add pressure to household finances. For businesses, the impact of increasing global instability continues to have a very real impact on the national and local economy. Climate change continues to impact our rural communities and agriculture, with flooding a particular issue in parts of the district. As a Council, Local Government Reorganisation, budget constraints, increased demand for services, and fast-paced technological change means uncertainty has never been higher.

Alongside challenge comes opportunity. Local Government Reorganisation presents a unique opportunity for public-sector reform, with the ability to transform our services sustainably and centred around the whole needs of our residents. Having significant national infrastructure programmes like STEP Fusion on our doorstep unlocks millions of pounds of inward investment, creating significant opportunities for job creation, housing and improved infrastructure right in the heart of West Lindsey. Below is a snapshot of just some of the key facts and figures that tell the story of West Lindsey in numbers. You can learn more by exploring the interactive [State of the District Dashboards](#) on our website.

Knowing our challenges and opportunities helps us to decide our priorities as a Council both now and looking ahead to the future in a world of Local Government Reorganisation. Over the next few pages, we will set out the priorities to be delivered through our core themes of 'Thriving People', 'Thriving Places' and 'Thriving Council'.



Thriving People



Thriving Places



Thriving Council



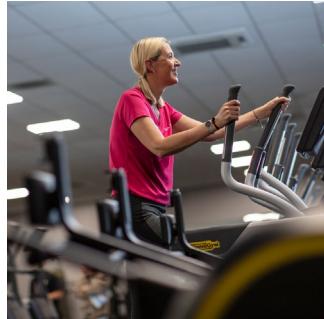
The average age of West Lindsey residents is 48.3 years, which is higher than the national average



The total population is 99,208

The Gross Value Added of the West Lindsey economy is £2.06 billion

88.5% of the population hold at least a level 2 qualification, higher than the national average (86.5%)



The unemployment rate (3.2%) is lower than the national average (4.1%)

Each resident has the equivalent of two football pitches

90.7% of premises have access to superfast broadband



13% of households are in fuel poverty, higher than the national average (11.4%)

48.2% of children regularly take part in physical activity compared with 59.3% of adults.

19.6% of children are living in poverty which is on a par with the national average

West Lindsey is the 2nd most sparsely populated area in the East Midlands.

At 24.4%, economic inactivity remains higher than the national average (21.2%)

The rate of crime (61.3 offences per 1,000 population) is lower than the national average (85.4)

At 21.8%, childhood obesity is lower than the national average, however adult obesity rates (38.8%) are higher than average



The average house price is £215k

Thriving People

Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, boosting skills, adapting homes, improving health and wellbeing, and supporting those most in need.

As a large, rural district West Lindsey is home to local communities with a diverse range of needs; from some of the most deprived neighbourhoods in England to some of the most prosperous communities in the country, each with their own unique needs. Pockets of deprivation, and high levels of fuel and child poverty underlines the importance of the Council's role in supporting and enabling our most vulnerable communities through services such as Homes, Health & Wellbeing, and Housing Benefit and Council Tax Support which provide a safety net for our most vulnerable residents during times of crisis. Community initiatives and grant funding allows us to support local communities to grow and thrive, becoming sustainable and resilient as a result. Our Culture and Events Programme reaches right across the district, making arts accessible to all. Our evolving sports, leisure and physical activity offer supports our aim to improve health and wellbeing and increase physical activity, whether that is by visiting one of our Leisure Centres, or by accessing activities within local communities. With a proud military history, we recognise the importance of supporting our Armed Forces communities. And with exciting opportunities such as STEP Fusion on our doorstep, we are committed to growing and retaining talent in the district by working with key partners to provide good quality skills and employment training.

Our priorities for the 'Thriving People' theme are:

- Champion health, wellbeing, culture and active lifestyles
- Supporting our communities to thrive
- Enable independent living, improve housing conditions, and support vulnerable residents



Champion health, wellbeing, culture and active lifestyles

We will achieve this through the following objectives:

Working effectively with our partners to deliver the Districts' Health & Wellbeing Strategy and to ensure equity of access to services

Delivering our emerging Sport & Active Leisure Strategy to increase district wide opportunities for participation in sport and leisure activities

Which will deliver the following outcomes:

A reduction in the gap in health inequalities between the most deprived and least deprived neighbourhoods

Improved leisure facilities across the district

The right partnerships in place to meet the holistic needs of our residents

A co-ordinated programme of sport, leisure and physical activity that meets the needs of our local communities across the district

Improved mental and physical health outcomes across all age groups

Improved leisure and community sports facilities across the district

Supporting our communities to thrive

We will achieve this through the following objectives:

Delivering our emerging Communities Strategy to transform and improve our local communities

Promoting social capital and social cohesion

Reducing overall inequality across the district and supporting our identified communities at risk through area specific action plans

Empowering communities to enhance their resilience to emergency events by promoting effective and robust local emergency planning

Support is given to the creation of community hubs that bring together health and wellbeing services into existing community facilities

Increased community engagement and a strong sense of community pride

A reduction in the levels of deprivation and inequality in our most deprived neighbourhoods

Robust emergency plans are in place for every community that wants one

Increased access to high-speed broadband

Growth in the local social economy and sustainable levels of volunteering and community-led activity

Appropriate solutions are in place to meet the needs of our identified communities at risk

An increase in facilities and activities for young people

Appropriate support is available to enable the community and voluntary sector to thrive and be sustainable

The needs of older residents within local communities are supported

Which will deliver the following outcomes:



Enable independent living, improve housing conditions, and support vulnerable residents

We will achieve this through the following objectives:

Support vulnerable residents to live independently at home by delivering services that promote dignity, choice and belonging

Preventing homelessness through early intervention and targeted support

Improving housing standards by developing and delivering our response to Private Rented Sector housing reforms

Which will deliver the following outcomes:

Appropriate housing solutions are in place to meet need and demand

A reduction in the use of temporary accommodation

An end to “no-fault” evictions

Housing solutions that provide choice and support people to live independently at home



A reduction in levels of fuel poverty across the district



An increase in the number of responsible landlords

An increase in the levels of tenancy sustainment



Boosting skills and pathways into employment

We will achieve this through the following objectives:

Working collaboratively to ensure appropriate skills training and provision is in place

Delivering our Employment and Skills Strategy to strengthen opportunities for

Increasing pathways into sustainable employment

Playing a key role in developing the STEP Fusion skills collaborative business plan

Which will deliver the following outcomes:

Delivery of skills and training programmes that meet recognised standards and are tailored to key sectors

A reduction in the skills gap across key sectors

Low levels of unemployment and increased numbers of people who are economically active

Increased and sustained numbers of young people who are in education or training

The removal of barriers that prevent people from accessing employment

Our young people choose to live, learn and work in West Lindsey

Increased opportunities for young people in education to experience the workplace

Employers are actively engaged with employment and skills programmes

West Lindsey becomes a key anchor for employment and training opportunities linked to the STEP Fusion Programme



Thriving Places

Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage, delivering homes that meet local needs, and ensuring our places and spaces are clean, green and safe.

We are proud and ambitious place leaders, with an innate understanding of how to drive economic growth across our district. We continue to nurture strong relationships with key partners to unlock opportunities for our place both now and in the future. With the STEP Fusion Programme on our doorstep, we are working closely with regional Mayors in both Greater Lincolnshire and the East Midlands to maximise the economic benefits for West Lindsey. Through our Investment Plan, we remain committed to unlocking the significant investment potential of the former RAF Scampton site. Locally, we provide a strong support offer for local businesses, helping our business community to thrive and facilitating the creation of employment opportunities. The Central Lincolnshire Local Plan provides our long-term plan for meeting housing needs, creating increased investment via Section 106 spend in the process. By increasing the quality and provision of green space, we are connecting our rural communities. Our statutory and regulatory functions help to ensure our communities are clean and safe; ensuring high standards of quality and compliance across all regulated area. Together, these functions work to keep our streets clean, reduce instances of environmental crime, and increase people's feelings of safety in their local communities.

Our priorities for this theme are:

- Enabling inclusive local growth and regeneration
- Delivering homes that meet local need
- Clean, green and safe communities

Enabling inclusive local growth and regeneration

We will achieve this through the following objectives:

Delivering our Economic Growth Strategy to unlock investment, support businesses and drive regeneration

Acting as a key partner and enabler, collaborating with public, private and community partners to diversify the economic base and support the creation of highly skilled jobs

Collaborating with key partners to drive improved transport connectivity across West Lindsey and the wider region

Which will deliver the following outcomes:

Increased economic performance and higher levels of rural productivity across the district

New start-ups, existing businesses, and rural enterprises receive tailored advice and guidance that supports them to grow and develop

A circular local economy that reduces waste and contributes to environmental sustainability

An increase in the number of new jobs and employment opportunities

An increase in the number of businesses located in West Lindsey

Sustainable growth across existing and emerging priority sectors.

Increased opportunities for, and levels of, active travel across the district

Improved transport connectivity



Delivering homes that meet local need

We will achieve this through the following objectives:

Maintaining a sustainable Local Plan for Central Lincolnshire that meets housing need and drives regeneration and investment

Delivering the homes and jobs required to meet identified need and to drive sustainable economic growth

Delivering regeneration that maximises benefits for our most deprived communities, promotes access to services, improves health outcomes, and reduces social exclusion

Ensures Central Lincolnshire is a net zero area, resilient to the effects of climate change through careful planning and design of the built and natural environment

Refresh our Housing and Homelessness Strategy to deliver quality, affordable, appropriate and sustainable housing that meets the needs of our communities

Improved quality and choice across the housing market

Housing that is affordable and appropriate, relative to people's income

Neighbourhood Plans that are developed and delivered in line with local needs and aspirations



Efficient collection, and effective use of, developer contributions to mitigate the impact of development on strategic and local infrastructure and deliver affordable and appropriate housing that meets identified need

Increased investment, and delivery of additional affordable and appropriate housing as a result of Section 106 spend



Clean, green and safe communities

We will achieve this through the following objectives:

Delivering our Environment & Sustainability Strategy by working in partnership with communities to reduce carbon emissions and to mitigate the impacts of climate change

Communities are supported appropriately to manage the impacts of extreme weather events such as flooding

An increase in energy derived from renewable sources and an increase in carbon reduction initiatives across the district

West Lindsey becomes an anchor for clean energy innovation as part of the STEP Fusion Programme

Reduced levels of non-recyclable waste and air pollution

Develop and enhance Council owned green spaces

Green spaces that are well-maintained, safe and welcoming public spaces

Established nature recovery networks which promote and conserve biodiversity and geodiversity



Using our statutory and regulatory functions effectively to ensure high levels of compliance in regulated areas, and low levels of antisocial behaviour and environmental related crime

A sustained increase in people's feelings of safety in their local community

A reduction in levels of environmental related crime such as littering and fly-tipping

A reduction in incidences of antisocial behaviour

High levels of quality and compliance across all regulated areas such as Planning and Housing Enforcement, Building Control, Licensing and Food Health and Safety

Which will deliver the following outcomes:

Thriving Council

Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.

Our ability to deliver good quality services for our residents, and improved outcomes for our people and our place is first and foremost dependent on being a well-managed, forward-looking Council. One that understands what is important to our residents and designs our services to meet their needs. One that is financially responsible, well-governed, and provides effective democratic representation for the district we serve. Having the right processes, governance and financial management in place supports good decision-making, keeps us accountable and supports us to be financially sustainable. Supporting our staff and members with training and development means a motivated organisation focused on delivering quality services for our customers. As a forward-looking authority, we strive for continuous improvement, using systems, technology, data and intelligence to provide modern, sustainable services that are fit for the future. Finally, engaging and communicating with our customers helps us to know what we are doing well and where we can improve.

Over the next two years, this guiding principle will help us with the transformation of services required as part of preparing for LGR. Our priorities for this theme are:

- To deliver good quality services for residents and businesses
- To be a well-managed Council
- To be a forward-looking Council

To deliver good quality services for residents and businesses

We will achieve this through the following objectives:

Ensuring our Customer Experience Strategy supports delivery of efficient, reliable services that offer a consistently good customer experience

Providing an efficient, joined-up service across the Council and with our partners

Ensure our communication with residents, businesses and communities is clear, consistent and concise

Which will deliver the following outcomes:

High levels of customer satisfaction

Consistently high standards of service delivery

An inclusive approach, that supports the needs of our vulnerable customers

A 'tell it once' approach that is efficient and effective for our customers

Service delivery that meets differing needs across the whole district

Working collaboratively with our partners to support strategic understanding of the current and future needs of our residents

Consistently good levels of uptake in consultation and engagement events

Consistently high levels of engagement with Council communications



To be a well-managed Council

We will achieve this through the following objectives:

Providing services that deliver value for money

Ensuring our governance arrangements are robust and our decision-making is transparent and ethical

Ensuring local democracy operates in an effective and ethical manner

Which will deliver the following outcomes:

Consistently high standards of financial performance and financial decision-making.

Adherence to our Local Code of Governance, and the CIPFA / SOLACE Principles of Good Governance.

Strong and collaborative political leadership that works hand in hand with officers to deliver in the best interests of the district.

A sustainable Medium-Term Financial Plan that is aligned to our Corporate Plan and supports efficient service delivery.

Improvement actions related to good governance are addressed and highlighted in our Annual Governance Statement.

A collaborative relationship with Parish and Town Councils so that they feel supported and empowered throughout the period of Local Government Reorganisation.

A financially responsible approach to Local Government Reorganisation that supports the future of community assets and prioritises local

Our Constitution is fit for purpose and supports effective decision-making.

Strong and effective relationships with the Greater Lincolnshire Mayor, and our partner authorities across Greater Lincolnshire in the best interests of our residents.



To be a forward-looking Council

We will achieve this through the following objectives:

Supporting our organisation through the transition required for Local Government Reorganisation.

Which will deliver the following outcomes:

An efficient and effective transition to the new unitary authority

Staff and members are supported through the transition

Having regard to the requirements of Local Government Reorganisation in the delivery of our Corporate Plan.

Supporting the delivery of a safe and legal unitary council from day one

Levels of service for the customer are maintained throughout the transition period



Ensuring our workforce is skilled, supported and high-performing and that the Council demonstrates

A healthy organisational culture that is driven by our shared Values and Behaviours

Staff and members are supported with appropriate training and development opportunities

Consistently high standards of performance across the Council



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‘Thriving People’ Thematic Business Plan

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Introduction

Welcome to the Council’s ‘Thriving People’ Thematic Business Plan for 2026-2027, designed to deliver the priorities articulated within “Our West Lindsey, Our Future,” the Council’s Corporate Plan for 2026-2030.

Each deliverable has been tested against a set of key principles to ensure they meet our commitment to being a well-managed, forward-thinking authority that strives to deliver positive outcomes for our people and our place. Taken together, these principles ensure our Thematic Business Plans:

1. Contribute to delivering a balanced budget through robust business cases that are fully costed and resourced.
2. Reflect and enable delivery of the priorities of the Council via a clear and strategic programme of activity.
3. Meet the Council's statutory and regulatory requirements.
4. Are evidence-based to address the known risks, challenges and opportunities facing the district now and, in the future, as identified through data contained in the Council's [State of the District data dashboards](#).

Monitoring Corporate Plan delivery

The Council's overarching delivery programme has been split into three Thematic Business Plans, one for each theme of the Corporate Plan. These business plans are strategic in nature, designed to allow effective monitoring and management of Corporate Plan delivery through three corresponding Theme Boards which will manage Corporate Plan activity on a day-to-day basis.

The Boards shall provide oversight and co-ordination to ensure effective and efficient delivery of the Corporate Plan. The relevant policy committee will receive quarterly progress reports on key strategic activity contained within the Thematic Business Plans. Annually, a high-level Corporate Plan progress report will also be presented to Full Council to demonstrate overall progress and direction of travel and shall be published on the council's website

This reporting framework will be supported by the Council's usual decision-making, governance and reporting processes that, taken together, presents members with a regular and joined-up picture of service delivery, and delivery of the Corporate Plan.

How to Navigate the Thematic Business Plans

To support members in their decision-making, and to support officers in the day-to-day management of Council activity, each Thematic Business Plan contains the following key information:

- **Key Deliverables** – those projects, strategies, initiatives or interventions that directly influence delivery of the Council's Corporate Plan priorities. Once the Thematic Business Plans have been approved, delivery will be monitored and reported to the relevant Policy committee using a RAG rating to show progress and to flag any issues that may require a decision.
- **Key Performance Indicators** – the Council's Progress and Delivery measures are in the process of being reviewed and aligned to a Corporate Plan theme. This is one way in which members can monitor performance in a more strategic and holistic way, linked to key priorities.
- **Strategic Risk** – each Plan will include the relevant strategic risks and an update on how these are being monitored, managed and mitigated. Please note that the strategic risks are currently in the process of being updated to reflect the new Corporate Plan.

Bringing these key strands of information into one place improves transparency and provides members with greater strategic insight which will enable members to more easily monitor progress against the delivery of key priorities; enhancing decision-making in the process.

The Business Plans will be agile to respond to changing circumstances as they arise but shall be subject to formal review annually.

Thriving People Thematic Business Plan

Deliverables

Corporate Plan Priority: Champion health, wellbeing, culture and active lifestyles
Health Centre Feasibility Study. To address the urgent need for improved healthcare services in Gainsborough by establishing a new General Practitioner (GP) service to cater for the growing population and current demand.
Changing Places. Development of an approved changing places facility in Gainsborough and assessment of opportunities of provision in other areas of the district.
Housing related projects. To strengthen the Council's strategic housing position through two linked workstreams; contributing to the Greater Lincolnshire Housing Pipeline to support regional planning and investment and delivering a robust Local Housing Needs Assessment to inform policy, development decisions, and future housing delivery.
Develop and deliver a Sport and Physical Activity Strategy. To create and implement a district-wide Sport and Physical Activity Strategy that promotes health, wellbeing, participation, and community cohesion.
Leisure Centre Feasibility Study. To evaluate the future of leisure provision in the district, including the feasibility of refurbishing, replacing, or reconfiguring existing leisure centre facilities at Gainsborough Leisure Centre and review of facilities at Market Rasen.
Trinity Arts Centre Feasibility Study. To assess the long-term viability, development potential, and investment requirements for the Trinity Arts Centre, ensuring it remains a vibrant, financially sustainable cultural asset for the district
Refresh Cultural Strategy and Cultural programme. To update the district's Cultural Strategy and develop a refreshed cultural programme that reflects local identity, supports creative industries, and enhances community participation and wellbeing across the district, and develop a strategic approach to lever in funds from sponsors to assist in the delivery of cultural activities
Develop a cultural outreach plan. To design a district-wide cultural outreach plan that expands access to arts and culture, strengthens community participation, and supports cultural inclusion across all localities
Corporate Plan Priority: Supporting communities to thrive
Youth Provision. Conduct a feasibility study for youth provision facilities within the district
Village Halls and Community Facilities – identify a programme of works to ensure the long-term sustainability of village halls and community facilities to be supported through grant funding opportunities
Refresh the Communities at Risk Strategy. Refresh the Strategy to ensure it reflects current needs, emerging risks, and the Council's ambition for prevention, resilience and targeted support.

Access to high-speed broadband. To improve digital connectivity across the district by supporting the expansion of high-speed broadband infrastructure, reducing digital exclusion, and enabling residents and businesses to benefit from modern digital services. This is dependent on the extension of current fixed-term contract.
Supporting the Armed Forces community. Support the delivery of the Armed Forces Community Covenant.
Corporate Plan Priority: Enable independent living, improve housing conditions & support vulnerable residents
Review the approach to homelessness services. Review the allocation of funding and work with partners to understand how homelessness services will be funded in the future.
Deliver Communities at Risk Action Plans. Develop and deliver targeted action plans that respond to identified communities at risk.
Develop and deliver the councils response to the Renters' Rights Act 2025. To ensure the Council is fully prepared for, compliant with, and proactive in implementing the Renters' Rights Act 2025.
Corporate Plan Priority: Boosting skills and pathways into employment
Review the Employment and Skills Strategy and action plan. To ensure the strategy is relevant and effective, local needs are identified and stay aligned with the changing skills and employment landscape.
Start Small Dream Big - raising aspirations for young people. To connect young learners with the world of work in a cost-effective and meaningful way through aspirational assemblies.

Performance Metrics

Corporate Plan Priority: Champion health, wellbeing, culture and active lifestyles				
Service	Measure		2025/26 Target	2026/27 Target
Trinity Arts Centre	PPL-M01 Cinema audience figures as a % of capacity. % of TAC capacity (200 seats) that has been filled during cinema screening as an average during the reporting period. Target to be set		Baseline year	tbc
	PPL-M02 Live theatre audience figures as a % of capacity. % of TAC capacity (200 seats) that has been filled during live theatre as an average during the reporting period No Change		60%	60%
Culture	PPL-M03 Audience satisfaction score from legacy events. Average satisfaction score reported by attendees of legacy cultural events (Go-Festival, Illuminate, Christmas Lights and Word Fest) during the reporting period. New		N/A	Baseline year

Corporate Plan Priority: Champion health, wellbeing, culture and active lifestyles			
Service	Measure	2025/26 Target	2026/27 Target
	PPL-M04 Number of visitors to legacy events. Number of attendees at legacy cultural events (Go-Festival, Illuminate, Christmas Lights and Word Fest) during the reporting period. New	N/A	Baseline year

Corporate Plan Priority: Supporting communities to thrive			
Service	Measure	2025/26 Target	2026/27 Target
Communities	PPL-M05 % of identified communities that have their own emergency plan. The % of identified communities within the district that have a formally documented and locally owned emergency plan in place during the reporting period. New	N/A	Baseline year
Housing Benefit and Local Council Tax Support	PPL-M06 End to end processing times. The average number of calendar days taken to process a benefit claim or change of circumstances during the reporting period. Target stretched	7	5
	PPL-M07 Claims older than 50 calendar days. The number of new benefit (Housing Benefit and Council Tax Support) claims that have been open for more than 50 calendar days during the reporting period. No Change	6	6

Corporate Plan Priority: Enable independent living, improve housing conditions & support vulnerable residents			
Service	Measure	2025/26 Target	2026/27 Target
Home Choices	PPL-M08 % of homelessness approaches with positive outcomes. The percentage of homelessness approaches to the service that result in a positive outcome. This could be that the homelessness has prevented, relieved, or accepted. Negative outcomes include no further response from the customer. No Change	75%	75%
	PPL-M09 % utilisation of temporary leased accommodation. The percentage of time the Council temporary leased accommodation is fully utilised. No Change	75%	75%

Corporate Plan Priority: Enable independent living, improve housing conditions & support vulnerable residents				
Service	Measure	2025/26 Target	2026/27 Target	
Homes, Health, and Wellbeing	PPL-M10 % of households spending more than 56 nights in temporary leased accommodation. % of households that spend 56 nights or more in temporary leased accommodation. 56 nights is the relief duty of the homelessness service as set by Government legislation. No Change	40%	40%	
	PPL-11 Total number of households in temporary leased/B&B accommodation. The number of households that are residing in temporary or B&B accommodation. There is a statutory obligation to provide temporary accommodation, and this measure allows the Council to monitor the severity of received homelessness cases. No Change	N/A Statistic		
	PPL-M12 % of households spending 42 nights or more in B&B accommodation. % of households that spend 42 nights or more in bed and breakfast accommodation. 42 nights is the maximum number of nights a household should stay in B&B accommodation based on best practice/government advice. No Change	0%	0%	
Communities	PPL-M13 The average number of working days from DFG referral to completion of works. The average number of DFG referrals days to complete a DFG works from referral date (not including complex cases - any grant that is not procured through existing contractor Framework or Obam contract). No Change	120	120	
	PPL-M14 % of DFG referrals completed within 120 working days. % of DFG referrals completed where the work is completed within 120 working days (not including complex cases). No Change	50%	50%	
Communities	PPL-M15 Number of completed target hardening referrals complete. The number of domestic abuse cases where target hardening measures (e.g. security upgrades, locks, alarms) were completed by the council, enabling the victim to remain safely in their property following intervention. New	N/A	Baseline year	

Corporate Plan Priority: Boosting skills and pathways into employment				
Service	Measure	2025/26 Target	2026/27 Target	
-	No P&D related measures	-	-	



'Thriving Places' Thematic Business Plan

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Introduction

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Each deliverable has been tested against a set of key principles to ensure they meet our commitment to being a well-managed, forward-thinking authority that strives to deliver positive outcomes for our people and our place. Taken together, these principles ensure our Thematic Business Plans:

1. Contribute to delivering a balanced budget through robust business cases that are fully costed and resourced.
2. Reflect and enable delivery of the priorities of the Council via a clear and strategic programme of activity.
3. Meet the Council's statutory and regulatory requirements.
4. Are evidence-based to address the known risks, challenges and opportunities facing the district now and, in the future, as identified through data contained in the Council's [State of the District data dashboards](#).

Monitoring Corporate Plan delivery

The Council's overarching delivery programme has been split into three Thematic Business Plans, one for each theme of the Corporate Plan. These business plans are strategic in nature, designed to allow effective monitoring and management of Corporate Plan delivery through three corresponding Theme Boards which will manage Corporate Plan activity on a day-to-day basis.

The Boards shall provide oversight and co-ordination to ensure effective and efficient delivery of the Corporate Plan. The relevant policy committee will receive quarterly progress reports on key strategic activity contained within the Thematic Business Plans. Annually, a high-level Corporate Plan progress report will also be presented to Full Council to demonstrate overall progress and direction of travel and shall be published on the council's website

This reporting framework will be supported by the Council's usual decision-making, governance and reporting processes that, taken together, presents members with a regular and joined-up picture of service delivery, and delivery of the Corporate Plan.

How to Navigate the Thematic Business Plans

To support members in their decision-making, and to support officers in the day-to-day management of Council activity, each Thematic Business Plan contains the following key information:

- **Key Deliverables** – those projects, strategies, initiatives or interventions that directly influence delivery of the Council's Corporate Plan priorities. Once the Thematic Business Plans have been approved, delivery will be monitored and reported to the relevant Policy committee using a RAG rating to show progress and to flag any issues that may require a decision.
- **Key Performance Indicators** – the Council's Progress and Delivery measures are in the process of being reviewed and aligned to a Corporate Plan theme. This is one way in which members can monitor performance in a more strategic and holistic way, linked to key priorities.
- **Strategic Risk** – each Plan will include the relevant strategic risks and an update on how these are being monitored, managed and mitigated. Please note that the strategic risks are currently in the process of being updated to reflect the new Corporate Plan.

Bringing these key strands of information into one place improves transparency and provides members with greater strategic insight which will enable members to more easily monitor progress against the delivery of key priorities; enhancing decision-making in the process.

The Business Plans will be agile to respond to changing circumstances as they arise but shall be subject to formal review annually.

Thriving Places Thematic Business Plan

Deliverables

Corporate Plan Priority: Enabling inclusive local growth and regeneration
Heritage-led Commercial Centre Regeneration programme. To deliver heritage-led regeneration throughout the district, including villages, improving historic building condition, enhancing public realm, and strengthening cultural and economic vitality.
Markets Delivery Plan. Implementation of a markets delivery plan with the aim to increase market traders and footfall.
Pride in Place Programme establishment. To establish and support a Neighbourhood Board to commence delivery of the Pride in Place programme in Gainsborough West in accordance with funding parameters.
Economic Growth Strategy and delivery plan 2025-2030. To deliver the Economic Growth Strategy and aligned Delivery Plan that sets a clear vision for sustainable, inclusive, and innovation-led growth across the district from 2025 to 2030.
Visitor Economy Strategy and delivery of action plan. To refresh the Visitor Economy Strategy that strengthens the district's tourism offer, enhances place identity, and supports sustainable growth in visitor numbers, spend, and experience quality via delivery of an updated action plan
Sector: Agri tech. A transformative, corridor-wide programme that delivers the infrastructure, spatial vision, and innovation ecosystem needed to unlock the A15 Growth Corridor and Ag-Zone as a competitive, sustainable, high-growth economic cluster.
Sector: Clean Energy. A coordinated programme to position West Lindsey and the Gainsborough-West Burton corridor as a leading Clean Energy Supercluster by delivering the vision, infrastructure, skills, innovation ecosystem and enabling works required to unlock investment, sustainable growth and high-quality jobs
Sector: Defence. Realise the potential of the former RAF Scampton site while delivering a district-wide Defence Vision that strengthens Greater Lincolnshire's role in defence-led growth, skills, and supply-chain development.
Sector: Advanced Manufacturing. A strategic framework delivering the vision, enabling works and investment proposition required to establish Gainsborough and North Lincolnshire as a competitive Advanced Manufacturing cluster linked to STEP and the wider Clean Energy Supercluster.
Delivery of UKSPF 2025-27 programme. Delivery of the UKSPF 2025–27 programme will ensure the effective implementation of funded projects that drive inclusive local growth, regeneration, and community benefit across the district in line with UK Shared Prosperity Fund priorities

Corporate Plan Priority: Delivering homes that meet local need
Refresh of Central Lincolnshire Local Plan. To undertake a comprehensive refresh of the Central Lincolnshire Local Plan to ensure it remains up-to-date, evidence-based, and aligned with national policy, local priorities, and emerging spatial, economic, and environmental needs.
Review and update the Housing strategy. Review, update and delivery of the Housing strategy
Increase supply of affordable and appropriate housing. Work with the combined authority, registered providers, developers and Homes England to create a pipeline and deliver affordable and appropriate housing that meets local need.
Corporate Plan Priority: Clean, green and safe communities
Develop and adopt a renewable energy community benefit policy. To create a clear, consistent policy framework that ensures communities benefit directly from renewable-energy developments, supporting local investment, resilience, and fairness.
Safer Gainsborough project. To support the delivery of targeted, place-based interventions in Gainsborough that reduces serious violent crime, strengthens community safety, and improves local wellbeing as well as an understanding of other projects in other areas of the district.
Develop and enhance council owned green spaces. To improve the quality, accessibility, and biodiversity of council-owned green spaces, supporting wellbeing, climate resilience, and community enjoyment.
Joint Municipal Waste Strategy. To collaborate with Lincolnshire partners to refresh and deliver the Joint Municipal Waste Strategy, ensuring a consistent, sustainable, and future-proof approach to waste management.
Lea Fields Crematorium Memorial Garden. Carry out the work required on the Memorial Garden

Performance Metrics

Corporate Plan Priority: Enabling inclusive local growth and regeneration			
Service	Measure	2025/26 Target	2026/27 Target
Markets	PLA-M01 Average number of general market traders on a Tuesday. The average number of Tuesday market traders in the reporting period. This is the number of paid traders and not stalls. No Change	20	20
	PLA-M02 Average number of general market traders on a Saturday. The average number of Saturday market traders in the reporting period. This is the number of paid traders and not stalls. No Change	7	7

Corporate Plan Priority: Enabling inclusive local growth and regeneration			
Service	Measure	2025/26 Target	2026/27 Target
Economic Growth	PLA-M03 New commercial floor space delivered. The total gross internal area (GIA) of new commercial, industrial, and employment-related floor space completed within the district during the reporting period. Includes retail, office, warehousing, and mixed-use developments. New	N/A	Baseline year
Corporate Plan Priority: Delivering homes that meet local need			
Service	Measure	2025/26 Target	2026/27 Target
Development Management	PLA-M05 New homes delivered. The total number of newly constructed residential units completed within the district during the reporting period, including all tenures (private, affordable, social, etc.). This excludes conversions and changes of use unless they result in net additional dwellings. New	N/A	Baseline year
	PLA-M06 % affordable homes delivered. The % of newly completed dwellings classified as affordable housing (including social rent, affordable rent, shared ownership, and other intermediate tenures) delivered within the district during the reporting period. New	N/A	Baseline year
	PLA-M07 % of major planning applications determined within 13 weeks or within agreed timescales. % of major planning applications that are determined within the statutory time limit or within agreed timescales i.e. extensions of time. No Change	90%	90%
	PLA-M08 % of non-major planning applications determined within 8 weeks or within agreed timescales. % of non-major planning applications that are determined within the statutory time limit or within agreed timescales i.e. extensions of time. No Change	94%	94%
Planning Enforcement	PLA-M09 % of planning enforcement cases closed within 6 months. The % of planning enforcement cases that are closed within 6 months of receipt as a percentage of all planning enforcement cases No Change	75%	75%
Homes, Health, and Wellbeing	PLA-M10 Long term empty properties as a percentage of all housing stock in the district. The number of long-term empty properties as a % of all housing stock in the district. No Change	2%	2%

Corporate Plan Priority: Clean, green and safe communities			
Service	Measure	2025/26 Target	2026/27 Target
Operational Services	PLA-M11 Amount of residual waste (black bins) collected per household. The amount, in kg, of residual waste collected via black bins per household across the district. No Change	45kg	45kg
	PLA-M12 Amount of food waste collected per household. The amount, in kg, of food waste collected via food waste caddies per household across the district. New	N/A	Baseline year
	PLA-M13 Recycling rate. The amount of waste sent for recycling (Green, Blue and Purple Lidded) as a percentage of all waste collected in the district. No Change	50%	50%
	PLA-M14 % of missed bins collected within 5 working days. % of missed black, blue, green and purple lidded bin collections that are collected within the service level agreement of 5 working days. Bins which were presented but were then subsequently not collected. No Change	95%	95%
	PLA-M15 Garden subscription take-up. % take-up of garden waste subscribers. Households which are not eligible for the service are not included within the figure. No Change	54%	tbc
Street Cleansing	PLA-M16 % of fly-tipping collected within 10 working days. % of all fly-tipping reported to the Council that is collected within the service level agreement (10 working days). No Change	90%	90%
Food Health and Safety	PLA-M17 % of registered food premises rated 3 stars or above. % of registered food premises rated at 3 stars or above following inspection. No Change	96%	96%
	PLA-M18 % of FSA inspections completed. % of Food Standards Agency inspections that are completed within the reporting period No Change	90%	90%
Communities	PLA-M19 CCTV - top tier offences. The number of incidents captured by council-operated CCTV systems that are flagged as potential top-tier offences, including antisocial behaviour (ASB), criminal damage, public order offences, and shoplifting. New	N/A	Baseline year
Licensing	PLA-M20 % of licensing applications processed within target time. % of licensing applications that have been processed within the service standard. No Change	96%	96%
Environmental Protection	PLA-M21 % of environmental protection cases closed within 6 months. % of environmental protection cases that are closed within 6 months of receipt. No Change	75%	75%

Corporate Plan Priority: Clean, green and safe communities			
Service	Measure	2025/26 Target	2026/27 Target
Homes, Health and Wellbeing	PLA-M22 Warm homes fund measures – in development. New	N/A	Baseline year
Enforcement	PLA-M23 % of housing enforcement cases closed within 6 months. The number of housing enforcement cases that are closed within 6 months of receipt as a percentage of all housing enforcement cases. No Change	75%	75%



'Thriving Council' Thematic Business Plan

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Corporate Health Measures	7

Introduction

Welcome to the Council's 'Thriving People' Thematic Business Plan for 2026-2027, designed to deliver the priorities articulated within "Our West Lindsey, Our Future," the Council's Corporate Plan for 2026-2030.

Each deliverable has been tested against a set of key principles to ensure they meet our commitment to being a well-managed, forward-thinking authority that strives to deliver positive outcomes for our people and our place. Taken together, these principles ensure our Thematic Business Plans:

1. Contribute to delivering a balanced budget through robust business cases that are fully costed and resourced.
2. Reflect and enable delivery of the priorities of the Council via a clear and strategic programme of activity.
3. Meet the Council's statutory and regulatory requirements.
4. Are evidence-based to address the known risks, challenges and opportunities facing the district now and, in the future, as identified through data contained in the Council's [State of the District data dashboards](#).

Monitoring Corporate Plan delivery

The Council's overarching delivery programme has been split into three Thematic Business Plans, one for each theme of the Corporate Plan. These business plans are strategic in nature, designed to allow effective monitoring and management of Corporate Plan delivery through three corresponding Theme Boards which will manage Corporate Plan activity on a day-to-day basis.

The Boards shall provide oversight and co-ordination to ensure effective and efficient delivery of the Corporate Plan. The relevant policy committee will receive quarterly progress reports on key strategic activity contained within the Thematic Business Plans. Annually, a high-level Corporate Plan progress report will also be presented to Full Council to demonstrate overall progress and direction of travel and shall be published on the council's website

This reporting framework will be supported by the Council's usual decision-making, governance and reporting processes that, taken together, presents members with a regular and joined-up picture of service delivery, and delivery of the Corporate Plan.

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Thriving Council Thematic Business Plan

Deliverables

Corporate Plan objective: To deliver good quality services for residents and businesses
Refresh the Car Parking Strategy and deliver the action plan. To refresh the district-wide Parking Strategy to ensure effective management of parking assets that, in turn, support economic vitality, accessibility, and sustainability.
Revenues & Benefits Self-Serve feasibility. To assess the feasibility, costs, benefits, and operational implications of introducing enhanced self-serve capabilities for Revenues and Benefits services.
In Cab Technology feasibility. To assess the feasibility of implementing in-cab technology for waste and street-scene services, improving operational efficiency, data accuracy, and service responsiveness
Customer Experience Strategy refresh. Review the Council's Customer Experience Strategy, ensuring it reflects modern expectations, digital opportunities, and the organisation's commitment to accessible, efficient, and high-quality services
Refresh the Equalities Strategy. To refresh the Council's Equalities Strategy, ensuring it reflects current legislation, local needs and best practice.
Depot Electrification feasibility study. To deliver a feasibility study for the electrification of the depot, enabling the shift to low-carbon vehicles and reducing operational emissions.
Food Waste Collections. To design and implement a district-wide food-waste collection service in line with national waste-reform requirements, improving recycling rates and reducing landfill
Corporate Plan objective: To be a well-managed Council
Communities Asset Transfer. To update the Assets in Communities Policy to safeguard key community assets during the Local Government Reorganisation (LGR) process, ensuring continuity, transparency, and community benefit
Parish and Town Council engagement. Continue to engage with, and provide support to Parish and Town Councils across the district, including an annual programme of Parish Forums.
Local Code of Governance. Operate in accordance with the Local Code of Governance and deliver against the Annual Governance Statement Action Plan
Strategic Asset Management Plan. To develop a Strategic Asset Management Plan that sets out how the Council will manage, invest in, and rationalise its property portfolio to support service delivery, financial sustainability, and regeneration

Review the Member / Officer protocol. To review and update the Member / Officer Protocol to ensure clarity, professionalism, and effective working relationships across the organisation
Review the WLDC Constitution. To undertake a comprehensive review of the Council's Constitution to ensure it is modern, legally compliant, accessible, and aligned with current governance arrangements.
Review the Officer Delegation Scheme. To update the Officer Delegation Scheme to ensure clarity, efficiency, and accountability in decision-making.
Corporate Plan objective: To be a forward-looking Council
LGR Ready. To ensure the Council is fully prepared for Local Government Reorganisation (LGR) by establishing clear governance, accurate data, up-to-date documentation, and robust organisational readiness. This work will include the updating of organisation information including contract registers, workforce data and associated strategies (as a minimum).
LGR Transition. To manage the transition into the new local government arrangements, ensuring continuity of services, staff support, and effective integration into new structures
Workforce Plan. To develop and deliver a Workforce Plan that ensures the organisation has the skills, capacity, and culture needed to meet current and future challenges, including LGR.

Performance Measures

Corporate Plan objective: To deliver good quality services for residents and businesses			
Service	Measure	2025/26 Target	2026/27 Target
Customer Services	COU-M01 % of calls answered. The percentage of inbound calls into the Customer Contact Centre that are answered by a Customer Services Officer. New	Baseline year	90%
	COU-M02 % of on-line demands received. The percentage of service requests received through on-line methods via Customer Services. Target set	Baseline year	30%
	COU-M03 % of complaints where the Council is at fault. % of complaints where the Council is found to be at fault. Target stretched	40%	30%
	COU-M04 Average number of calendar days taken to resolve a Stage 1 complaint. The average number of calendar days taken to resolve a Stage 1 complaint, calculated from the date the complaint is received to the date a formal	Baseline year	14

Corporate Plan objective: To deliver good quality services for residents and businesses			
Service	Measure	2025/26 Target	2026/27 Target
	response is issued. A Stage 1 complaint refers to a new complaint submitted by a member of the public regarding council services, decisions, or conduct. New		
	COU-M05 Average number of calendar days taken to resolve a Stage 2 complaint. The average number of calendar days taken to resolve a Stage 2 complaint, calculated from the date the complaint is escalated to Stage 2 to the date a formal Stage 2 response is issued. A Stage 2 complaint is triggered when the complainant has received a Stage 1 response but believes that West Lindsey District Council has not fully addressed their concerns, that new or additional evidence supports their case, or that they are dissatisfied with either the proposed resolution or the outcome of the initial investigation. New	Baseline year	20

Corporate Plan objective: To be a well-managed Council			
Service	Measure	2025/26 Target	2026/27 Target
Financial Services	COU-M06 Value of savings identified. Savings identified which enable an in year and future year revenue budget reduction which results in tangible reductions. To be monitored through the Savings Board. No Change	To be determined by Savings Board	
	COU-M07 Value of savings delivered. Delivered savings that have enabled in year and future budget reduction which results in tangible reductions. To be monitored through the savings board. No Change		
	COU-M08 % of invoices paid within 30 days from date of receipt of invoice. (Not including invoices in dispute)	98%	98%
Information Governance	COU-M09 % of FOIs and EIRs completed within the statutory timeframe. % of FOIs completed within the statutory timeframe, this includes the 20 working days statutory timeframe and where the timeframe is paused to request additional information. No Change	97%	97%
Council Tax and NNDR	COU-M10 Council Tax In-year collection rate. The amount of Council Tax collected during the reporting period as a percentage of total available to collect during the reporting period. No Change	97.70%	Tbc
	COU-M11 NNDR In-year collection rate. The amount of NNDR collected during the reporting period as a percentage of total available to collect during the reporting period. No Change	97.93%	Tbc

Corporate Plan objective: To be a well-managed Council			
Service	Measure	2025/26 Target	2026/27 Target
Trinity Arts Centre	COU-M12 Average spend per head on secondary sales. Total spend per head on secondary sales (drinks, snacks, merchandise) at TAC. Target stretched	£3.00	£3.70
Digital	COU-M13 Website availability. % of time that the Council's website is available. No Change	98%	98%
ICT	COU-M14 System availability. % of time that the Council's server and systems are operating as planned. No Change	98%	98%
Property & Assets	COU-M15 % of void property (by rental income). The total % of void rental properties by their rental income. No Change	N/A Statistic	

Corporate Plan objective: To be a forward-looking Council			
Service	Measure	2025/26 Target	2026/27 Target
-	No P&D related measures	-	-

Corporate Health Measures

Corporate Health Measures			
Service	Measure	2025/26 Target	2026/27 Target
Customer Services	COR-M01 Customer Satisfaction. % of customers who have given a satisfaction score of 4 stars or above. Target stretched	75%	80%
	COR-M02 Complaints received. The total number of complaints received in the reporting period broken down by either Stage 1 or Stage 2. 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. No Change	N/A Stat	
	COR-M03 Compliments received. The total number of compliments received in the reporting period. No Change	N/A Stat	

Corporate Health Measures			
Service	Measure	2025/26 Target	2026/27 Target
Financial Services	COR-M04 Budget variance (£). £ variance between outturn (actual expenditure) and Council's budget. No Change	£-	£-
	COR-M05 Overall Council budget forecast outturn variance (%). % of forecast outturn (expenditure) variance against the approved budget for the year. No Change	0%	0%
	COR-M06 Draft Annual Statement of Accounts Published by Deadline. Publication date of the draft Statement of Accounts to auditors. No Change	30-Jun	30-Jun
People and Organisational Development	COR-M07% of staff turnover. Staff turnover is the total number of leavers divided by the average number employed- then divided by 100 for the percentage. The number of leavers includes employees who left voluntarily or involuntarily. For this measure, headcount is used and not FTE. No Change	N/A Stat	tbc
	COR-M08 Staff absenteeism. The average number of sickness absence days per month per FTE. No Change	1.5	1.5
	COR-M09 Overall I am satisfied with my job at the council. The percentage of staff member who respond 'strongly agree' or 'agree' to the corresponding question in the annual staff survey New	N/A	Baseline year
	COR-M10 Would you recommend WLDC as a good place to work. The percentage of staff member who respond 'strongly agree' or 'agree' to the corresponding question in the annual staff survey New	N/A	Baseline year
	COR-M11 Health & Safety incidents. The number of health & safety incidents reported within the reporting period. Covers all staff and customers. No Change	N/A Stat	
Communities	COR-M12 Number of safeguarding referrals. The total number of safeguarding concerns formally referred to the council from any source (internal or external) during the reporting period. New	N/A	Baseline year



Thriving People Strategic Delivery Panel

Terms of Reference

Management Team Lead	
Month Approved	
Month of Next Review	

Ambition

Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, boosting skills, adapting homes, improving health and wellbeing, and supporting those most in need.

Purpose

The Theme Board provides strategic direction, oversight, and governance to deliver the Corporate Plan's Thriving People theme. It ensures alignment with organisational priorities, delivery of measurable benefits, effective risk and performance. The Programme Theme Board aims to successfully deliver of the following strategic priorities.

1. Champion health, wellbeing, culture and active lifestyles
2. Supporting our communities to thrive.
3. Enable independent living, improve housing conditions, and support vulnerable residents
4. Boosting skills and pathways into employment.

Programme Scope – The Delivery Plan

Activity assigned to the Programme Theme Board will be aligned to a supporting Delivery Plan which will guide work initiatives. The Delivery Plan will be linked to the associated aims and outcomes of the themes and consist of the following elements.

Project Management

- o Ensure the programme, and supporting projects, remain aligned within the theme.
- o Monitor project progress commissioning remedial action as and when required.

- Remove blockers, manage risks and resolve escalated issued
- Track and validate delivery of project benefits in line with approved Business Cases.
- Ensure compliance with WLDC PMO governance frameworks.

Performance Management

- Recommend theme-related Progress & Delivery KPIs
- Oversee KPI performance.
- Identify / monitor Performance Improvement Plans for measures underperforming for two consecutive periods
- Escalation of underperforming KPI performance to Management Team
- Have oversight of theme-related operational measures

Strategic Risk Management

- Maintain / review the Corporate Strategic Risk Register for the relevant, ensuring risks are defined, managed and closed in alignment with the council's Risk Management Strategy.
- Escalate critical risks are escalated to Management Team with visibility on the Forward Plan.
- Ensure risk ownership are assigned and mitigation actions are monitored.
- Approval of risk control and mitigating actions prior sign-off at Management Team and Governance and Audit committee.

Strategies / Policies

- Identify and review policies that directly impact programme delivery, performance or risk.
- Ensure programme activities comply with relevant council policies.
- Oversee the periodic review of associated strategies.

Meeting Structure

- Boards will meet quarterly, chaired by the designated Management Team Sponsor with technical and administrative support from the assigned Transformation Officer.
- In the absence of the MT Sponsor, the board will be chaired by the Lead Officer.
- Meetings will be held during office hours.
- Board packs will be distributed one week in advance of each meeting, with summary minutes and updated Board action log etc are to be issued within five working days.
- Meeting minutes will be generated using Copilot, then checked and verified to ensure consistency, accuracy and efficiency.

- A dedicated MS Teams channel will serve as the programme's central workspace, providing a single point of access for board packs, meeting minutes, action log and monthly project updates.

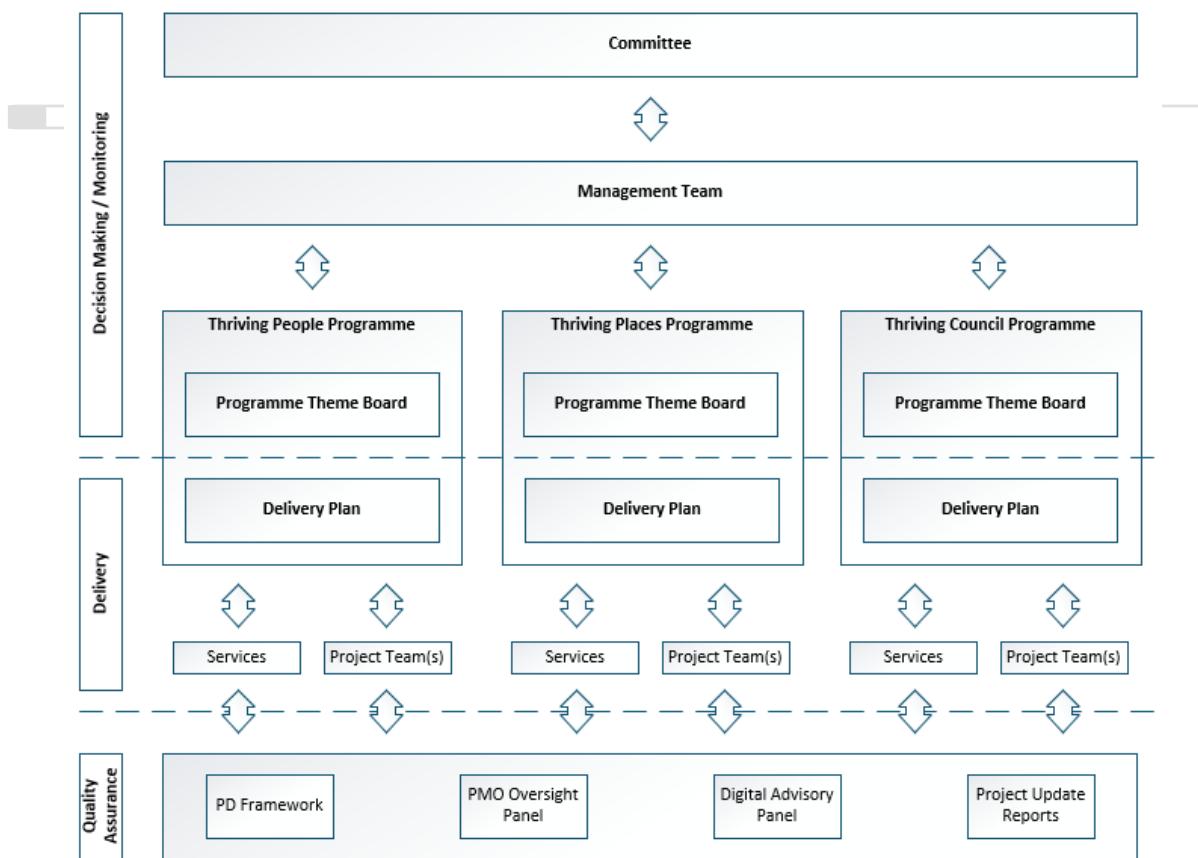
Quorum

For the Programme Board to be quorate, at least 50% of members must be present including the Management Team Sponsor (or Lead Officer) and one Member Sponsor. Meetings that are not quorate will not proceed.

Change Control

- Thriving People theme related KPIs must be approved by the board. This includes the identification of emerging measures or the reconfiguration of current measures.
- The ToR is to be reviewed annually or upon major programme change. Any changes are to be reported to Management Team.

Organisation



Programme Membership

Role	Officer	Responsibility
Management Team Sponsor *Chair*	N Roberts (Director - Change Management, ICT & Regulatory Services)	<ul style="list-style-type: none"> ◦ Owns the vision for the theme. ◦ Provides leadership / champions the programme. ◦ Sponsors associated projects.
Lead Officer *Vice chair*	tbc	<ul style="list-style-type: none"> ◦ Manage day-to-day delivery of the programme.
Lead Member Sponsor	tbc	<ul style="list-style-type: none"> ◦ Provide political leadership, direction and ensure alignment with WLDC priorities.
Deputy Member Sponsor	tbc	<ul style="list-style-type: none"> ◦ Offer strategic challenge, scrutiny and feedback.
PMO Lead	D Mellors (Change, Programme & Performance Manager)	<ul style="list-style-type: none"> ◦ Provides highlight reports, risk / issue updates. ◦ Ensures consistency with WLDC PMO and Performance Management frameworks.
Performance Lead	Cl Bailey (Senior Transformation & Performance Officer)	<ul style="list-style-type: none"> ◦ Provide updates on KPIs through P&D reports. ◦ Assist in the identification / monitoring of project benefits.
Finance Lead	S Scully (Finance Business Support Team Leader)	<ul style="list-style-type: none"> ◦ Provide updates on finances for projects in delivery.
Comms Lead	J Heath (Communications & Engagement Manager)	<ul style="list-style-type: none"> ◦ Develops / monitors communications and engagement.
Risk & Equalities Lead	K Allen (Corporate Governance Officer)	<ul style="list-style-type: none"> ◦ Maintain oversight of theme related strategic risks. ◦ Ensure risks are accurately recorded, monitored / escalated in line with WLDCs Risk Management Strategy.
Strategy & Policy Lead	E King (Policy & Strategy Officer)	<ul style="list-style-type: none"> ◦ Oversee / review policies & strategies that impact programme delivery, ensuring compliance with WLDC priorities.
Subject Matter Experts	A Gray (Housing & Environmental Enforcement Manager)	<ul style="list-style-type: none"> ◦ Offer expert advice to inform the theme delivery plan. ◦ Identify emerging risks, issues or opportunities relating to their area. ◦ Support the delivery of theme relating projects and performance improvement activity.
	S Elvin (Homes & Health Team Manager)	
	C Markham (Commercial Development Manager)	
	G White (Enterprising Communities Manager)	
	M Snee (Corporate Projects Officer)	
	A Bouttell (Senior Project & Growth Officer)	
	Ca Bailey (Projects Officer)	
	N Masterton (Projects Officer)	
Change & Governance	Ellie Carter (Transformation Officer)	<ul style="list-style-type: none"> ◦ Provide updates in the absence of board members. ◦ Prepares agendas / packs and updates in channel. ◦ Manage the programme action list. ◦ Develop / deliver Change Management Plans for theme related works.

Substitutes must be made in the event of board members not being able to attend.

Appendix A: Definitions

- **Performance Management.** The systematic process of setting goals, monitoring progress, evaluating outcomes, and improving the efficiency and effectiveness of council services. A robust performance management framework is crucial to organisational success as it provides a structured approach for strategic and employee goals to be aligned.
- **Progress & Delivery Framework.** The council's performance management framework is named Progress and Delivery which is commonly referred to as P&D. This framework consists of statistics and measures enabling the council to manage performance it its statutory requirements, service delivery against customer needs and wants, service specific requirements and corporate plan identified priorities.
- **Statistic.** A measure whose performance is outside of out control for example the number of applications for a service that we receive within a period. For these we don't assign a target. *Example – number of applications received.*
- **KPI.** A measure that is within the control of the council. We assign a target to our KPIs and show performance against **red**, **amber**, or **green** (commonly known as RAG rating). A **red** rating is where performance is below expected targets, **amber** is where performance is aligned to the target and **green** is shown if the measure is performing better than target. *Example – time taken to process received applications.*
- **Project Management Office (PMO).** WLDCs centralised function that governs, standardises, and supports project delivery. It ensures alignment with strategic goals and drives continuous improvement through a hybrid model of hands-on and consultative support. *Example - Oversight of all council projects, ensuring consistent methodology and strategic alignment.*
- **Programme.** A coordinated set of related projects and activities managed together to deliver strategic benefits that individual projects alone could not achieve. Programmes are long-term, benefit-focused, and adaptable. *Example - Digital Transformation Programme including CRM implementation and legacy system removal.*
- **Project.** A temporary initiative with a defined scope, budget, and timeline, undertaken to deliver a product, new service, or improved result for stakeholders. *Example - Implementation of a new IT system.*
- **Business as Usual.** Ongoing operational work, aligned to approved business/service plans, that sustain or improve daily council functions and service delivery. BAU is repetitive tasks or

processes, continuous, and focused on maintaining services rather than delivering significant change. *Example - Monthly payroll processing.*

- **Project Update Reports.** A structured summary that provides a snapshot of a project's current status, including progress against milestones, RAG-rated performance, key risks or issues, and any submitted or approved change requests. It supports oversight, accountability, and timely decision-making. *Example – Monthly update for the new IT system implementation Project highlighting timeline slippage and a pending scope change request.*
- **Risk.** An uncertain event (or set of events) which, should it occur, will influence the achievement of project objectives. The risk may not be detrimental as a risk can be either a threat or an opportunity
- **Issue.** A known event, condition, or deviation from plan that has already occurred or is actively unfolding, and which may adversely affect the delivery, performance, or strategic alignment of the project
- **PMO Oversight Panel.** A cross-programme assurance forum that reviews project progress, tracks benefits, and escalates issues to Programme Sponsors and Programme Theme Boards. It promotes consistency, captures lessons learnt, and supports continuous improvement of the PMO.
- **Project Advisory Panel.** A forum for subject matter experts to discuss and feed into projects. The core functions of the panel are to ensure that project scoping is aligned with the council frameworks and procedures. The panel will allow for expertise to be applied to project scoping ensuring that Business Cases are robust prior to approval. The panel will be responsible for the informal approval of project Business Cases before they are formally approved.



Thriving Places Strategic Delivery Panel

Terms of Reference

Management Team Lead	
Month Approved	
Month of Next Review	

Ambition

Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage, delivering homes that meet local needs, and ensuring our places and spaces are clean, green and safe.

Purpose

The Theme Board provides strategic direction, oversight, and governance to deliver the Corporate Plan's Thriving Places theme. It ensures alignment with organisational priorities, delivery of measurable benefits, effective risk and performance. The Programme Theme Board aims to successfully deliver of the following strategic priorities.

1. Enabling inclusive local growth and regeneration.
2. Delivering homes that meet local need.
3. Clean, green and safe communities.

Programme Scope – The Delivery Plan

Activity assigned to the Programme Theme Board will be aligned to a supporting Delivery Plan which will guide work initiatives. The Delivery Plan will be linked to the associated aims and outcomes of the themes and consist of the following elements.

Project Management

- Ensure the programme, and supporting projects, remain aligned within the theme.
- Monitor project progress commissioning remedial action as and when required.
- Remove blockers, manage risks and resolve escalated issues

- Track and validate delivery of project benefits in line with approved Business Cases.
- Ensure compliance with WLDC PMO governance frameworks.

Performance Management

- Recommend theme-related Progress & Delivery KPIs
- Oversee KPI performance.
- Identify / monitor Performance Improvement Plans for measures underperforming for two consecutive periods
- Escalation of underperforming KPI performance to Management Team
- Have oversight of theme-related operational measures

Strategic Risk Management

- Maintain / review the Corporate Strategic Risk Register for the relevant, ensuring risks are defined, managed and closed in alignment with the council's Risk Management Strategy.
- Escalate critical risks are escalated to Management Team with visibility on the Forward Plan.
- Ensure risk ownership are assigned and mitigation actions are monitored.
- Approval of risk control and mitigating actions prior sign-off at Management Team and Governance and Audit committee.

Strategies / Policies

- Identify and review policies that directly impact programme delivery, performance or risk.
- Ensure programme activities comply with relevant council policies.
- Oversee the periodic review of associated strategies.

Meeting Structure

- Boards will meet quarterly, chaired by the designated Management Team Sponsor with technical and administrative support from an assigned Transformation Officer.
- In the absence of the Management Team Sponsor, the board will be chaired by the Lead Officer.
- Meetings will be held during office hours.
- Board packs will be distributed one week in advance of each meeting, with summary minutes and updated Board action log etc are to be issued within five working days.
- Meeting minutes will be generated using Copilot, then checked and verified to ensure consistency, accuracy and efficiency.

- A dedicated MS Teams channel will serve as the programme's central workspace, providing a single point of access for board packs, meeting minutes, action log and monthly project updates.

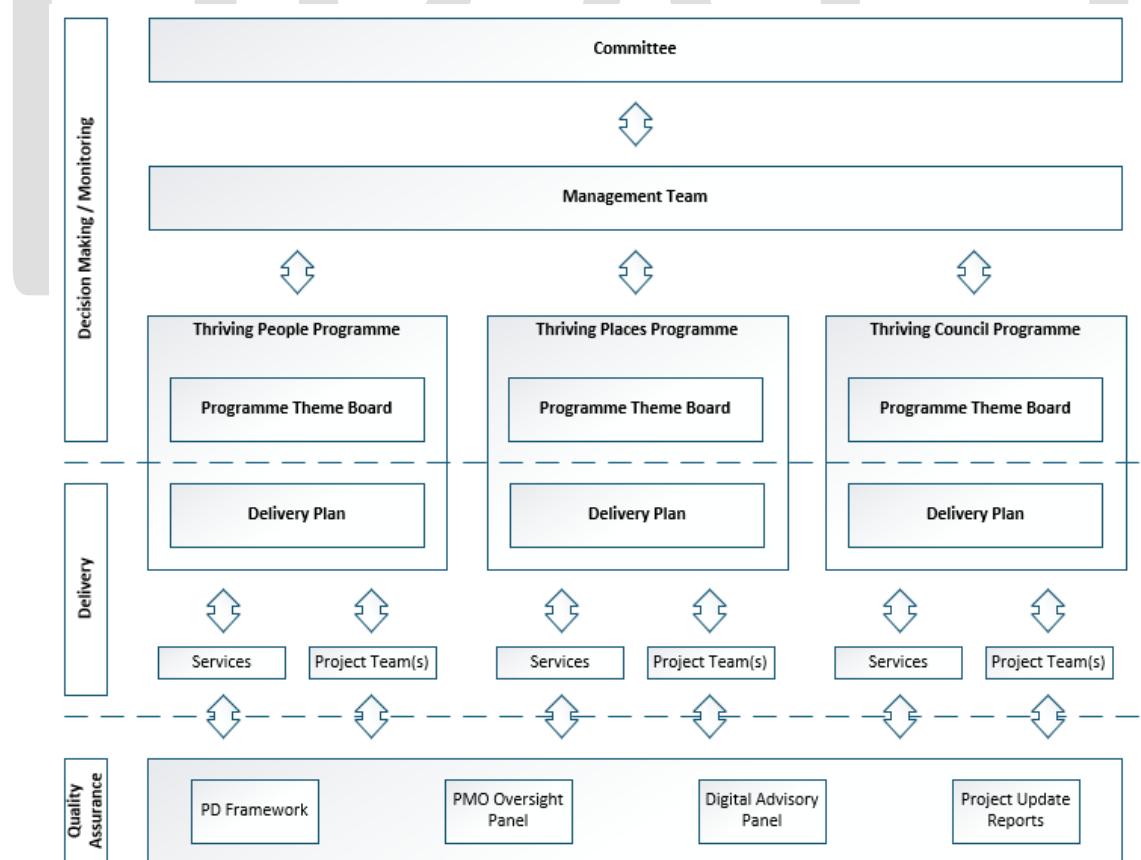
Quorum

For the Programme Board to be quorate, at least 50% of members must be present including the Management Team Sponsor (or Lead Officer) and one Member Sponsor. Meetings that are not quorate will not proceed.

Change Control

- Thriving Places theme related KPIs must be approved by the board. This includes the identification of emerging measures or the reconfiguration of current measures.
- The ToR is to be reviewed annually or upon major programme change. Any changes are to be reported to Management Team.

Organisation



Programme Membership

Role	Officer	Responsibility
Management Team Sponsor *Chair*	S Grindrod-Smith (Director - Planning, Regeneration & Communities)	<ul style="list-style-type: none"> Owns the vision for the theme. Provides leadership / champions the programme. Sponsors associated projects.
Lead Officer *Vice chair*	Tbc	<ul style="list-style-type: none"> Manage day-to-day delivery of the programme.
Lead Member Sponsor	Tbc	<ul style="list-style-type: none"> Provide political leadership, direction and ensure alignment with WLDC priorities.
Deputy Member Sponsor	Tbc	<ul style="list-style-type: none"> Offer strategic challenge, scrutiny and feedback.
PMO Lead	D Mellors (Change, Programme & Performance Manager)	<ul style="list-style-type: none"> Provides highlight reports, risk / issue updates. Ensures consistency with WLDC PMO and Performance Management frameworks.
Performance Lead	Cl Bailey (Senior Transformation & Performance Officer)	<ul style="list-style-type: none"> Provide updates on KPIs through P&D reports. Assist in the identification / monitoring of project benefits.
Finance Lead	C Capon (Corporate Finance Team Leader)	<ul style="list-style-type: none"> Provide updates on finances for projects in delivery.
Comms Lead	J Heath (Communications & Engagement Officer)	<ul style="list-style-type: none"> Develops / monitors communications and engagement.
Risk & Equalities Lead	K Allen (Corporate Governance Officer)	<ul style="list-style-type: none"> Maintain oversight of theme related strategic risks. Ensure risks are accurately recorded, monitored / escalated in line with WLDCs Risk Management Strategy.
Strategy & Policy Lead	R Hughes (Head of Policy & Strategy)	<ul style="list-style-type: none"> Oversee / review policies & strategies that impact programme delivery, ensuring compliance with WLDC priorities.
Subject Matter Experts	R Clarkson (Development Management Team Manager)	<ul style="list-style-type: none"> Offer expert advice to inform the theme delivery plan. Identify emerging risks, issues or opportunities relating to their area. Support the delivery of theme relating projects and performance improvement activity.
	G White (Enterprise Communities Manager)	
	C Markham (Commercial Development Manager)	
	J Makinson-Sanders (Economic Growth Team Manager)	
	S Elvin (Homes & Health Team Manager)	
	G Reevell (Team Manager Property & Assets)	
	M Snee (Corporate Projects Officer)	
	N Masterton (Projects Officer)	
	Ca Bailey (Projects Officer)	
Change & Governance	Tasha Mitcheson (Transformation Officer)	<ul style="list-style-type: none"> Provide updates in the absence of board members. Prepares agendas / packs and updates in channel. Manage the programme action list.

Role	Officer	Responsibility
		<ul style="list-style-type: none"> ◦ Develop / deliver Change Management Plans for theme related works.

Substitutes must be made in the event of board members not being able to attend.

Appendix A: Definitions

- **Performance Management.** The systematic process of setting goals, monitoring progress, evaluating outcomes, and improving the efficiency and effectiveness of council services. A robust performance management framework is crucial to organisational success as it provides a structured approach for strategic and employee goals to be aligned.
- **Progress & Delivery Framework.** The council's performance management framework is named Progress and Delivery which is commonly referred to as P&D. This framework consists of statistics and measures enabling the council to manage performance it its statutory requirements, service delivery against customer needs and wants, service specific requirements and corporate plan identified priorities.
- **Statistic.** A measure whose performance is outside of out control for example the number of applications for a service that we receive within a period. For these we don't assign a target. *Example – number of applications received.*
- **KPI.** A measure that is within the control of the council. We assign a target to our KPIs and show performance against **red**, **amber**, or **green** (commonly known as RAG rating). A **red** rating is where performance is below expected targets, **amber** is where performance is aligned to the target and **green** is shown if the measure is performing better than target. *Example – time taken to process received applications.*
- **Project Management Office (PMO).** WLDCs centralised function that governs, standardises, and supports project delivery. It ensures alignment with strategic goals and drives continuous improvement through a hybrid model of hands-on and consultative support. *Example - Oversight of all council projects, ensuring consistent methodology and strategic alignment.*
- **Programme.** A coordinated set of related projects and activities managed together to deliver strategic benefits that individual projects alone could not achieve. Programmes are long-term, benefit-focused, and adaptable. *Example - Digital Transformation Programme including CRM implementation and legacy system removal.*
- **Project.** A temporary initiative with a defined scope, budget, and timeline, undertaken to deliver a product, new service, or improved result for stakeholders. *Example - Implementation of a new IT system.*

- **Business as Usual.** Ongoing operational work, aligned to approved business/service plans, that sustain or improve daily council functions and service delivery. BAU is repetitive tasks or processes, continuous, and focused on maintaining services rather than delivering significant change. *Example - Monthly payroll processing.*
- **Project Update Reports.** A structured summary that provides a snapshot of a project's current status, including progress against milestones, RAG-rated performance, key risks or issues, and any submitted or approved change requests. It supports oversight, accountability, and timely decision-making. *Example – Monthly update for the new IT system implementation Project highlighting timeline slippage and a pending scope change request.*
- **Risk.** An uncertain event (or set of events) which, should it occur, will influence the achievement of project objectives. The risk may not be detrimental as a risk can be either a threat or an opportunity
- **Issue.** A known event, condition, or deviation from plan that has already occurred or is actively unfolding, and which may adversely affect the delivery, performance, or strategic alignment of the project
- **PMO Oversight Panel.** A cross-programme assurance forum that reviews project progress, tracks benefits, and escalates issues to Programme Sponsors and Programme Theme Boards. It promotes consistency, captures lessons learnt, and supports continuous improvement of the PMO.
- **Project Advisory Panel.** A forum for subject matter experts to discuss and feed into projects. The core functions of the panel are to ensure that project scoping is aligned with the council frameworks and procedures. The panel will allow for expertise to be applied to project scoping ensuring that Business Cases are robust prior to approval. The panel will be responsible for the informal approval of project Business Cases before they are formally approved.



Thriving Council Strategic Delivery Panel

Terms of Reference

Management Team Lead	
Month Approved	
Month of Next Review	

Ambition

Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.

Purpose

The Theme Board provides strategic direction, oversight, and governance to deliver the Corporate Plan's Thriving Council theme. It ensures alignment with organisational priorities, delivery of measurable benefits, effective risk and performance. The Programme Theme Board aims to successfully deliver of the following strategic priorities.

1. To deliver good quality services for residents and businesses.
2. To be a well-managed Council.
3. To be a forward-looking Council.

Programme Scope – The Delivery Plan

Activity assigned to the Programme Theme Board will be aligned to a supporting Delivery Plan which will guide work initiatives. The Delivery Plan will be linked to the associated aims and outcomes of the themes and consist of the following elements.

Project Management

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- Track and validate delivery of project benefits in line with approved Business Cases.

- Ensure compliance with WLDC PMO governance frameworks.

Performance Management

- Recommend theme-related Progress & Delivery KPIs
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- Identify / monitor Performance Improvement Plans for measures underperforming for two consecutive periods
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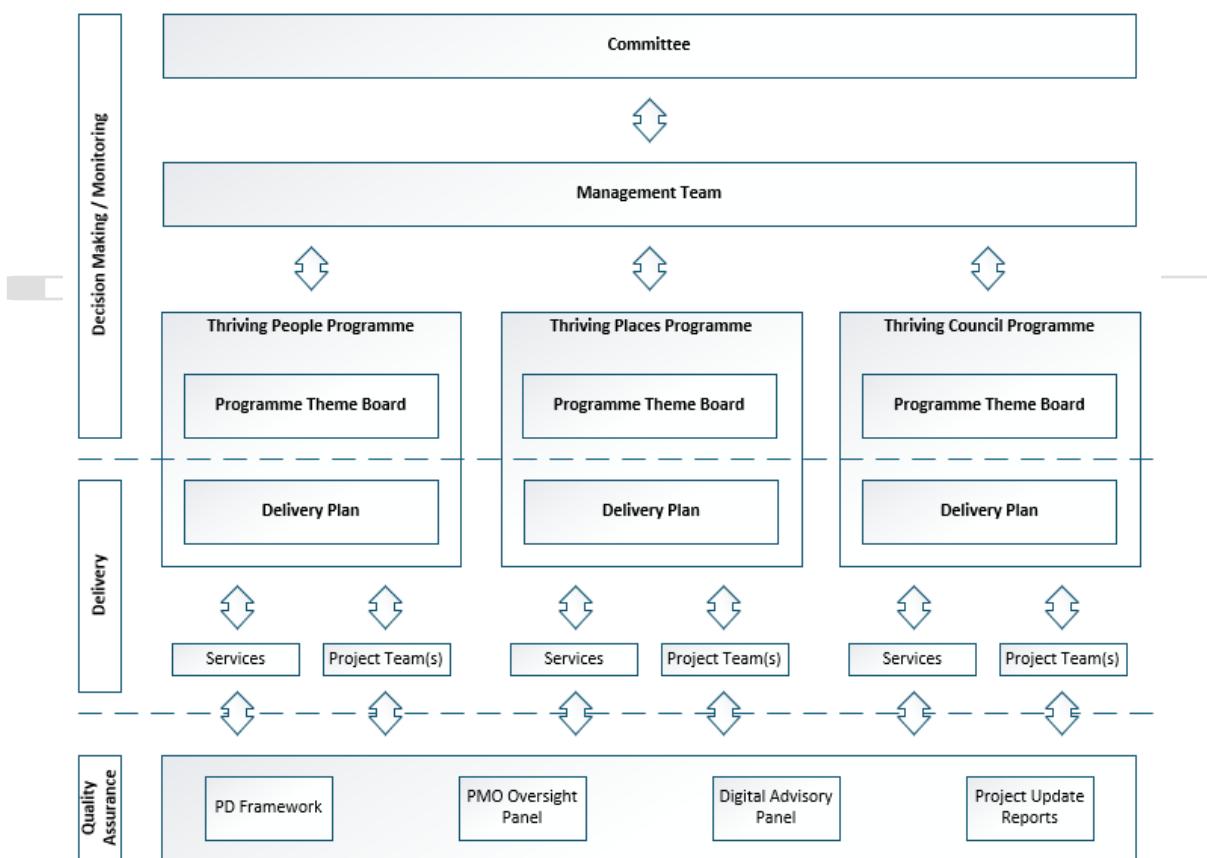
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Organisation



Programme Membership

Role	Officer	Responsibility
Management Team	P Davey (Director of Finance and Assets)	◦ Owns the vision for the theme.

Role	Officer	Responsibility
Sponsor *Chair*		<ul style="list-style-type: none"> Provides leadership / champions the programme. Sponsors associated projects.
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Performance Lead	CI Bailey (Senior Transformation & Performance Officer)	<ul style="list-style-type: none"> Provide updates on KPIs through P&D reports. Assist in the identification / monitoring of project benefits.
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Strategy & Policy Lead	R Hughes (Head of Policy & Strategy) E King (Policy & Strategy Officer)	<ul style="list-style-type: none"> Oversee / review policies & strategies that impact programme delivery, ensuring compliance with WLDC priorities.
Subject Matter Experts	L Langdon (Assistant Director – People and Democratic Services) C Dean (Head of Digital, Data & Technology) K Storr (Democratic & Elections Team Manager) L Marlow (Customer Strategy & Services Lead) L Thomsett (People Services Manager) M Snee (Corporate Projects Officer) N Masterton (Projects Officer) Ca Bailey (Projects Officer)	<ul style="list-style-type: none"> Offer expert advice to inform the theme delivery plan. Identify emerging risks, issues or opportunities relating to their area. Support the delivery of theme relating projects and performance improvement activity.
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Agenda Item 6b



Corporate Policy and Resources Committee

Thursday, 12 February 2026

Subject: Workforce Plan 2026 - 2030

Report by:	People Services Manager
Contact Officer:	Lynne Thomsett People Services Manager lynne.thomsett@west-lindsey.gov.uk
Purpose / Summary:	For Corporate Policy and Resources Committee to consider and approve the Workforce Plan 2026 -2030. The Workforce Plan sets out how the council will attract, retain and develop staff to deliver the best possible outcomes for residents.

RECOMMENDATION(S):

Corporate Policy and Resources Committee formally approve the Workforce Plan 2026- 2030.

IMPLICATIONS

Legal:

There are no legal implications associated with this report.

Financial :FIN/122/26/CPR/SSc

There are no financial implications from this report.

Staffing :

The Workforce Plan has been developed directly with staff through engagement workshops alongside the Corporate Plan.

Equality and Diversity including Human Rights :

The recommendation in this report will have no adverse equality, diversity or human rights impacts.

Data Protection Implications :

There are no data protection implications arising from this report.

Climate Related Risks and Opportunities:

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

Section 17 Crime and Disorder Considerations:

There are no crime and disorder considerations.

Health Implications:

The health and wellbeing of staff is an important consideration. Line managers will have a key role in supporting staff through periods of change. Line managers will receive training and support in the provision of this.

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

This report should be read in conjunction with the report WLDC Corporate Plan 'Our West Lindsey, Our Future' 2026- 2030.

Risk Assessment :

Should the Workforce Plan not be approved, risks to highlight are:

-Recruitment and retention difficulties.

-Increased workloads.

-Potential for a change in workplace culture or morale.

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 The Corporate Peer Challenge report of January 2025 noted that the peer team were ‘impressed with the passion and commitment from the council’s staff in supporting and delivering for local communities’ and that ‘staff came across as positive, flexible and empowered’.
- 1.2 The report also highlighted the positive workplace atmosphere and culture and noted the importance of engagement and communication with employees whilst changes in the senior leadership were ongoing and the implications of Local Government reorganisation.
- 1.3 The Workforce Plan has been developed alongside the Corporate Plan for 2026 – 2030 and sets out the organisation’s commitment to its staff. A key component of this are the agreed core values and behaviours required of every individual to ensure that the positive culture is maintained and developed into the future.
- 1.4 Since the Peer Challenge, the Government announced a programme of Local Government Reorganisation (LGR) for all two-tier local authority areas in England, including across Greater Lincolnshire and West Lindsey. The Council is currently preparing for the transition to these new arrangements which would result in all local government services being transferred to a single unitary authority for the area from April 2028 (based on current government timelines).
- 1.5 There have also been significant changes in the council’s leadership team with the appointment of a new Leader, Chief Executive (HoPS) and Director of Finance and Assets. A review of the senior officer leadership team is currently in process.
- 1.6 This report presents a Workforce Plan, which sets out the council’s vision and commitment to its staff leading up to 2030. The plan sets out how our culture is defined; the values and behaviours expected our people priorities and how our people managers will deliver our outcomes.
- 1.7 These themes were developed from engagement events with staff and councillors. A series of workshops were held during September 2025 to which all staff and councillors were invited to attend.
- 1.8 Themes were consistent across all workshops and attendees were able to articulate the importance of values and behaviours and how our culture is demonstrated.
- 1.9 The Workforce Plan is intended to reinforce the positive culture at West Lindsey District Council based on shared values, positive behaviours and a commitment to supporting the workforce into the future.

2 Background

2.1 West Lindsey District Council has a talented and motivated workforce. The culture is consistently described as open and supportive. In the most recent staff survey 88% responded that they would be happy to recommend the council as a good place to work.

2.2 The Workforce Plan sets out how the council will attract, retain and develop staff to ensure that residents continue to receive high quality services.

2.3 The Plan outlines a commitment to create an environment where staff feel valued, inspired and empowered to deliver the best outcomes for residents. Commitments include:

- Providing clear purpose and direction.
- Acting with integrity.
- Building trust and positive relationships.
- Encouraging learning.
- Promoting inclusion, belonging and safety.
- Ensuring a safe and supportive workplace.
- That inappropriate behaviours will be challenged.

3 Workplace Culture

3.1 The workplace culture is described as:

- Supportive- empathy, helpfulness and encouragement.
- Collaborative- teamwork and mutual engagement.
- Positive- optimistic and have a vibrant work atmosphere.
- Openness and inclusive- everyone is able to share ideas.
- Friendly- respectful and welcoming interactions.

3.2 This underpins how staff work together, support each other and engage with residents. This was a key, positive highlight in the Corporate Peer Challenge Report in January 2025.

4 Values and behaviours

4.1 The five core values are:

- Helpful
- Kind
- Trustworthy
- Open
- Reliable

4.2 The plan sets out examples of positive behaviours to promote and negative behaviours to avoid. This framework provides staff with a clearly defined examples of what the organisation's expectations are. It communicates how our staff work well together and provides a means to challenge behaviour that does not align with the values.

4.3 These behaviours apply across all levels of the council.

5 Expectations of People Managers

5.1 The Workforce Plan highlights that line managers are critical to delivering successful outcomes. The plan sets out specific responsibilities for line managers which are:

- Role Model the values and behaviours.
- Lead with clear objectives, positive energy and provide praise.
- Care for individuals, building trust and supporting staff wellbeing.
- Empower staff and encourage innovation.
- Encourage learning and celebrate success.

5.2 A programme of accredited Leadership and Management courses have been organised to start in January 2026. These range from Level 3 to Level 7 certificates.

6 People Priorities

6.1 The Workforce Plan identifies several priorities to ensure the organisation remains agile, resilient and equipped for the future:

- Identify critical skills and risks associated with potential turnover.
- Strengthen support mechanisms through regular check-ins and enhanced communication.
- Build change resilience via the Change Champions programme.
- Maximise apprenticeships for talent pipelines and internal development.
- Use data and workforce insights for strategic planning and future needs analysis.
- Develop organisational capacity through knowledge sharing and targeted access to specialist skills.
- Promote engagement through the People First platform.
- Enhance learning opportunities, mentoring, coaching and training pathways.
- Protect and celebrate the Council's positive culture.

7 Next Steps: Measures of Success

7.1 Success will be measured through:

- Improved staff engagement and empowerment.

- Positive workforce experience during the transition through Local Government Reorganisation.
- Increased collaboration.
- Favourable training evaluations.
- Increased recognition and award nominations.

Data will be gathered through:

- Staff surveys and pulse checks
- Customer feedback
- People First data insights
- Exit questionnaires
- Compliment/complaint trends



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Workforce Plan 2026-2030



Foreword - Chief Executive

Feeling happy, valued, and fulfilled at work is essential for every member of our team. When colleagues can go home at the end of the day knowing they have done a great job, knowing their contribution has made a difference, it strengthens not only individual wellbeing but the success of our whole organisation.

A workplace where people feel supported, confident, and proud of what they do creates the foundations for high-quality services, positive relationships, and a culture where everyone can thrive.

I am pleased to share our first Workforce Plan, which brings together a clear and coordinated approach to how we support, develop, and sustain our workforce for the future.

As we look ahead to the opportunities and challenges before us including Local Government Reorganisation, the plan sets out how we will continue to invest in our people, ensuring we attract the best talent and that colleagues are enabled to grow, thrive, and succeed.

①

Our culture is one of our greatest strengths. Colleagues describe our Council as supportive and open, where our values are lived every day and where there is genuine pride in the work we do.

While performance and results matter, it is our attitudes, behaviours, and relationships that make the real difference and ultimately enhance the experience of our residents.

Our organisational values and behaviours developed collaboratively with councillors and staff reflect who we are and how we work together.

We are proud of our district and united in our ambition to make people's lives and our place better. This Workforce Plan is structured around three core themes outlined in our refreshed Corporate Plan that underpin this ambition:

- Thriving People
- Thriving Places
- Thriving Council

Together, we will continue to create a workplace where people feel supported to do their best work, where talent is nurtured, and where we remain focused on delivering excellent outcomes for our residents.



Paul Burkinshaw

Chief Executive

West Lindsey District Council

A handwritten signature in black ink that reads "Paul Burkinshaw".



Empowering our people

Supporting and developing a workforce that is connected to and can meet the future needs of residents is at the heart of everything we do at West Lindsey District Council.

This plan sets out how we are going to continue to upskill our workforce, ensuring that we employ the best people and enable them to grow and thrive at West Lindsey District Council and to be in the best position for Local Government Reorganisation.

West Lindsey District Council core values:

Our new values and behaviours were developed through councillor and staff workshops.

These were aligned across different groups and will continue to be relevant working into the future. We believe that, whilst performance and results are important in how we deliver our services, our attitudes and relationships make the real difference.

Good working relationships and positivity impact on everything we do and lead to job satisfaction and health and wellbeing benefits.

We are proud of our district and are working together with the aim to make people's lives and our place better.

Our workforce values are:



Helpful



Kind



Trustworthy



Open



Reliable



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Introduction

We are very fortunate and recognise that West Lindsey District Council already has a skilled, motivated and engaged workforce. The culture at West Lindsey District Council is described by our staff as supportive and open. We live our values and take pride in the work we do.

However, we know that we can't be complacent. Recruiting and retaining the best people has never been more challenging. As we move towards Local Government Reorganisation, we aim for our people to feel supported and in the best possible position for the future because this will ensure the best outcomes for our residents.



Page 8
Thriving People



Thriving Places



Thriving Council



Our Vision and Commitment

We want to continue to build an organisation where people feel valued, inspired and empowered to provide the best possible outcomes for our residents.

To do this, we are committed to:



Providing clear purpose and direction



Acting with integrity



Encouraging people to exceed their own expectations and do their best work



Listening to feedback and continuous learning



A culture of trust and positive relationships



An inclusive work environment where everyone feels a sense of belonging



Challenging inappropriate behaviours where needed



A safe place to work



Our Culture

We are proud of our culture and recognise that it's shaped by our workforce. We know that it is demonstrated through how we deliver our services every day and how we are seen by our colleagues and customers.

Our culture is about:

Our culture is about how people engage

Page 91

Our culture is about how decisions are taken



Collaborative - strong preference for teamwork and mutual engagement



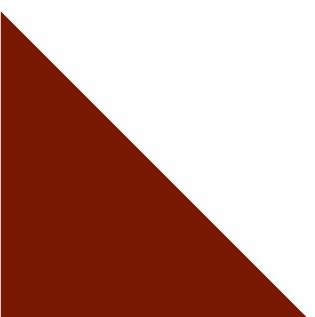
Our culture is about how people feel about their job



Friendly - demonstrate respectful behaviour



Our culture is about how people support each other



Supportive - highlighting the importance of encouragement and empathy



Positive - reflective of a vibrant and optimistic work environment



Open and inclusive - a sense of belonging with regular dialogue where employees feel safe to share ideas and concerns regardless of hierarchy

Our Values and Behaviours



Helpful

- We put people first and strive to improve their lives
- We make the customer our priority
- We offer help and are safe to ask for help
- We go above and beyond
- We strive to improve services



Kind

- We act with kindness and treat each other with respect and dignity
- We aim for positive outcomes
- We give praise for a job well done
- We support each other



Page 9 Trustworthy

- We have integrity, we are honest and fair
- We take responsibility and are accountable
- We admit mistakes and learn from them
- We are honest about challenges and limitations
- We respect personal and professional boundaries
- We don't make assumptions



Open

- We are flexible and willing to develop our skills
- We are open and respectful to different perspectives
- We share information and invite feedback and ideas
- We listen without judgement



Reliable

- We honour our commitments, deliver on promises and if changes occur, we explain why
- We maintain professional integrity and ensure our knowledge is up to date
- We communicate clearly
- We arrive on time and respect others' time commitments
- We are approachable when others need help

Behaviours we want to see:

- Speak to people. We ask: 'how can I help?' and 'can you help me please?'
- Generous praise and encouragement across all team members
- Check in on each other's' wellbeing. We ask, 'how are you?', 'do you need anything?'
- Our tone of voice is friendly and welcoming
- Arrive punctually to meetings
- Apologise and learn from mistakes. We say 'I'm sorry, can we make this right?'
- Giving credit where it's due
- Ensure everyone's voice is heard
- Uplifting others regardless of role or status
- Listen without interruption
- Acknowledge others' emotions and perspectives
- Do our best to work to a high standard
- Be open to feedback and differing views
- Seek solutions to problems. Ask 'what do we need to do?', 'is there a way this can work?'
- Look after ourselves- use flexible working and engage in self-care activities. Ask ourselves 'how do I keep myself well?'
- Take time to reflect- remind ourselves of our shared goals and outcomes

Behaviours we do not want to see:

- Bullying
- Gossiping, being unkind to each other
- Deliberately excluding people- avoiding collaboration
- Hostility, aggression, rudeness
- Not doing fair share/ not accountable
- Micromanaging- stifling creativity, slows decision making
- Ignoring ideas and input
- Duplication of work and frustration
- Unreliability
- Blaming others for mistakes
- Blocking others' progression

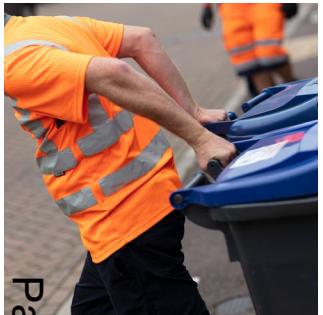
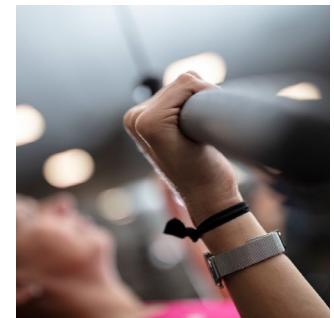
Our People Priorities

We have a responsibility to ensure that we recruit and retain the best people in order to achieve the best outcomes for our residents.

We will:

Identify where short-term specialists will be needed for critical priorities

Ensure that we provide training opportunities, mentoring and coaching



Have regular check-ins with staff to ensure they are supported



Build resilience through Change Champions programme



Use the apprenticeship levy to recruit new apprentices and develop existing employees

Page 93

Protect and build on our positive culture and celebrate our successes



Identify critical skills- current and future needs, and identify risks should people leave.



Encourage engagement through 'People First'



Use data insights to determine future needs



Create capacity and share knowledge to support teams



Regularly communicate with the workforce

Our People Managers

Our line managers are empowered to deliver our outcomes by creating a work environment where everyone does their best work. This includes anyone who is responsible for other staff.

Our people managers inspire optimism, seek opportunities, show genuine appreciation and welcome feedback and new ideas.

The headings below set out how we want our people managers to demonstrate our values:

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Role model

Lead by example

Promote our culture

Empower people

Accountable

Lead

Provide clear objectives and outcomes

Encourage Learning

Generate positive energy

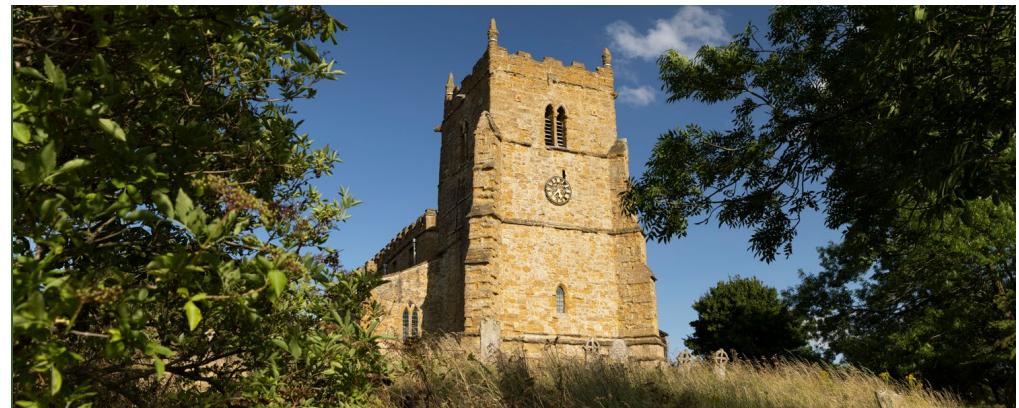
Care

Attract and retain the best people

Know the team and how to get the best out of every individual

Build trust and authentic relationships

Be approachable, supportive and reliable



Measures of Success

- Engaged and empowered workforce
- Everyone feels supported through Local Government Reorganisation and beyond
- People are open to opportunities and collaborative working
- Training opportunities are evaluated and show positive feedback
- Nominations for awards and celebrations

These outcomes will be measured through:

- Customer surveys and feedback
- Reduced complaints and increased compliments
- Annual staff survey
- Data insights using People First Pulse surveys
- Feedback from exit questionnaires
- Training and event evaluations

Corporate Policy and Resources Committee approved:



Agenda Item 6c



CORPORATE POLICY AND RESOURCES COMMITTEE

THURSDAY 12TH
FEBRUARY 2026

Subject: Pride in Place Funding

Report by:	Director of Planning, Regeneration & Communities
Contact Officer:	Sally Grindrod-Smith Director Planning, Regeneration & Communities sally.grindrod-smith@west-lindsey.gov.uk
Purpose / Summary:	To set out the funding available for the Pride in Place programme and secure approval for the expenditure of the first tranche of revenue investment and how the programme will be managed.

RECOMMENDATION(S):

1. Members approve the expenditure of the initial £150,000 of revenue funding to support the establishment of the Pride in Place Programme and the required workstreams as set out in the table at paragraph 3.3. Income and expenditure budgets will be created to reflect the grant being received and spend activity.
2. Members approve the draft Business Case at appendix 1 which sets out the proposed Project Management Office arrangements to be established to support the council's role as accountable body.

IMPLICATIONS

Legal:

West Lindsey District Council are the accountable body for the Gainsborough West Pride in Place programme. The Neighbourhood Board are responsible for leading community led decision making, in partnership with the Council.

Funding will need to be utilised to secure the provision of legal advice and guidance, including on matters such as Subsidy Control, procurement and contracting.

The council have contracts in place with Legal Services Lincolnshire and DWF Law LLP that will be utilised to provide necessary advice and guidance.

Any required procurement activity will be carried out in accordance with Contract and Procurement Procedure Rules.

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

Financial : FIN/158/26/CPR/SL

The programme will receive funding and support totalling up to £20 million. The funding will be split 63% capital and 37% revenue. This funding split will inform investment and expenditure.

The funding profile was published in guidance in December 2025 and is set out in the table below.

The first payment of £150,000 has now been received and should be used to support local community engagement and the establishment of Neighbourhood Boards, in addition to early work to lay the foundations for the development of the 10-year Pride in Place Plan and 4-year Investment Plan. This payment is known as the 'year zero' payment.

Revenue funding will be paid to local authorities in two tranches in year 1 (26/27) with 50% being paid at the start of the financial year and the remaining 50% on approval of the Pride in Place Plan.

Grant type (£ms)	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	Total
Capital funding	0	0.12	0.67	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	12.43
Revenue funding	0.15	0.27	0.69	0.69	0.77	0.77	0.77	0.77	0.77	0.77	0.77	7.17
Total	0.15	0.39	1.36	2.15	2.23	2.23	2.23	2.23	2.23	2.23	2.23	19.6

This paper seeks approval for the expenditure of the first £150,000 on activity that delivers the establishment of the programme as set out at paragraph 3.3.

Once the Neighbourhood Board is established a further paper will be brought to this committee to consider investment priorities and quick wins expenditure ahead of the submission and approval of the Pride in Place Plan.

(N.B.) All committee reports MUST have a Fin Ref

Staffing :

A proportion of the initial revenue budget of £150,000 will be used to support staffing of the programme. The Business case sets out the required WLDC roles and responsibilities and initial allocation of these roles.

In order to establish the programme effectively a Pride in Place Programme Manager is required. This will be an interim appointment as an honorarium, from within existing staff resources, funding through the initial revenue allocation, whilst the Board is established and determines a permanent solution.

The opportunity to develop our own staff utilising external funding opportunities has been a principle we have embedded into other programmes such as Levelling Up and UKSPF and this will continue through the Pride in Place Programme.

HR Ref: HR254-01-27

Equality and Diversity including Human Rights :

As accountable body the council are required to ensure that all activity complies with the Equality Act 2010 and the Public Sector Equality Duty.

As part of establishing the programme an Equality Impact Assessment will be required and will sit alongside the Pride in Place Plan any costs associated with this work will be covered as part of the expenditure of the initial revenue budget.

Data Protection Implications :

There are no direct data protection implications arising from this report. Any activity will be considered and reviewed by the Councils Data Protection and Freedom of Information Officer to ensure conformity with policy requirements.

Any cost implications can be met by the initial revenue budget.

Climate Related Risks and Opportunities:

There are no direct implications arising from this report. When the Neighbourhood Board are developing the 10 year vision and investment plan, there will be a consideration of the opportunities and risks relating to climate change.

Section 17 Crime and Disorder Considerations:

Policing interventions that target crime prevention and antisocial behaviour in specific locations, particularly town centres are included within the indicative interventions list as set out in the guidance.

Given the challenging nature of police funding in Lincolnshire and nationally it is considered likely that this is an area that the Neighbourhood Board may seek to establish 'quick wins' which would be the subject of future reports to this committee.

Health Implications:

Health and Wellbeing interventions are listed as approved interventions within the published guidance and can be developed as part of the Pride in Place Plan.

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

3rd December prospectus published

[Pride in Place Programme prospectus - GOV.UK](#)

Accompanying detailed guidance on governance and boundaries

[Pride in Place Programme: governance and boundary guidance - GOV.UK](#)

Funding profile and timeline

[Pride in Place Programme: funding profiles and timelines - GOV.UK](#)

Risk Assessment :

The initial risk assessment is included at table 2 within the Business Case.

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

Executive Summary

Further to the announcement of the Pride in Place funding allocation for Gainsborough West, more detailed guidance was issued by the government in December 2025.

An early capacity payment of £150,000 has been received. The purpose of this funding is to begin to establish the programme at pace, supporting the establishment of a Neighbourhood Board, including the recruitment of a chair, commencement of meaningful local community engagement and consultation and beginning work to move forward with the requirement to prepare a 10 year vision and 4 year investment plan.

This report seeks approval for the expenditure of the initial £150,000 to establish the programme. Key workstreams that require expenditure will include:

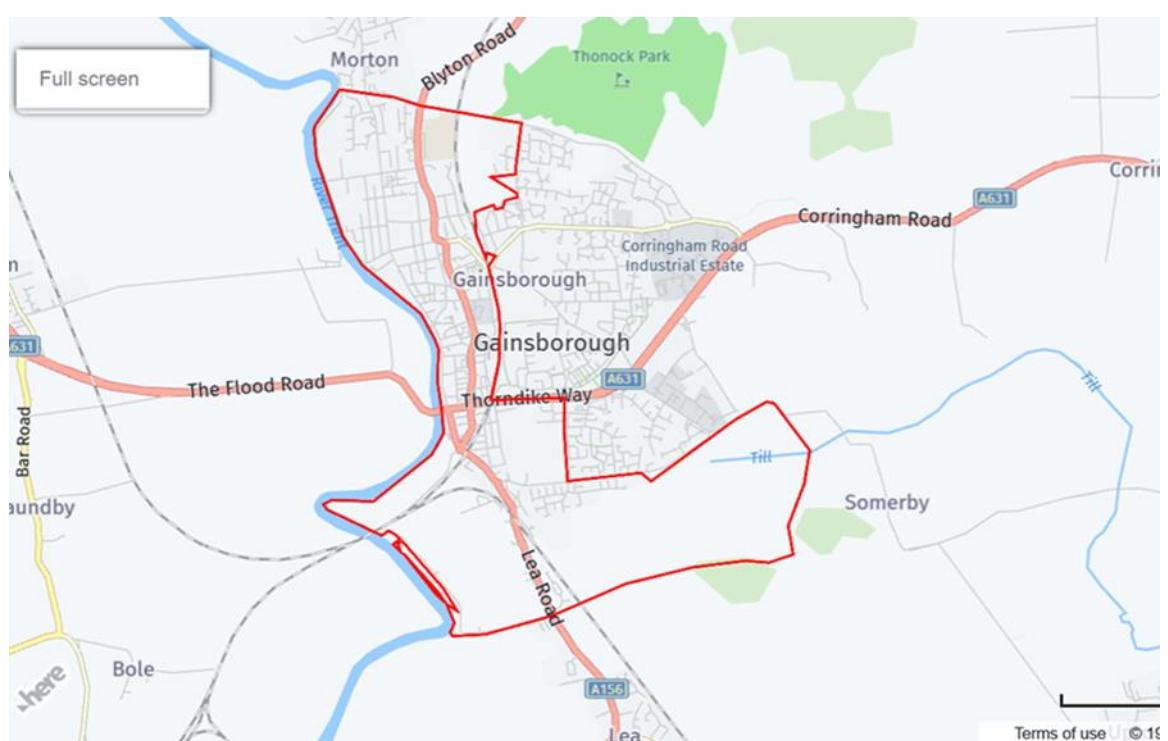
- Programme staff resources
- Legal advice and guidance
- Securing a Neighbourhood Board and establishing the board
- Delivering the Communications Plan
- Developing the consultation and engagement strategy and moving quickly into delivery
- Establishing the case for change
- Beginning to define investment priorities and quick wins – laying the foundations for the 10 year vision and 4-year Investment Plan

The report also presents an initial Business Case for the programme which supports the resourcing requirements and sets in place the thinking around how the council will manage the requirements of the programme in its role as accountable body.

Further detail on future tranches of funding is also included with early thinking around next steps and future decisions for the council.

1 Introduction

- 1.1 Further to the report to Prosperous Communities Committee in November 2025 informing members of the Pride in Place Gainsborough West allocation, detailed guidance regarding the programme, the governance requirements and the funding profile was published on 3rd December 2025.
- 1.2 A web page has been created on the Council's website to host all information regarding the programme and can be accessed here: [Pride in Place – Gainsborough West | West Lindsey District Council](#)
- 1.3 The map below shows the Gainsborough West Pride in Place area.



- 1.4 The guidance published in December confirms that places will receive an early capacity payment in financial year 25/26 in order to support Board establishment and early, high quality engagement. Engagement should be undertaken as a priority to support the Neighbourhood Board to develop a Pride in Place Plan.
- 1.5 Ahead of submitting the Pride in Place Plan, local authorities and the MP are required, with the Neighbourhood Board to develop the plans for using the capacity funding. The guidance lists a number of uses including:
 - Establishing and running the Neighbourhood Board
 - Performing community engagement
 - Developing Pride in Place plans
 - Securing advice and expertise for Neighbourhood Boards for the technical elements of plan development and delivery

- Ensuring capital and infrastructure interventions can hit the ground running
- Delivering ‘quick wins’

1.6 The governance process for securing a Neighbourhood Board Chair and establishing the board was approved by Prosperous Communities Committee on 27th January.

2 Funding Profile and Flexibilities

2.1 Each community will receive funding and support totalling up to £20 million. The funding will be split 63% capital and 37% revenue. The payment profile is set out in guidance as follows.

Grant type (£ms)	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	Total
Capital funding	0	0.12	0.67	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	12.43
Revenue funding	0.15	0.27	0.69	0.69	0.77	0.77	0.77	0.77	0.77	0.77	0.77	7.17
Total	0.15	0.39	1.36	2.15	2.23	2.23	2.23	2.23	2.23	2.23	2.23	19.6

2.2 The first revenue capacity payment of £150,000 will be paid in Q4 25/26.

2.3 Revenue funding (capacity) will be paid out across two tranches in Year 1 (2026/2027) of the programme – 50% will be made at the start of the financial year and 50% on approval of the Pride in Place Plan.

2.4 This means that we will receive a revenue payment of £135,000 in April 2026 together with a capital (delivery) payment of £120,000 at this time. The remaining £135,000 will be issued once the Pride in Place Plan is approved.

2.5 The programme has been designed to afford significant financial flexibilities to Neighbourhood Boards to support with delivery. Flexibilities are available for both capacity and delivery funding. After the initial capacity payment Boards can spend their revenue funding allocation flexibly across the full lifespan of the programme.

2.6 The Investment Plan is required to forecast spend across the programme. Funding cannot be brought forward into earlier years of the programme, although places can borrow against what is a guaranteed revenue stream and funding can be moved to future years in line with the investment plan.

2.7 Key dates are set out in the table below.

Early 2026	Receipt of first revenue payment £150,000 to support community engagement and establishment of board and programme
April 2026	Commencement of delivery phase £135,000 revenue payment £120k capital payment
17 th July 2026	Neighbourhood Board to confirm membership and any proposals to alter the boundary
28 th November 2026	Neighbourhood Board to submit Pride in Place Plan to government
January to March 2027	PiP Plan signed off and remainder of year 1 revenue- £135,000 payment released

3 Establishing the Gainsborough West Pride in Place Programme

3.1 In order to establish the programme, there are a number of strands of work that we are required to deliver at pace in order to meet the timelines set out in the published guidance.

3.2 An initial Business Case has been drafted and included within this report at Appendix 1. It is envisaged that this will continue to be developed, particularly as the Chair of the Board is appointed and the Neighbourhood Board is formed. However, the drafting of this initial business case does assist with developing thinking around key lines of activity and how the programme will be established.

3.3 The table below sets out the initial workstreams which are required and will be delivered using the early capacity payment. Officers are developing costs against the workstreams and any unspent capacity funding will be rolled into the wider programme capacity funding.

Workstream title	Detail
Programme Management Function	WLDC officer time e.g. finance, legal will be recovered from the programme. Honorarium for Programme Manager will be established for initial period whilst Board develop plan for the future. Proposal for Community Delivery / Engagement Officer to be established.

	May be training and travel costs associated with setting up the internal programme team
Legal advice and guidance	The programme will require legal advice and guidance on matters such as subsidy control, procurement and contracting. Other aspects will include ensuring disclosure of interest and mapping conflicts of interest and managing governance relating to funding decisions made by the Board. We have existing contracts with Legal Services Lincolnshire and DWF Law LLP which will be utilised where required to supplement input from the Monitoring Officer.
Neighbourhood Board Chair and Neighbourhood Board	Securing Chair and establishing the Board will require capacity funding for room hire, expenses, training, support, advice and guidance etc Board Chairs can be remunerated if this is required – described in the guidance as 'akin to a school governor' may include childcare expenses for example
Delivering the Communications Plan	Approved by committee in November, resources required for branding, web design, communication materials, photography, videography, case study development etc
Consultation and Engagement Strategy and early delivery	It is important to kick start this workstream at pace in order that early findings can support the Board to agree principles for the investment plan. Input into the strategy development and capacity to deliver will be required. Including thinking about 3-5 year consultation and engagement strategy. Involvement of community organisations in planning and delivery of consultation. This will include planning universal consultation across the geography through events and online activity, targeted engagement for specific groups / issues and lived experience analysis to capture qualitative experiences.

Establishing the Case for Change	<p>Undertake review of published data pack (awaited from MHCLG)</p> <p>Supplement with other relevant local data – including partner inputs and outputs from consultation etc. where required. Complete Place Based Analysis – which partners are already funding, delivering services and investing in the place and what outcomes are being delivered. What are the gaps based on current investment and future intentions of partners such as Combined Authority, NHS, charities, etc.</p> <p>Reviewing early consultation findings and supporting targeted engagement on specific issues / topics.</p> <p>Working with all partners on an early theory of change, what do we know now, what are the gaps, used to shape and inform further consultation and engagement.</p> <p>Developing the monitoring and evaluation framework to establish outputs and outcomes</p>
Defining Investment Priorities and Criteria and potential 'quick wins' – laying the foundations for the 10-year vision and 4 year Investment Plan	<p>Bringing together early engagement and the case for change to establish key areas of focus for the Pride in Place Plan. What are the emerging priorities, what does 'good look like' in 10 years, how would this be defined and measured? Establish the criteria against which success could be measured – to feed into the development of priorities and interventions. Develop thinking around 'commissioning by outcomes.' Which 'quick wins' link to early consultation findings and are deliverable. Outcome of this workstream is a set of initial investment priorities, criteria for assessment and quick wins.</p>
Strategic Advisory Capacity	<p>Capacity for programme delivery team and Neighbourhood Board, establishing work arrangements, developing relationships and methods of communication, to seek assurance scrutiny, best practice, support with agenda planning, message, oversight and challenge.</p>

	Draw down as required and as issues arise. External support providing insight and experience from other similar projects, to provide strategic advisory support and challenge to the Council and Neighbourhood Board. Providing scrutiny, challenge and advice to ensure compliance with MHCLG and PiP guidance.
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3.4 At the meeting of this committee in September 2025 it was agreed that a contract be awarded to Mutual Ventures to support ongoing with the council on Local Government Reorganisation and place leadership activities. Whilst at that time we were not aware that we would receive an allocation of Pride in Place funding, the inclusion of place leadership activities within the contract award was in recognition of likely future requirements. Mutual Ventures have supported the council on previous work including the Levelling Up Programme and UK Shared Prosperity Funding and they are currently working with a number of councils leading / supporting Pride in Place programmes as part of the Plan for Neighbourhood (precursor to Pride in Place).

3.5 Where required the contract with Mutual Ventures will be used to support officers in establishing and delivering the workstreams set out above.

4 Next Steps

4.1 Once the workstreams and business case are approved work will begin at pace to deliver the required action. This will sit alongside work to secure a Board Chair and establish the Board.

4.2 The developmental work, including emerging findings from consultation and engagement and investment priorities and criteria will be presented back to members for their review and consideration in the summer of 2026.

5 Recommendations

5.1 Members approve the expenditure of the initial £150,000 of revenue funding to support the establishment of the Pride in Place Programme and the required workstreams as set out in the table at paragraph 3.3. Income and expenditure budgets will be created to reflect the grant being received and spend activity.

5.2 Members approve the draft Business Case at appendix 1 which sets out the proposed Project Management Office arrangements to be established to support the council's role as accountable body.



Pride in Place

Programme Business Case

Programme Sponsor	Sally Grindrod-Smith
Programme Lead	
Programme Theme Board	Thriving People
Month Produced	January 2026

Glossary

Pride in Place Programme (PiP). A long-term government-funded regeneration programme designed to improve neighbourhoods through community-led investment.

Middle Super Output Area (MSOA). A statistical neighbourhood boundary used by government to define and analyse local areas. For the programme, the MSOA relates to the Gainsborough West neighbourhood.

Neighbourhood Board. A resident-led decision-making group responsible for shaping and overseeing the Pride in Place vision and investment plan.

Project Management Office (PMO). A WLDC structured function that supports coordination, governance, and oversight of programme and project activity.

Local Government Reorganisation (LGR). The process where councils are restructured into new administrative arrangements, affecting governance and service delivery.

Accountable Body. The organisation legally responsible for managing, monitoring, and reporting on public funding. For the purposes of the programme this is West Lindsey District Council.

Four-limb test. A legal assessment used to determine whether a financial award constitutes a subsidy under UK law.

PiP Plan 10-year vision. A long-term statement of ambition describing how the neighbourhood should improve over the next decade.

1.0 Executive Summary

The Strategic Case

TEXT

The Economic Case

TEXT

The Commercial Case

TEXT

The Financial Case

TEXT

The Management Case

TEXT

2.0 The Strategic Case

2.01 Vision Statement

The Pride in Place (PiP) programme aims to create a Gainsborough where every resident feels deeply connected to their community, proud of their town, and confident about the future. Our vision is for a place with strong relationships, vibrant neighbourhoods, and a thriving town centre supported by high-quality local amenities and infrastructure.

By empowering people to shape decisions, unlocking local talent, and strengthening the fabric of our communities, this programme will help Gainsborough become a resilient, dynamic, and opportunity-rich place where everyone can take control of their lives and contribute to a shared, positive future.

2.02 Project Description

The PiP programme has been established to address long-standing inequalities and entrenched challenges faced by neighbourhoods across the country, including Gainsborough West. These areas often experience a combination of economic decline, limited access to services, poor health outcomes, low civic participation, and a lack of safe, high-quality public spaces.

The programme recognises that these challenges cannot be resolved through short-term funding cycles or isolated interventions; instead, they require a sustained, community-led approach that empowers local people to shape long-term regeneration.

In recognition of these needs, West Lindsey District Council (WLDC) has been awarded up to £20 million over a 10-year period to support the transformation of Gainsborough West. This funding will be made up of a receipt of £2 million every year for a decade.

This investment represents a significant and rare opportunity to deliver meaningful, long-term change. The funding is designed to support the development of a shared 10-year vision and a detailed 4-year investment plan, co-produced with residents through a resident-led Neighbourhood Board. The programme places a responsibility on WLDC and its partners to ensure that investment is targeted, evidence-based, transparent, and aligned with the priorities of local people.

The programme responds directly to the need for stronger social infrastructure such as community organisations, safe public spaces, cultural assets, and local networks that enable people to thrive. Many neighbourhoods, including Gainsborough West, have seen these foundations erode over time, limiting opportunities for young people, reducing community cohesion, and making it harder to attract investment or support local enterprise. Pride in Place seeks to rebuild this infrastructure by investing in the physical environment, supporting community-led initiatives, improving safety and security, and enabling residents to take greater ownership of local assets and services.

2.03 The Case for Change

The area of Gainsborough West has been specifically targeted due to identifiable neighbourhood level pockets of deprivations which have too often fallen through the cracks of national interventions. These smaller geographies are of around 10,000 population and should enable targeted intervention.

Government have published a methodology note which sets out the methodology used to select the neighbourhoods in the Pride in Place programme. This will be supplemented by the publication of a data pack, which is awaited.

An important part of developing the 10 year vision will be a thorough strategic assessment of the data, a place based analysis and the development of a case for change incorporating universal consultation, targeted engagement and lived experience analysis.

2.04 The 10-Year Vision

Once the Neighbourhood Board is established, they must co-create a Pride in Place plan with the wider community, supported by the local MP and local authority. The plan should outline with community's vision for change over the next decade. Everyone should have a say in the future of their area.

This must be submitted to government for sign off by 28th November 2026.

2.05 Four-Year Investment Plan

To support the 10 year vision and set out how the funding will be invested places are required to develop and submit a 4 year investment plan.

A list of indicative interventions that will not require a specific business case have been approved. If a place wants to deliver an intervention that is not on the list a full business case will be required alongside the investment plan.

The four year investment plan must be submitted to government for sign off by 26th November 2026.

2.06 Programme Objectives

Objective 1: To build stronger communities. All places should have strong relationships and a collective sense of belonging to their community. This helps bring people together to build community cohesion and resilience, helping people to feel proud of their area and safe in their neighbourhood.

Objective 2: To create thriving places. Every part of the UK deserves to have vibrant neighbourhoods and communities with busy high streets, a good range of local amenities and high-quality physical infrastructure.

Objective 3: To empower people to take back control. Talent is spread equally, but opportunity is not. Everybody should be empowered and in control of their lives and have a say over the future of their community.

2.07 Corporate Plan Linkages

TEXT

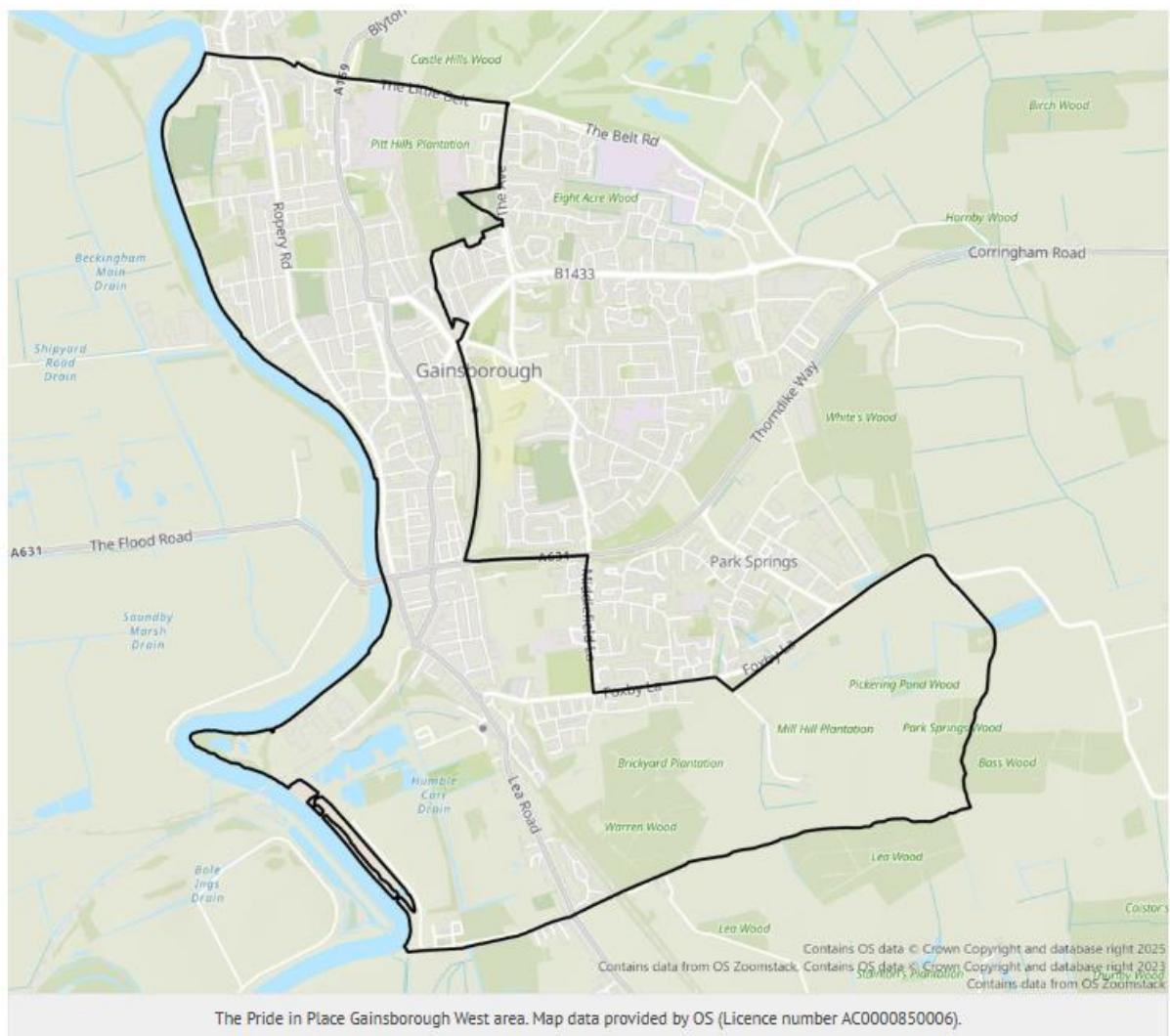
2.08 Programme Scope

The PiP investment is specifically targeted at the Gainsborough West neighbourhood, as defined by the government-approved Middle Super Output Area (MSOA) boundary. This geography has been selected because it is identified as one of the most disadvantaged neighbourhoods nationally, with long-standing challenges relating to health, income, employment, housing quality, community safety, and access to local services.

The Gainsborough West boundary, shown in Figure 1, includes a mix of residential areas, local centres, community facilities, and public spaces. While the majority of interventions will take place within the boundary itself, the programme allows for investment outside the area where it can be clearly demonstrated that the primary beneficiaries are the residents of Gainsborough West enabling improvements to key routes, shared facilities, or services that sit just beyond the boundary but are essential to the functioning and wellbeing of the community.

Figure 1: Gainsborough West Middle Super Output Area boundary¹

¹ Source: [Pride in Place – Gainsborough West | West Lindsey District Council](#)



2.09 Risk Management

Table 1: Programme Risk Register

Risk	Likelihood	Impact	Rating	Mitigating Action(s)
Risk 01. Community disengagement or lack of sustained participation. There is a risk that residents may disengage or lose trust in the programme, reducing legitimacy and weakening the community-led approach.	Probable (3)	Critical (4)	Red (12)	<ul style="list-style-type: none"> Establish a resident-led Board with 51% local representation. Maintain transparent decision-making and publish papers, minutes and decisions. Use varied engagement methods (events, digital tools, outreach). Regularly review Board membership to ensure diversity / representation. Provide training / support to Board members to build capability
Risk 02. Insufficient capacity or capability to deliver the programme. Limited officer capacity or expertise may lead to delays, inconsistent governance, or reduced quality of programme outputs.	Probable (3)	Critical (4)	Red (12)	<ul style="list-style-type: none"> Early identification of required resources. Access MHCLG's Communities Delivery Unit for guidance. Phase project development to match available resources. Procure external expertise where required.
Risk 03. Local Government Reorganisation disrupts programme continuity and delivery. Structural changes arising from LGR may create uncertainty around governance, staffing, and accountability, disrupting programme continuity and delaying key milestones.	Certain (4)	Major (3)	Red (12)	<ul style="list-style-type: none"> Establish clear documentation of arrangements, decisions, and processes to ensure continuity regardless of organisational change. Maintain regular communication with LGR leads to ensure alignment. Secure cross-party commitment to the vision and investment plan. Ensure the Neighbourhood Board remains stable, community-led, and insulated from structural changes within the Council. Develop a transition plan outlining how Accountable Body responsibilities will be maintained under any new authority structure.
Risk 04. Reputational risk if outcomes are not delivered or visible. If residents do not see timely or tangible improvements, confidence in the programme and the Council may decline.	Probable (3)	Major (3)	Amber (9)	<ul style="list-style-type: none"> Development of Communications and Engagement Strategy allowing for transparency. Ensure decisions are clearly linked to community priorities.
Risk 05. Fragmented partnership working. Misalignment between partners may slow progress, weaken collaboration, or reduce the effectiveness of programme delivery	Probable (3)	Major (3)	Amber (9)	<ul style="list-style-type: none"> Establish clear roles / responsibilities through the terms of reference. Maintain regular communication between partners. Use the Neighbourhood Board as the central decision-making forum.

Risk	Likelihood	Impact	Rating	Mitigating Action(s)
Risk 06. Failure to comply with Subsidy Control Act 2022. Incorrect or non-compliant subsidy decisions could result in funding clawback, legal challenge, or reputational harm.	Possible (2)	Critical (4)	Amber (8)	<ul style="list-style-type: none"> Apply the four-limbed test for every award. Ensure legal and procurement teams review all awards – seek external advice as required. Maintain clear audit trails and decision logs. Provide training for officers and Board members on subsidy control.
Risk 07. Procurement non-compliance. Misapplication of procurement rules may delay delivery, invalidate contracts, or expose the programme to legal challenge.	Possible (2)	Critical (4)	Amber (8)	<ul style="list-style-type: none"> Follow procurement rules. Engage procurement early in project development. Maintain clear documentation and audit trails. Provide training for officers and Board members.
Risk 08. Delays in developing the 10-year vision and 4-year investment plan. Failure to meet government deadlines for plan development could delay funding release and undermine confidence in local delivery	Possible (2)	Critical (4)	Amber (8)	<ul style="list-style-type: none"> Establish a clear programme timeline with milestones. Provide structured support to the Neighbourhood Board. Use early engagement findings to shape draft priorities. Escalate risks early through governance channels Ensure alignment with WLDC PMO principles.
Risk 09. Financial mismanagement or cost escalation. Poor financial controls or rising costs may reduce the programme's ability to deliver planned outcomes within budget	Possible (2)	Critical (4)	Amber (8)	<ul style="list-style-type: none"> Apply WLDC financial processes. Develop robust business cases for all projects. Build contingency into project budgets. Conduct regular financial reporting to the Board and MHCLG.
Risk 10. Conflicts of interest affecting decision-making. Board members' personal or organisational interests may influence decisions and compromise the integrity of the programme.	Possible (2)	Critical (4)	Amber (8)	<ul style="list-style-type: none"> Require all members to complete a register of interests. Apply WLDC conflict-of-interest procedures. Ensure members recuse themselves where appropriate. Publish all declarations and actions taken. Provide training on the Nolan Principles.
Risk 11. Economic or policy changes affecting programme viability. Shifts in national policy, inflation, or economic pressures may impact funding certainty, delivery models, or programme priorities.	Possible (2)	Major (3)	Amber (6)	<ul style="list-style-type: none"> Maintain flexibility in project design. Monitor national policy developments. Build strong relationships with MHCLG. Prioritise investments that deliver long-term resilience.

2.10 Constraints

Time Constraints

- The programme must deliver a 10-year vision and a 4-year investment plan within government-defined timescales, requiring early mobilisation and sustained momentum.
- Key milestones (e.g. Board establishment, community engagement, plan development, and project initiation) must be achieved in line with MHCLG expectations to avoid delays in funding release.

Financial Constraints

- The programme is capped at £20 million over 10 years, requiring careful prioritisation to ensure investment is targeted, impactful, and sustainable.
- Inflation, rising construction costs, and market volatility may reduce the purchasing power of the allocation over time.
- Funding must comply with strict rules on subsidy control, procurement, and audit requirements, which may limit the types of interventions that can be supported.
- Ongoing revenue implications (e.g., maintenance, staffing, running costs) may exceed available budgets unless long-term sustainability is built into project design.
- Match funding or partner contributions may be limited, reducing opportunities to leverage additional investment.

Resource Constraints

- Delivery relies on limited officer capacity, with existing teams balancing PiP alongside statutory duties and other corporate priorities.
- The programme depends on sustained participation from the Neighbourhood Board, whose members are volunteers with varying availability, experience, and support needs.
- External partners (e.g., police, health, voluntary sector) may have competing priorities that limit their ability to contribute consistently.

2.11 Assumptions

- 1. Funding Certainty.** It is assumed that the full £20 million allocation will remain available over the 10-year period and will not be reduced due to national policy or fiscal changes.
- 2. Stable Governance Requirements.** It is assumed that the government's expectations for Neighbourhood Boards, transparency, and community-led decision-making will remain consistent throughout the programme.
- 3. Community Participation.** It is assumed that residents will continue to engage with the Neighbourhood Board and wider consultation activities at a level sufficient to shape and validate programme priorities.
- 4. Partner Cooperation.** It is assumed that key partners (i.e. MP, public agencies, voluntary sector organisations, and local services)—will remain committed and able to participate in programme activity.
- 5. Council Capacity.** It is assumed that WLDC will maintain sufficient officer capacity and expertise to fulfil its role as Accountable Body throughout the programme.
- 6. Economic Stability.** It is assumed that inflation, construction costs, and market conditions will remain within manageable levels.
- 7. Boundary Stability.** It is assumed that the Gainsborough West MSOA boundary will remain the defined geography for investment unless formally amended through government-approved processes.
- 8. Data Availability.** It is assumed that relevant data on deprivation, community needs, and local conditions will remain accessible to support evidence-based decision-making.
- 9. Legal and Regulatory Continuity.** It is assumed that the Subsidy Control Act, procurement rules, and financial regulations will remain broadly stable, allowing consistent application across the programme.
- 10. LGR Transition Management.** It is assumed that any Local Government Reorganisation will include clear transitional arrangements that protect the continuity of the programme and its Accountable Body responsibilities.

2.12 Project Dependencies

UK Shared Prosperity Fund (UKSPF). PiP builds on the foundations created by the UKSP fund, which has already strengthened community capacity, supported local enterprise, and

delivered early place-based improvements. By aligning priorities, sharing evidence, and coordinating engagement, PiP ensures that UKSPF activity continues to reinforce long-term community-led regeneration rather than operating in isolation.

Step Fusion. The programme also benefits from close alignment with the emerging STEP Fusion development, whose long-term economic and infrastructure impacts will shape opportunities across the district. By maintaining strong links with STEP partners, PiP can position Gainsborough West residents to benefit from future skills pathways, employment opportunities, and wider investment, ensuring that local regeneration is future-proofed and connected to regional growth.

Gainsborough Based Regeneration projects. At a town-centre level, PiP leverages other interventions for example through the Levelling Up Programme the Townscape Heritage Project, Living Over the Shops and market / public realm improvements, all of which contribute directly to the programme's objectives around creating thriving, vibrant places. Improvements to shop fronts, market infrastructure, and public-realm quality enhance the attractiveness and functionality of the town centre, supporting footfall, local business confidence, and community pride.

3.0 The Economic Case

3.01 Critical Success Factors

- **Strong and Sustained Community Leadership.** The programme must maintain active, representative, and meaningful involvement from residents through the Neighbourhood Board and wider engagement, ensuring decisions genuinely reflect local priorities.
- **Clear, Shared Long-Term Vision.** A well-defined 10-year vision and 4-year investment plan must be co-produced with the community and agreed by all partners to guide consistent, coordinated action over the life of the programme.
- **Effective Governance and Transparency.** The Neighbourhood Board must operate openly, publish decisions and papers, manage conflicts of interest, and uphold the Nolan Principles to maintain public trust and programme legitimacy.
- **Compliance with Legal and Financial Requirements.** All funding decisions must comply with the Subsidy Control Act, procurement regulations, and WLDC financial rules to protect the Council's role as Accountable Body and avoid clawback or legal challenge.
- **Sufficient Capacity and Capability.** WLDC and partners must maintain the skills, resources, and officer capacity needed to support the Board, manage funding, and deliver projects to a high standard.

- **Strong Partnership Working.** Effective collaboration between WLDC, the MP, public agencies, voluntary organisations, and community groups is essential to align priorities, share resources, and deliver integrated outcomes.
- **Robust Monitoring, Reporting, and Learning.** Clear metrics, regular reporting to government, and a commitment to learning and adaptation are essential to demonstrate impact and adjust delivery as community needs evolve.
- **Financial Sustainability and Value for Money.** Projects must be affordable, deliver long-term benefits, and avoid creating unfunded liabilities, ensuring the £20 million investment achieves maximum impact for Gainsborough West.
- **Alignment with WLDC PMO practises.** Subsequent PiP projects should be delivered in accordance with already established WLDC PMO practises. To help support this bespoke project documentation will be created to ensure the alignment with PMO principles whilst ensuring relevant information is captured.

3.02 Option Appraisal

Option A: Name. Description.

Option B: Name. Description.

3.03 Preferred Option

TEXT

4.0 The Commercial Case

4.01 Procurement Strategy

The programme will require the procurement of good and services in line with government guidance and the councils own contract and procurement procedure rules. The procurement strategy will be finalised as the interventions are developed through the investment plan. Any

procurement required as part of the establishment of the board and community engagement will be in line with contract and procurement procedure rules.

Previous experience of developing a complex procurement strategy for UKSPF interventions will feed into this work.

4.02 Delivery Options

National procurement legislation was updated in 2025 in an attempt to deliver a system that was more agile and transparent. The council have several established routes for the procurement of goods and services, each designed to balance value for money, transparency and compliance with procurement regulations. Options include:

- Open competitions
- Restricted procedures
- Competitive dialogue
- Framework agreements
- Dynamic purchasing systems
- Direct award

4.03 Preferred Option

The preferred option for each case will be considered in detail and will reflect the councils understanding of local markets, existing frameworks and a desire to drive local engagement and growth through the use of local suppliers and supply chains.

5.0 The Financial Case

5.01 Cost breakdown

The programme will receive funding and support totalling up to 20 million. The funding will be split 63% capital and 37% revenue. This funding split will inform investment and expenditure plans.

5.02 Project Funding

The funding profile was published in guidance in December 2025 and is set out in the table below.

Grant type (£ms)	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35	35/36	Total
Capital funding	0	0.12	0.67	1.46	1.46	1.46	1.46	1.46	1.46	1.46	1.46	12.43
Revenue funding	0.15	0.27	0.69	0.69	0.77	0.77	0.77	0.77	0.77	0.77	0.77	7.17
Total	0.15	0.39	1.36	2.15	2.23	2.23	2.23	2.23	2.23	2.23	2.23	19.6

The first payment of £150,000 is anticipated in Q4 25/26 and should be used to support local community engagement and the establishment of Neighbourhood Boards.

Revenue funding will be paid to local authorities in two tranches in year 1 (26/27) with 50% being paid at the start of the financial year and the remaining 50% on approval of the Pride in Place Plan.

The initial allocation of capital funding will be paid in the first tranche in year 1.

5.03 Lease Implications

Unknown until the plan is developed.

5.04 VAT Implications

Unknown until the plan is developed.

6.0 The Management Case

6.01 Governance – The Neighbourhood Board

The Neighbourhood Board is the vehicle through which a vision and long-term investment strategy for the Gainsborough West area Middle Super Output is to be developed.

The board, supported by their MP and WLDC, will be responsible for both co-producing with the wider community a Regeneration Plan for their place, which sets out a 10 - year vision and 4-year investment plan, and delivering in the interests of local people to improve the physical and social infrastructure of their community.

The Neighbourhood Board will oversee and monitor the implementation of the Regeneration Plan, and review and periodically amend the Regeneration Plan to reflect the changing context and priorities of local people.

The board will be led by an independent Chair, appointed and approved by the local MP and local authority. The Chair should act as a champion for the place and local people, ensuring engagement that reaches out into the community, to ensure decision-making is community-

led. The Chair will lead the process of recruiting and convening the Board, with the support of the local authority and the local MP. The Chair of the Board will lead the recruitment of board members, working with the local MP and local authority to ensure the Neighbourhood Board is inclusive and representative of the local community. The roles and responsibilities of the Neighbourhood Board are shown in Table 3.

Table 2: The Neighbourhood Board – roles and responsibilities

Role	Responsibility
Board Chair	<ul style="list-style-type: none"> ◦ Act as a champion for the place and the programme ◦ Provide visible leadership and ensure the Board is community-led ◦ Represent the Board in public and stakeholder settings ◦ Ensure effective, inclusive, and transparent decision-making ◦ Hold the casting vote where no majority is reached ◦ Lead the annual review of Board membership ◦ Manage meeting conduct and ensure respectful, productive discussions ◦ Approve draft and final minutes
Board Members	<ul style="list-style-type: none"> ◦ Set the long-term vision and investment priorities ◦ Make transparent, community-led decisions ◦ Uphold high standards of conduct and managing conflicts ◦ Represent the community and ensuring diverse voices are heard ◦ Monitor delivery and holding the programme to account ◦ Work collaboratively with WLDC as the Accountable Body
WLDC	<ul style="list-style-type: none"> ◦ Act as Accountable Body ◦ Provide secretariat, programme management, monitoring, and project management ◦ Ensure compliance with financial regulations, subsidy control, and procurement law ◦ Provide legal and financial assurance to MHCLG ◦ Maintain registers of interests, gifts, and hospitality

6.02 Governance – WLDCs Internal PMO Approach

WLDC is required to support the programme, both in terms of establishing and supporting the board, providing secretariat services, delivery of the programme and ongoing monitoring and reporting as the accountable body. To do this an internal programme structure will be established which will be overseen by the council's Thriving Place Strategic Delivery Panel.

The programme will exist to:

- Provide assurance, structure, and transparency for a 10-year, community-led programme.
- Enable the Neighbourhood Board to make informed, compliant, and timely decisions.
- Ensure WLDC meets its duties as Accountable Body.
- Support community capacity-building so that delivery becomes resident-led by Year 3.
- Maintain alignment with the Corporate Plan, LGR transition, and wider WLDC transformation.

The roles and responsibilities of the internal programme team are shown in Table 4.

Table 3: West Lindsey District Council – roles and responsibilities

Role	Responsibility	Officer
Programme Sponsor	<ul style="list-style-type: none"> Provide strategic leadership Ensure alignment with Corporate Plan Champion the programme Approve major changes Escalates risk and issues Supports Neighbourhood Board relationships 	S Grindrod-Smith
Programme Manager	<ul style="list-style-type: none"> Oversee programme delivery Ensure compliance Conduct boundary checks Lead business case quality Manage programme-level risks Present recommendations to the Board Oversee monitoring and benefits realisation 	W Osgodby
Project Manager	<ul style="list-style-type: none"> Lead project development and delivery Business Case development Manages delivery partners Manages project delivery inc. risks and issues Prepare monitoring returns Develop closure reports 	TBC
PMO	<ul style="list-style-type: none"> Provide governance, templates & reporting Prepare Board papers Maintain audit trail Manage documentation and change control 	Matthew Snee
Community Delivery Officer	<ul style="list-style-type: none"> Builds community capacity Integrate engagement into project development Supports benefits realisation 	Abigail Buckland
Finance Business Partner	<ul style="list-style-type: none"> Undertake relevant financial analysis of projects Monitors spend vs profile Ensure grant compliance 	TBC
Legal / Procurement	<ul style="list-style-type: none"> Provides subsidy control advice Applies four-limb test Confirms procurement routes Drafts and issues contracts/grant agreements Ensure legal compliance 	A Grieve / External
S151 Officer	<ul style="list-style-type: none"> Provide statutory financial assurance Sign annual assurance statements Ensure compliance with Managing Public Money Oversees financial governance 	P Davey

6.03 Approval Process

The PiP programme operates through a dual governance model that balances community leadership with professional oversight. The Neighbourhood Board is the primary decision-making body for the programme. WLDC acts as the accountable body and holds legal and financial responsibility for the programme. It cannot override the board's decisions however it must ensure that the decisions are lawful, compliant and deliverable. The council does not choose programme priorities, select projects or direct the board's decisions. An overview of the approval process can be found in Table 5.

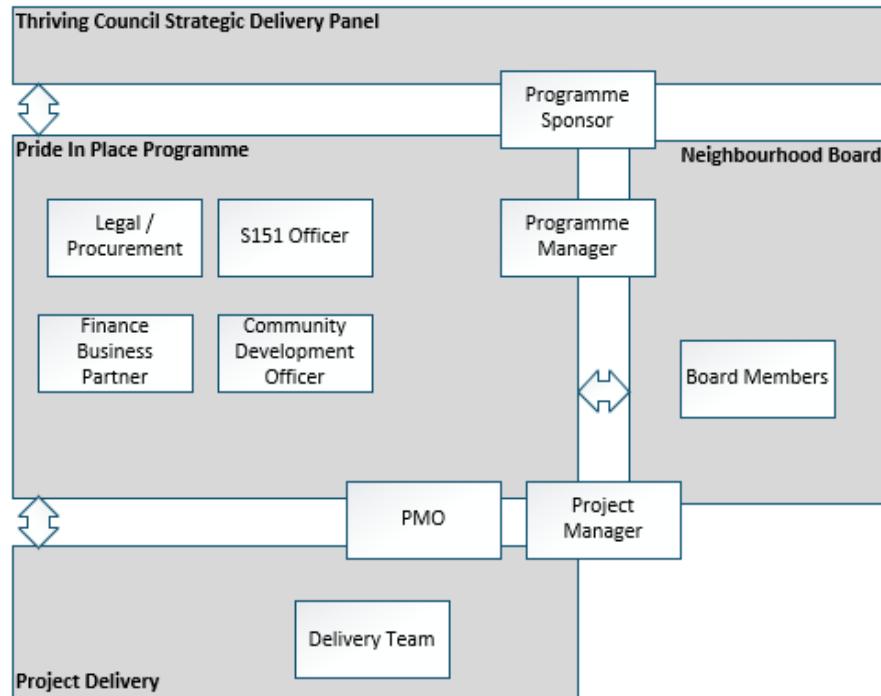
Table 4: Approval process

Forum	The Neighbourhood Board (decision-making and approvals)	WLDC (oversight and compliance)
Approvals	<ul style="list-style-type: none">• The 10-year vision and 4-year investment plan• Priorities for investment• Selection of projects• Allocation of funding within the programme• Any changes or amendments to the investment plan• Recommendations on delivery approaches• Community-led proposals / priorities	<ul style="list-style-type: none">• Compliance with financial regulations• Compliance with the Subsidy Control Act 2022• Compliance with procurement law• Whether decisions are legally sound• Whether funding allocations are auditable• The annual assurance statement to MHCLG• Contracting, commissioning, and financial transactions
Approval process	<ul style="list-style-type: none">• Decisions are made by consensus where possible• If a vote is required, each Board member has one vote• Decisions pass by simple majority.• If there is no majority, the Chair has the casting vote• Meetings are quorate when 50% of members are present• Members with a conflict of interest must not vote on that item	<ul style="list-style-type: none">• Committee review of Vision and Investment Plan prior to submission to government• Officers review Board decisions for compliance• Legal, finance, and procurement teams confirm whether decisions meet statutory requirements• The S151 officer provides annual assurance to government• WLDC may pause or refuse implementation of a Board decision only if it breaches law, regulation, or financial governance• WLDC acts as secretariat, ensuring alignment with PMO processes

6.04 Programme Structure

The PiP programme is governed through a structured delivery model that ensures both strategic oversight and community leadership. At the top level, the Thriving Place Strategic Delivery Panel provides strategic alignment, while the Programme Sponsor oversees the programme's direction and accountability. Operational delivery is led by the Programme Manager, who supports the resident-led Neighbourhood Board and coordinates with key roles including legal, finance, procurement, and community development. Project delivery is managed by the Project Manager and supported by the PMO. An overview of the structure can be seen in Figure 2.

Figure 2: Programme structure



6.05 Programme Monitoring and Reporting

Reporting to Government (MHCLG / DLUHC). The Council, as the Accountable Body, must provide regular and accurate reporting to government, including:

- **Quarterly performance reports.** Covering progress against the 4-year investment plan, delivery milestones, risks, spend, and outcomes.
- **Quarterly financial monitoring.** Detailing expenditure, commitments, variances, and forecasts.
- **Annual assurance statement.** Signed by the Council's S151 officer confirming compliance with financial regulations, subsidy control, procurement law, and programme governance.
- **Outcome and impact reporting.** Using agreed metrics to demonstrate improvements in safety, wellbeing, local environment, community participation, and economic resilience.
- **Ad-hoc returns.** Responding to government requests for updates, clarifications, or evidence.

Reporting to the Neighbourhood Board. The Council must provide the Board with:

- **Regular programme updates.** Including progress, risks, issues, and delivery performance.
- **Financial reports.** Showing spend to date, commitments, and available budget.

- **Compliance reports.** Covering subsidy control assessments, procurement routes, and legal considerations.
- **Project monitoring reports.** Summaries of project status, milestones, outputs, and risks.

Reporting by the Neighbourhood Board. The Board must publish:

- Meeting papers (5 working days before meetings)
- Draft minutes (within 10 working days)
- Final minutes (within 10 working days of approval)
- Decision logs
- Declarations of interest and how they were managed

6.06 Community Engagement

- What residents said
- How priorities were shaped
- How decisions reflect community input
- How the Board has influenced the plan

6.07 Pride in Place – Project Lifecycle

The PiP project lifecycle provides a structured, transparent, and community-centred approach to delivering neighbourhood improvements. It ensures WLDC meets its duties as Accountable Body while empowering residents to shape local priorities. Each project will run through a nine-element approach aligned to WLDCs project management approach. An overview of this is shown in Table 6.

Table 5: Project Lifecycle

Element	Action	Responsible Party
Stage One: Project Initiation		
1. Idea Generation.	1.1 Capture project ideas from residents, partners, councillors, or officers	◦ Project Manager ◦ Community Development Officer (CDO)
	1.2 Provide light-touch guidance and templates	◦ PMO
	1.3 Check alignment with Neighbourhood Plan vision	◦ Programme Manager ◦ Programme Sponsor
2. Eligibility & Boundary Check.	2.1 Confirm project fits within MSOA boundary	◦ Programme Manager
Confirmation that the project fits within the MSOA boundary and assesses any out-of-boundary proposals for neighbourhood benefit. The Project Manager conducts early feasibility checks.	2.2 Assess out-of-boundary proposals for neighbourhood benefit	◦ Programme Manager
	2.3 Conduct initial feasibility and risk screening	◦ Project Manager
3. Subsidy & Procurement Pre-Screen.	3.1 Apply four-limb test for subsidy presence	◦ Legal & Procurement Advisor
Legal and the PMO apply the four-limb test and identify the correct subsidy route. Procurement requirements are confirmed early to avoid downstream risk.	3.2 Select appropriate subsidy route	◦ Programme Manager ◦ Legal & Procurement Advisor
	3.3 Confirm procurement route and thresholds	◦ Legal & Procurement Advisor
	3.4 Consult S151 and Legal if required	◦ Programme Manager ◦ S151 Officer & Legal
Stage Two: Business Case Development		
4. Business Case Development.	4.1 Support development of objectives and outcomes	◦ Project Manager ◦ Programme Manager
The Project Manager leads development of the business case, supported by PMO structure, Finance costings, and Community Officer accessibility checks.	4.2 Assist with costings and funding profile	◦ Finance Business Partner ◦ Project Manager
	4.3 Develop delivery plan and milestones	◦ Project Manager
	4.4 Identify risks, dependencies, and mitigations	◦ Project Manager ◦ PMO
	4.5 Ensure accessibility and plain English standards	◦ CDO ◦ PMO
5. Board Decision.	5.1 Prepare decision papers and publish 5 days in advance	◦ PMO
The PMO prepares and publishes papers. The Programme Lead presents recommendations. The Neighbourhood Board makes the final decision.	5.2 Facilitate Board review and decision-making	◦ Programme Manager ◦ Programme Sponsor
	5.3 Log and publish decisions for transparency	◦ PMO
	5.4 Approve or reject projects	◦ Neighbourhood Board

Element	Action	Responsible Party
Stage Three: Project Delivery		
6. Delivery Set-Up & Contracting. Legal issues contracts or grant agreements. The Project Manager onboards delivery partners. The PMO confirms monitoring requirements.	6.1 Issue contracts or grant agreements 6.2 Execute procurement processes 6.3 Onboard delivery partners 6.4 Confirm monitoring and reporting requirements 6.5 Validate equality, safeguarding, and risk controls	◦ Legal & Procurement Advisor ◦ Legal & Procurement Advisor ◦ Project Manager ◦ PMO ◦ Programme Manager ◦ Project Manager ◦ CDO
7. Delivery & Monitoring. The Project Manager submits monitoring returns. Finance tracks spend. The PMO oversees risks, issues, and change control.	7.1 Collect monthly/quarterly monitoring returns 7.2 Financial monitoring 7.3 Monitor outputs, outcomes, risks, and engagement 7.4 Apply change control where needed	◦ Project Manager ◦ Financial Business Partner ◦ Project Manager ◦ Project Manager ◦ PMO ◦ Programme Manager ◦ Programme Sponsor
Stage Four: Benefits Realisation		
8. Benefits Realisation & Review. Evidence of impact is collected, community feedback is gathered, and lessons learned are logged. The Programme Lead assesses contribution to the 10-year vision.	8.1 Capture evidence of impact 8.2 Facilitate community feedback loops 8.3 Log lessons learned 8.4 Assess contribution to 10-year vision	◦ Project Manager ◦ CDO ◦ CDO ◦ PMO ◦ Project Manager ◦ Programme Manager ◦ CDO ◦ Programme Sponsor
9. Project Closure. Final reporting, financial reconciliation, archiving, and celebration of success complete the lifecycle.	9.1 Submit final report 9.2 Conduct financial reconciliation 9.3 Archive project documentation 9.4 Celebrate success publicly	◦ Project Manager ◦ Finance Business Partner ◦ Project Manager ◦ PMO ◦ Programme Manager ◦ Programme Sponsor

6.08 Quality Assurance

Both the programme and subsequent projects are to be delivered in accordance with WLDC's project management framework and quality assurance approach which can be viewed here. All project documentation will be saved on the council's Project Office with project delivered managed through Monday.com.

6.09 Stakeholder Management

TEXT

Table 6: Stakeholder Register

Stakeholder	Profile		Support		Engagement Activities
	Current	Proposed	Current	Proposed	

6.10 Change Management / Communications Plan

TEXT

6.11 Equality Impact Assessment

TEXT

End of report.

Agenda Item 6d



Corporate Policy and
Resources Committee

Thursday, 12th February 2026

Subject: Budget and Treasury Monitoring - Quarter 3 2025/2026 (1st April 2025 to 31st December 2025)

Report by: Director of Finance and Assets (S151 Officer)

Contact Officer: Sarah Scully
Finance Business Support Team Leader
sarah.scully@west-lindsey.gov.uk

Purpose / Summary: This report sets out the revenue, capital and treasury management activity from 1st April 2025 to 31st December 2025.

RECOMMENDATION(S):

REVENUE

- a) Members accept the forecast out-turn position of a £0.387m net contribution to reserves as of 31st December 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 accept the contribution to Earmarked Reserves (2.4.2).
- d) Committee approves the amendment to the fees and charges schedule for 2026/2027 and recommends to Council for approval and inclusion within the 2026/2027 Revenue Budget (2.3.2).

CAPITAL

- e) Members accept the current projected Capital Outturn position of £8.757m (Section 3).
- f) Members note the variances to the Capital Schemes as detailed in 3.2 with any amendments to be actioned at year end.

TREASURY

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

IMPLICATIONS

Legal: None arising as a result in this report.

Financial : FIN/144/26/CPR/SSC

REVENUE

The draft revenue forecast out-turn position for 2025/2026 is a net contribution to reserves (underspend) of **£0.387m** relating to revenue activity as of 31st December 2025.

A summary of the forecast out-turn position:

Summary of Out-turn Position 2025/2026		
	£ 000	
OUTTURN AS AT 31.12.25	(539)	BEFORE CARRY FORWARDS
CARRY FORWARDS : USE OF EARMARKED RESERVES	13	ALREADY APPROVED
SUB-TOTAL:	(525)	
CARRY FORWARDS : SERVICE REQUESTS	139	Pending approval by Management Team April 2026
NET CONTRIBUTION (TO) / FROM GENERAL FUND BALANCES:	(387)	
TOTAL CARRY FORWARDS:	152	

The forecast General Fund Balance as of 31st March 2026 is £2.198m (excluding carry forwards). which is within the range agreed by members of between £2m and £2.5m.

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 £8.757m against a revised budget of £13.974m, a variance of **£5.217m**.

The amendments to the 2025/2026 capital scheme are detailed at 3.2 and will be actioned at year end.

TREASURY

The Treasury Management activities during the reporting period are disclosed in the body of this report. Total external borrowing is currently £19.000m.

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

Average investments for Qtr.3 2025/2026 (Oct to Dec) were £17.538m, which achieved an average rate of interest of 4.107% (Qtr.2 2025/2026, July to Sept, was £16.441m, 4.267%).

Staffing:

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

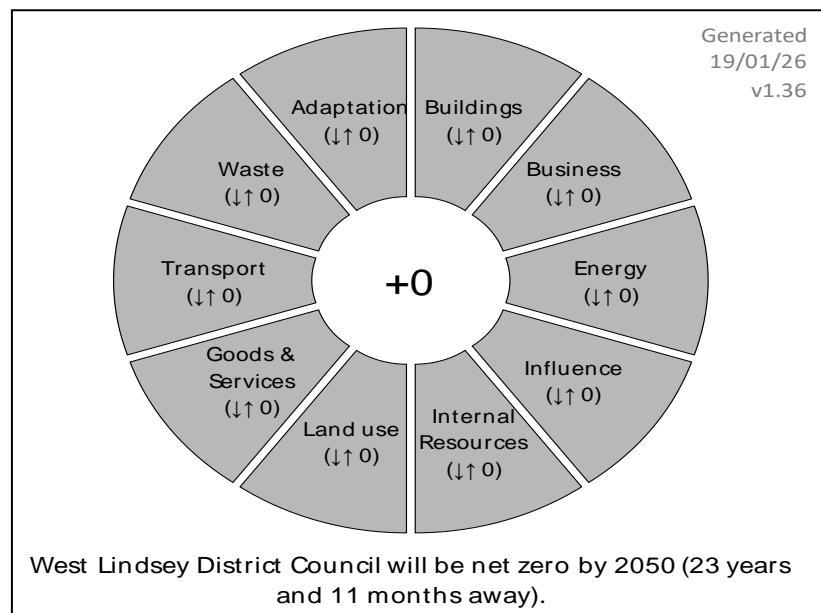
On the 22nd of April 2025 the National Employers made full and final offers of 3.2% to each of the four negotiating groups for which they have responsibility. This offer was formally accepted on the 23rd of July 2025.

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

Key Decision:

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

Yes

No

1. Executive Summary

This report provides the oversight of financial performance at the end of Quarter 3 2025/2026 for:

REVENUE

- Revenue Forecast Out-Turn (after carry-forwards) – Contribution to Reserves £0.387m. (-1.84% 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 31st December 2025.
 2. MUFG Economic Update and Interest Forecast as of 31st December 2025.
 3. UK Shared Prosperity Fund (UKSPF) Update Qtr. 3 2025/26
 4. MUFG Investment Analysis Review December 2025.

CAPITAL

- Capital Forecast Out-Turn: £8.757m against a revised budget of £13.974m, resulting in a variance of £5.217m.
- £0.052m being underspends, £0.017m being movements to revenue and £5.148m carry forwards to 2026/2027.

Members are asked to note:

- Underspends of £0.052m detailed at 3.2.1
- Movements to revenue of £0.017m detailed at 3.2.2
- Carry forward budgets to 2026/2027 of £5.148m detailed at 3.2.3

Underspends	£m
Firewall upgrade & Replacement	(0.016)
Civic Car Replacement	(0.030)
Home Upgrade Grant Phase 2	(0.001)
Vehicle Replacement Programme	(0.005)
Total	(0.052)

Carry Forwards into 2026/2027	£m
Contact Centre	(0.002)
Desktop Refresh	(0.003)
ERP Systems Phase 2	(0.348)
5-7 Market Place Redevelopment	(0.045)
Purchase of RAF Scampton	(4.750)
Total	(5.148)

Movement of Budgets to Revenue	£m
Member ICT Provision	(0.017)
Total	(0.017)

Variance Against Revised Budget	(5.217)
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TREASURY MANAGEMENT

Treasury Management Report and monitoring:

- Investments held as of 31 December 2025 were:
 - Average investment interest rate for October to December was 4.107%.
 - Total Investments at the end of Quarter 3 were £15.580m.
 - Bank Account balance £0.074m

The tables below reflect the movement on our investments and borrowing in Quarter 3:

Investment Movements	Qtr. 3 £'m
Investments B/fwd. (at 30.09.2025 including cash held at bank)	15.312
(Less) Net Capital expenditure/ Funding received	(0.712)
Add PWLB/Other LA Borrowing in year	0.000
Add/(Less) Net Revenue Expenditure	(1.489)
Add/(Less) Net Collection Fund Movement (Ctax/NNDR)	2.543
Investments carried forward (at Period end)	15.654

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 31 December 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.3
Prudential Borrowing	£'m
Total External Borrowing (PWLB)	14.000
Other Local Authorities	5.000
Internal Borrowing	16.251
Total Prudential Borrowing at 31.12.2025	35.251

2. FINAL REVENUE BUDGET OUTTURN 2025/2026

The Revenue budget forecast out-turn for 2025/2026 currently stands at a net contribution to reserves of **£0.387m** 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	8,979,300	8,970,331	(8,969)	66,900	57,931
Our People	2,121,700	2,329,400	2,503,431	174,031	0	174,031
Our Place	5,052,900	5,562,000	5,202,795	(359,205)	84,800	(274,405)
Grand Total	15,559,100	16,870,700	16,676,557	(194,143)	151,700	(42,443)
Interest Receivable	(524,700)	(524,700)	(648,100)	(123,400)	0	(123,400)
Investment Income - Property Portfolio	(1,552,700)	(1,672,000)	(1,739,645)	(67,645)	0	(67,645)
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	591,700	(94,300)	0	(94,300)
MRP/VRP (repayment of borrowing)	980,100	980,100	980,100	0	0	0
Net Revenue Expenditure	18,550,600	19,742,900	19,263,392	(479,508)	151,700	(327,808)
Transfer to / (from) General Fund	(156,600)	(2,159,700)	(2,159,700)	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	3,571,800	3,571,800	0	0	0
Amount to be met from Government Grant or Council Tax	21,078,300	21,155,000	20,675,492	(479,508)	151,700	(327,808)
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	(538,542)	(538,542)	151,700	(386,842)

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.	(£48)	↑
Our Place	Street Cleansing - Hire of sweepers saving due to the accounting rules for leased plant (IFRS16).	(£75)	New
Our Council	Corporate Contingency budget not required.	(£51)	↔
Our Council / Our Place	Fuel - average price per litre to date £1.07, forecast £1.09 for remainder of year (compared to £1.10 average price per litre for the year 2024/2025).	(£33)	↓
PRESSURES			
Our Council	Insurance Premiums - Increase due to renewal volume changes.	£30	↑
	Various forecast outturn variances <£10k.	£24	↓
		(£153)	

Cluster	INCOME	Total £000	Direction of Travel From Prev. Qtr.
BUDGETED INCOME EXCEEDED			
Corporate Accounting	Interest Receivable (£123k), Interest Payable (£94k).	(£217)	↑
Our Council	Supplementary Services - Big Bin Hire (£4k). Bulky Waste Collections (14k).	(£18)	↓
Our Council	Commercial Waste income due to increased customer base.	(£19)	↓
Our Place	Property Services - Rent increases.	(£27)	New
Our Place	Planning Fee Income has exceeded budgeted levels due to completion of a number of large applications.	(£95)	New
Funding	Windfall Income: Government Grants - MHCLG - Internal Drainage Board Levies Support.	(£59)	↔
BUDGETED INCOME NOT ACHIEVED			
Our Council	Legal Service income. No dividend is expected in 2025/2026.	£20	↔
Our Council	Crematorium income is down against forecast due to an increase in direct cremations and farewell services.	£69	New
Our Place	Local Land Charge Search Fee income below budget due to reduced demand.	£14	New
Our People	Housing Standard - Less Civil penalty notices issued £7k. £25k relates to budgeted income from Selective Licensing scheme which didn't proceed.	£32	New
Our People	Housing Benefits Subsidy - forecast loss of subsidy reclaimed on supported accommodation placements £90k, reduced by budget savings against Housing Benefit administration (£24k).	£66	↑
			(£234)
SERVICE BUDGET VARIANCE		(£111)	
CORPORATE BUDGET VARIANCE		(£276)	
TOTAL VARIANCE		(£387)	

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 £0.014m 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 (MTFP) from 2026/2027, with a forecast net income of £0.018m pa.

- **Commercial Waste**

Commercial Waste income is forecast to generate £0.019m above the target for the year due to an increase in customer base.

- **Insurance Premiums**

There is a pressure of £0.030m 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 consider 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 £0.010m pa paid to West Lindsey District Council across the previous three financial years.

There is no dividend expected in 2025/2026.

- **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.

- **Crematorium**

There is a forecast pressure on income of **£0.069m** for standard cremation services, partly due to an increase in direct cremations and farewell services. The MTFP reflects the latest business plan, as presented to Corporate Policy and Resources Committee in October 2024.

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 £0.024m budget saving against Housing Benefit administration – with a net forecast pressure of **£0.066m**.

- **Housing Standards**

There is a forecast pressure on income of **£0.032m** against the fees and charges budget for this service. £0.007m is due to a forecast reduced number of civil penalty notices being issued in 2025/2026. £0.025m relates to the Selective Licensing Scheme with budgeted income not being realised due to the scheme not proceeding.

2.2.3 Our Place

- **Fuel**

There is a forecast underspend against fuel budgets of £0.033m. The average fuel price to date is £1.07 per litre, with an average price of £1.09 per litre forecast for the remainder of the year (compared to the average price paid per litre during 2024/2025 of £1.10).

- **Street Cleansing - Hire of Sweepers**

There is a forecast underspend against vehicle hire budgets of £0.075m. The service holds a budget for the hire of sweepers and has entered into a lease agreement for two sweepers during 2025/2026.

A change in accounting rules for the lease of property, plant and equipment (accounting standard IFRS16 effective from the 1st of April 2025) means that the sweepers must be treated as a Right of Use Asset (ROUA) on our balance sheet instead of as a service revenue cost.

Whilst there is a saving in year one of the agreement, capital costs are applied from year two and for a year following the end of the agreement. This has been reflected in the MTFP with effect from 2026/2027.

- **Land Based Administration**

There is a forecast pressure of £0.014m for land charge search fees due to reduced demand.

- **Planning**

Planning application fee income is forecast to generate £0.095m above the target for the year due to the completion of a number of large developments.

- **Property Services**

There is additional income forecast of £0.027m due to additional income following RPI reviews of rent which were due in year for a number of properties.

2.2.4 Corporate Accounting

- **Interest Payable/Receivable**

Income for interest receivable is £0.123m 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. In addition,

there is a forecast underspend on interest payable of £0.094m due to a lower borrowing requirement than forecast at the time of budget setting for 2025/2026.

2.2.5 Funding

- **Windfall income**

We have received windfall grant income of £0.059m in relation to a Government Grant 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 £0.048m is reported against employee costs:

Underspend of £0.048m 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 £4.793m has been received in Fees and Charges income during 2025/2026 to date against a budget of £4.727m, a variance of £0.066m.

The significant variance forecast for the year end is:

- Gain in Planning income £0.095m (see 2.2.3 for details)
- Gain in Commercial Waste Services income £0.019m (see 2.2.1 for details)
- Gain in Supplementary Services – Big Bin Hire income £0.004m and Bulky Waste Collection income £0.014m (see 2.2.1 for details)
- Shortfall in Crematorium income £0.069m (see 2.2.1 for details)
- Shortfall in Housing Standard income £0.032m (see 2.2.2 for details)
- Shortfall in Land Based Administration income £0.014m (see 2.2.3 for details)
- Shortfall in Street Cleansing income £0.012m (see 2.2.3 for details)

2.3.2 Amendment to Fees and Charges Schedule 2026/2027

a) Licensing – Primate Licence (non-statutory)

Animal Welfare (Primate Licences) England Regulations 2024 comes into force on the 1st of April 2026 and as such the Council must ensure that all private primate keepers in England hold a licence, effectively banning the keeping of primates in improper, domestic, pet-like conditions. Licensed keepers must meet strict, species-specific welfare standards, with inspections by local authorities. Non-compliance can result in unlimited fines or removal of the animal.

Councils are responsible for issuing licences and inspecting, with penalties for illegal keeping. A vet or other suitably qualified person will be required to inspect with an officer of the council; this is a very similar process to dog breeding and hiring out horses' licences and we propose a fee similar to that applied to those licences which from April 26 will be £463. VAT is not applicable to this fee.

As it stands there is one application that we know will be made after the 1st April 2026.

Prosperous Communities Committee		Licensing					
NON STAT	Primate Licence [New or Renewal + vet fee]	2025/26	Proposed Increase / (Decrease)	2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type or £	£	£	£	
				£463.00	£0.00	£463.00	OS

2.4 Use of and Contribution to Reserves – Net Movement to Reserves £0.041m

2.4.1 Use of Reserves – Delegated Decision - £0.051m

The Chief Finance Officer has used delegated powers to approve the use of earmarked reserves up to £0.050m.

Use of Reserves for 2025/2026

- £0.004m from the Property Asset Fund Reserve. Expenditure to support changes at the Guildhall ready for the implementation of the new meeting room equipment, plus a new desk in reception and a power/data pole.
- £0.027m from the ICT reserve. Contribution towards the one-off cost for Flare Licences for Building Control.

Use of Reserves for 2026/2027

- £0.020m from the Environmental and Climate Change reserve. Revenue costs to support the delivery of the Environment and Sustainability strategy. This use of Earmarked Reserve has been drawn down into the service in 2026/2027 through the MTFP.

2.4.2 Contribution to Reserves – Delegated Decision - £0.010m

The Chief Finance Officer has used delegated powers to approve the contribution to earmarked reserves up to £0.050m.

- £0.010m to the Vehicle Replacement Reserve. Proceeds from the sale of six obsolete operational service vehicles. The total income received 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 £0.665m.

The spend eligibility deadline for both UK Shared Prosperity Fund (UKSPF) and Rural England Prosperity Fund (REPF) was previously 31st of March 2026, this has been extended to the 30th of September 2026. Costs must be related to activity that takes place on or before the 30th of September 2026. As schemes were progressing in West Lindsey, this is unlikely to have a significant impact but will provide more time to ensure the grant will be fully utilised. An update on the UKSPF is provided at [Appendix 3](#).

2.5.1 Successful Grant Bids and New Grant determinations

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

Grant Issued By	Name of Grant	£
Department for Work & Pensions (DWP)	Rent Allowance	2,358,795
Department for Environment, Food & Rural Affairs (DEFRA)	Extended Producer Responsibility Grant	654,614
Department for Levelling Up, Homes and Communities (MHCLG)	Funding Floor	146,517
Department for Levelling Up, Homes and Communities (MHCLG)	New Home Bonus	124,839
Lincolnshire County Council	Household Support Fund	112,628
Department for Environment, Food & Rural Affairs (DEFRA)	Food Waste Grant	81,122
Department for Levelling Up, Homes and Communities (MHCLG)	Recovery Grant	76,191
Midlands Neyt Zero Hub (MNZH)	Warm Homes Local Grant	68,550
National Heritage Lottery	Townscape Heritage (THI)	66,096
Department for Work & Pensions (DWP)	Housing Benefit Admin Grant	53,346
Department for Levelling Up, Homes and Communities (MHCLG)	Housebuilding Support Fund Grant	48,000
Department for Levelling Up, Homes and Communities (MHCLG)	National Insurance grant	31,075
Department for Levelling Up, Homes and Communities (MHCLG)	Renters Rights Grant	28,627
Department for Levelling Up, Homes and Communities (MHCLG)	Revenue Support Grant	22,952
Lincolnshire County Council	Homes For Ukraine	8,474
Department for Work & Pensions (DWP)	Rent Rebate	1,686
Home Office	Asylum Dispersal Grant	1,600
Department for Environment, Food & Rural Affairs (DEFRA)	Taxi Database	597
Department for Work & Pensions (DWP)	ATLAS IT	523
Department for Environment, Food & Rural Affairs (DEFRA)	Animal Welfare	208
		3,886,440

Income and expenditure budgets will be created to reflect the grant being received and spend activity where applicable.

Other Items for information

2.6 Planning Appeals

In Quarter 3 2025/2026, to the end of December 2025, there were five appeals determined – four of 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
October	2	0	2
November	1	0	1
December	2	1	1
Total for Quarter 3	5	1	4

2.7 Aged Debt Summary – Sundry Debtors Aged Debt Summary Quarter 3 2025/2026 Monitoring Report

At the end of December 2025, there was a total of £0.180m outstanding debt in the system over 90 days. Much of this debt was over 150 days old (94%) and comprised of:

- Housing £0.048m
- Environmental Services £0.039m
- Property Services £0.035m
- ICT £0.013m
- Building Control £0.013m

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.

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
177,446	Quarter 3 - ending Dec 2025	8,526	2,182	169,260	179,967

2.8 Changes to the Organisation Structure

2.8.1 Commercial Services –

New Events officer. This is a new permanent post.

Development officer (Culture). A fixed term post has been made permanent.

These posts were approved by Corporate Policy and Resources committee on the 13th of November 2025. They will be partly funded from the budget provision for cultural officers allocated within the Budget Pressure Contingency budget, with a pressure of c£0.050m from 2027/2028.

2.8.2 Homelessness Prevention/Relief - Homelessness Prevention officer. A fixed term post has been made permanent. This post will be funded from Asylum and Homelessness Grants, with no impact on the MTFP.

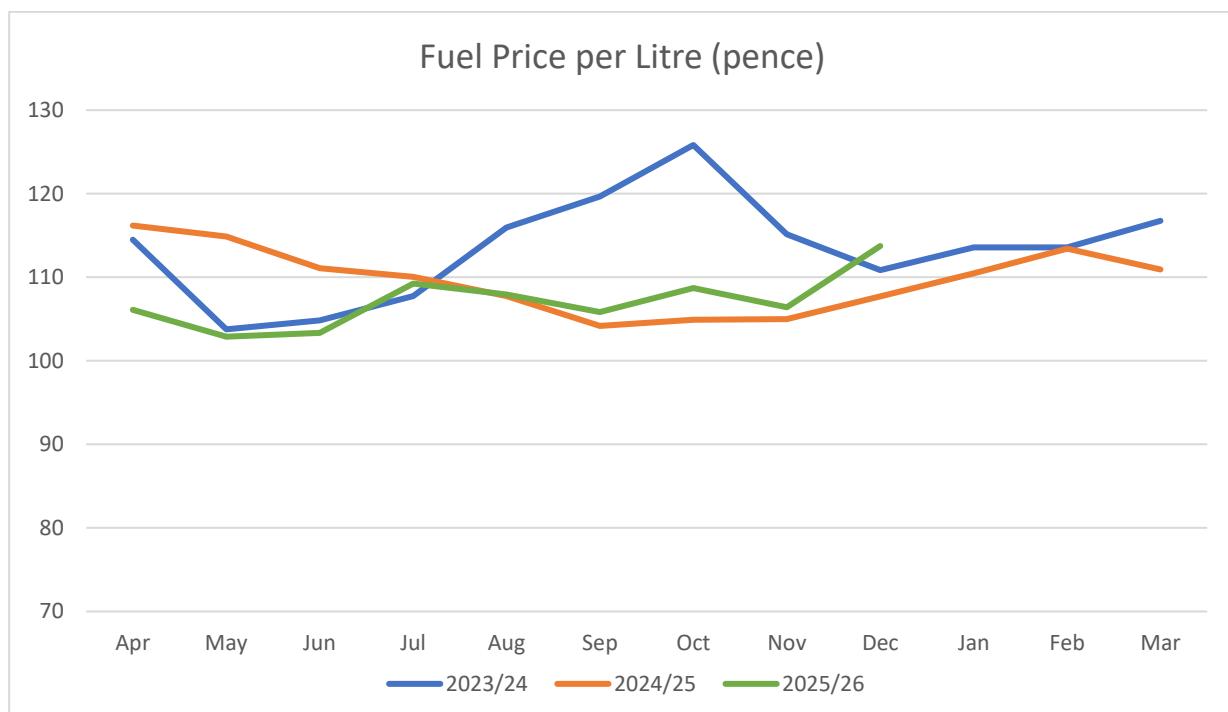
2.8.3 Markets - Market Erectors. Four new permanent posts. These posts will be funded by reducing the service agency budget, with no impact on the MTFP.

2.9 Fuel

2.9.1

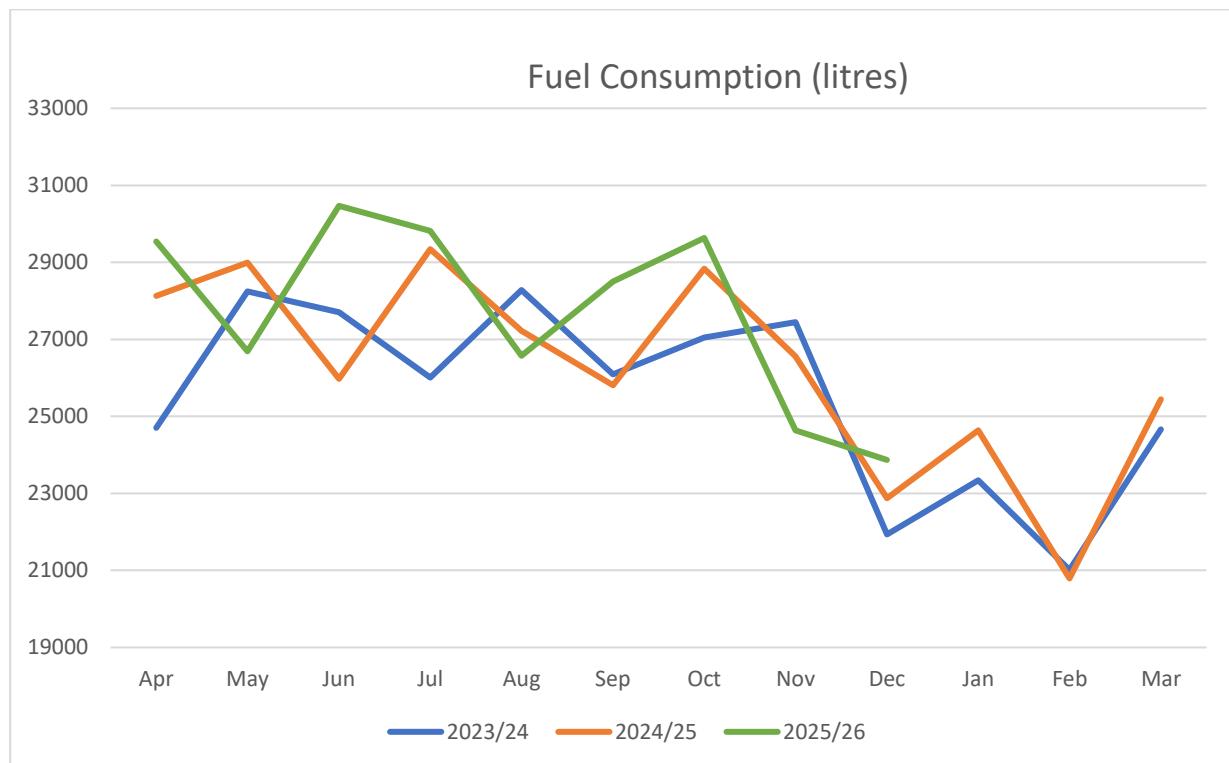
The chart below shows the actual price paid per litre of fuel, in pence, for each year from 2023/2024 to 2025/2026.

The prices shown for 2025/2026 are actuals to date, for the period April to December 2025, at an average of £1.07 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 December 2025.

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



3.1 CAPITAL UPDATE – Quarter 3 2025/2026

3.1.1 The Capital Budget forecast out-turn is £8.757m against a revised budget of £13.974m. This results in a variance (underspend) of £5.217m.

This is made up of:

- £0.052m net underspend
- £0.017m movement of budget to revenue
- £5.148m requested carry forward to 2026/2027

The above will be reviewed and actioned at year end through the final outturn report for 2025/2026.

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

3.2 Forecast Capital Outturn 2025/2026

The detailed capital monitoring table is included within the report at **Appendix 1**. The variances relate to the following schemes and any amendments to capital schemes will be actioned at year end following completion of the Outturn report:

3.2.1 Scheme Underspends - £0.052m

- **Firewall Upgrade & Replacement** - Procurement completed with actual capital costs less than anticipated. Underspend of £0.016m.
- **Civic Car Replacement** - Report proposing the sale of the civic car was approved by Corporate Policy and Resources committee on the 11th December 2025. The sale is now complete with proceeds of £0.016m being held in capital receipts. Underspend against the capital scheme of £0.030m.
- **Home Upgrade Grant Phase 2** - small underspend of £0.001m after reconciliation of the scheme.
- **Vehicle Replacement Programme** – There is one Bulky Waste vehicle pending which is due to arrive February 2026. Underspend of £0.005m.

3.2.2 Movement of budgets to revenue - £0.017m

- **Member ICT Provision** - ICT Membership equipment will now be a revenue cost due to the low value of the equipment purchased. £0.017m to be moved to revenue.

3.2.3 Carry Forward Budgets to 2026/2027 - £5.148m

- **Purchase of RAF Scampton** – the sale of Scampton is not expected to complete until September 2026. Carry forward £4.750m to 2026/2027.
- **ERP Systems Phase 2** - Income management is the only live project, so retain

£0.050m in 2025/2026. Balance of £0.348m to be carried forward to 2026/2027 for future systems improvements, to be confirmed in 2026/2027.

- **5-7 Market Place Redevelopment**- Awaiting confirmation of final account figure. Timescales unknown. Carry forward £0.045m to 2026/2027.
- **Contact Centre** - AI Phase still to be completed. Carry forward £0.002m to 2026/2027.
- **Desktop Refresh**- Orders complete for 2025/2026 carry forward £0.003m to 2026/2027.

3.3 Acquisitions, Disposals and Capital Receipts

3.3.1 The Council has made the following acquisitions during Quarter 3 which have been added to the asset register:

Asset	Acquisition Date	Capital Scheme	Acquisition Amount £
29 Brewster Road, Gainsborough	17/10/2025	Local Authority Housing Fund - Temporary Accommodation	79,018
Guildhall - generator	26/11/2025	Capital Enhancements to Council Properties	27,140
28 Warren Close Gainsborough	08/12/2025	Local Authority Housing Fund - Temporary Accommodation	72,503
2 Waverley Mews, Market Rasen	15/12/2025	Local Authority Housing Fund - Temporary Accommodation	131,250
			309,911

3.3.2 The Council has processed disposals of the following assets during Quarter 3:

Asset	Disposal Date	Processed Date	Disposal Amount £
VN17 DNO Elite 6 6x2 26 Ton RCV	30/09/2025	20/10/2025	2,000
WM68 HCG Tipper	30/09/2025	20/10/2025	1,500
WM68 HCD Tipper	30/09/2025	20/10/2025	1,250
VE18 JPF Elite 6 6x2 26 Ton RCV	30/09/2025	20/10/2025	2,250
Trinity Arts Centre - portable staging	15/12/2025	17/12/2025	1,833
			8,833

3.3.3 Capital Receipts (>£0.010m)

No capital receipts were received in 2025/2026 at the end of Quarter 3.

4. TREASURY MONITORING – Quarter 3 (October to December 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 October to December had an average yield of 4.107% (including CCLA) and 4.019% (excluding CCLA). The Council budgeted to receive £0.519m of investment income during 2025/2026, £0.603m is forecast to be achieved for 2025/2026 as at the end of December.

4.3 Interest Rate Forecasts

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

MUFG Corporate Markets Interest Rate View 22.12.25														
	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29	
BANK RATE	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	
3 month ave earnings	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	
6 month ave earnings	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40	
12 month ave earnings	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60	
5 yr PWLB	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	
10 yr PWLB	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70	
25 yr PWLB	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20	
50 yr PWLB	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00	

Appendix 2 details MUFG commentary on the economy and interest rate forecasts.

4.4 Investments

The Council held investments of £15.580m on 31 December 2025. The table below details these investments for Quarter 3:

	Qtr. 3
Investments at Qtr. 3 (Dec 25)	£'m
LGIM Money Market Fund	6.880
CCLA Money Market Fund	5.500
Local Authority	2.000
Lloyds Bank Deposit Account	0.200
CCLA Property Fund	1.000
Insight Money Market Fund	0
Total	15.580

4.5 Investment in Local Authority Property Fund (CCLA)

The total the Council has invested now stands at £1m (of an approved £4m). Interest is receivable on a quarterly basis.

4.6 New External Borrowing

No new external borrowing was taken between October to December 2025.

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

A further £5.0m will be borrowed during Quarter 4, January to March 2026.

4.7 Total Prudential Borrowing at Quarter 3

	Qtr. 3
Prudential Borrowing	£'m
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 31 December 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:

	Original £'m	Qtr. 3 £'m
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 (15.580)
Net Borrowing	11.000	8.420
Prudential Indicators		
Capital Expenditure	13.383	8.758
Capital Financing Requirement (CFR)	35.251	35.251
<i>Of Which is Commercial Property</i>	18.661	18.661
Annual change in CFR*	(0.834)	(0.834)
External Debt	24.000	24.000
Under/(over)borrowing	11.251	11.251
Ratio of financing costs to net revenue stream*	8.94%	7.54%
Incremental impact of capital investment decisions:		
Increase/Reduction (-) in Council Tax (band change per annum)	£0.00	£2.08

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	19,600	(15,600)	0	Procurement completed. Actual capital costs less than anticipated.	31/08/2025	0	0
Our Council											
Capital Enhancements to Council Properties	BAU	109,725	125,000	430,600	430,600	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	0	(30,000)	0	CP&R meeting on 11/12/25 approved the sale of the civic car - car will be sold in early new year with proceeds held in capital receipts.	31/03/2026	0	0
Contact Centre	Stage 2	0	0	2,100	0	0	(2,100)	AI Phase still to be completed. Funding will be transferred from CRM system scheme once the cost are known. Carry forward £2.1k to 2026/27.	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	12,321	12,100	14,900	12,300	0	(2,600)	Orders complete for 2025/26 carry forward £2.6k to 2026/27.	31/08/2026	0	0
ERP Systems Phase 2	Stage 2	6,270	200,000	398,400	50,000	0	(348,400)	Income management is the only live project, so retain £50k in 2025/26. Balance of £348.4k to be carried forward to 2026/27 for future systems improvements, to be confirmed in 2026/27.	31/03/2028	0	0
Guildhall Meeting Room equipment	Stage 3	0	0	11,900	11,900	0	0		31/03/2026	0	0
Member ICT Provision	Stage 3	0	0	16,700	0	(16,700)	0	ICT Membership equipment will be revenue cost due to value.	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	117,340	0	303,700	303,700	0	0		31/03/2026	0	0
Changing Places Unit	Stage 3	0	0	100,000	100,000	0	0		31/03/2026	0	0
Disabled Facilities Grants	BAU	629,072	736,200	983,200	983,200	0	0		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	1,319,300	1,318,307	(993)	0	Project now complete.	31/07/2025	0	0
Local Authority Housing Fund - Resettlement	Stage 3	379,010	410,700	379,000	379,010	10	0		31/03/2026	0	0
Local Authority Housing Fund - Temp Accommodation	Stage 3	472,461	385,500	872,900	872,900	0	0		31/03/2026	0	0
Parks Fund Project	Stage 3	0	0	47,500	47,500	0	0		31/03/2026	0	0
Warm Homes Local Grant	Stage 3	0	0	400,000	400,000	0	0		31/03/2026	0	0
Our Place											
1.3 Town Centre Regeneration	Stage 3	104,485	0	185,300	185,300	0	0		31/03/2026	0	0
1.3 Town Centre Regeneration- commercial premises grant	Stage 3	0	0	289,700	289,700	0	0		31/03/2026	0	0
5-7 Market Place Redevelopment	Stage 3	0	44,900	44,900	0	0	(44,900)	Awaiting confirmation of final account figure. Timescales unknown.	unknown	0	44,900
CCTV Expansion	Stage 3	0	0	18,400	18,400	0	0		31/03/2026	0	0
Food Waste Collection	Stage 2	220,000	80,000	333,600	333,600	0	0		31/03/2026	0	0
Gainsborough Heritage Regeneration	Stage 3	116,711	365,746	184,546	184,546	0	0		30/09/2026	0	0
Hemswell Cliff Investment for Growth	Stage 2	74,042	104,670	104,670	104,670	0	0		31/03/2026	0	0
Market Rasen 3 year vision	Stage 3	574	0	600	574	(26)	0		30/09/2026	0	0
Purchase of RAF Scampton	Stage 2	0	4,750,000	4,750,000	0	0	(4,750,000)	Sale of Scampton is not expected to complete until Sept 2026. Carry forward £4.75m to 2026/27.	30/09/2026	0	0
Shop Front Improvement	Stage 3	5,000	22,900	5,000	5,000	0	0		30/09/2026	0	0
Thriving Gainsborough - Cinema	Stage 3	1,173,747	0	691,100	691,100	0	0		30/06/2025	0	0
Thriving Gainsborough - Market Place/Streetscape	Stage 3	46,073	150,000	222,500	222,500	0	0		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	9,027	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	659,000	653,700	(5,300)	0	The only outstanding vehicle purchase is the replacement of the Bulky Waste vehicle. This is due to arrive February 2026.	BAU	0	0
Total Capital Programme Gross Expenditure		5,730,859	8,592,616	13,974,116	8,757,498	(68,618)	(5,148,000)			0	44,900

APPENDIX 2 – MUFG Economics Update and Interest Forecast as of 31 December 2025

1. Economics update

- The third quarter of 2025/26 saw:
 - A -0.1% m/m change in real GDP in October, leaving the economy no bigger than at the start of April.
 - The 3m^{yy} rate of average earnings growth excluding bonuses fall to 4.6% in October, having been as high as 5.5% earlier in the financial year.
 - CPI inflation fall sharply from 3.6% to 3.2% in November, with core CPI inflation easing to 3.2%.
 - The Bank of England cut interest rates from 4.00% to 3.75% in December, after holding in November.
 - The 10-year gilt yield fluctuate between 4.4% and 4.7%, ending the quarter at 4.5%.
- 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 (subsequently revised down to 0.2% q/q). Nonetheless, the 0.0% m/m change in real GDP in July, followed by a 0.1% m/m increase in August and a 0.1% decrease in September will have caused some concern (0.1% q/q). October's disappointing -0.1% m/m change in real GDP suggests that growth slowed to around 1.4% in 2025 as a whole.
- Sticking with future economic sentiment, the composite Purchasing Manager Index (PMI) for the UK rose from 51.2 in November to 52.1 in December, suggesting the economy may be benefitting somewhat from pre-Budget uncertainty fading. This may also reflect a diminishing drag from weak overseas demand. While the services PMI rose from 51.3 to 52.1, the improvement in the manufacturing output balance from 50.3 to 51.8 was larger. Indeed, the manufacturing sector has been more exposed to the recent weakness of external demand and has lagged the services sector since the end of last year.
- Turning to retail sales volumes, and the 1.5% year-on-year rise in September, accelerating from a 0.7% increase in August, marked the highest gain since April. Nonetheless, the 0.1% m/m fall in retail sales volumes in November built on the 0.9% m/m drop in October, suggesting the longer-lasting effects of weak employment and slowing wage growth are impacting. Moreover, the decline in the GfK measure of consumer confidence from -17 in October to -19 in November suggests that consumers are not that optimistic at present.
- Prior to the November Budget, the public finances position looked weak. The £20.2 billion borrowed in September was slightly above the £20.1 billion forecast by the OBR. For the year to date, the £99.8 billion borrowed is the second highest for the April to September period since records began in 1993, surpassed only by borrowing during the COVID-19 pandemic. The main drivers of the increased borrowing were higher debt interest costs, rising government running costs, and increased inflation-linked benefit payments, which outweighed the rise in tax and National Insurance contributions.
- Following the 26 November Budget, the Office for Budget Responsibility (OBR) calculated the net tightening in fiscal policy as £11.7bn (0.3% of GDP) in 2029/30, smaller than the consensus forecast of £25bn. It did downgrade productivity growth by 0.3%, from 1.3% to 1.0%, but a lot of that influence was offset by upgrades to its near-term wage and inflation forecasts. Accordingly, the OBR judged the Chancellor was going to achieve her objectives with £4.2bn to spare. The Chancellor then chose to expand that headroom to £21.7bn, up from £9.9bn previously.

- Moreover, the Chancellor also chose to raise spending by a net £11.3bn in 2029/30. To pay for that and the increase in her headroom, she raised taxes by £26.1bn in 2029/30. The biggest revenue-raisers were the freeze in income tax thresholds from 2028/29 (+£7.8bn) and the rise in NICs on salary-sacrifice pension contributions (+£4.8bn). The increase in council tax for properties worth more than £2.0m will generate £0.4bn.
- After the Budget, public net sector borrowing of £11.7bn in November was comfortably below last November's figure of £13.6bn and was the lowest November borrowing figure since 2021, mainly due to tax receipts being £5.4bn higher, largely because of the hike in employer NICs in April 2025. Cumulative borrowing in the first eight months of 2025/26 was still £10bn above last year's total. However, lower inflation and a disposal of assets ahead of the Budget should mean borrowing in 2025/26 comes in below last year's total.
- 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, the 38,000 fall in payroll employment in November was the tenth monthly decline in the past 13 months, causing the annual growth rate to slow further, from -0.5% to -0.6%. The number of job vacancies in the three months to November 2025 stood at 729,000 (the peak was 1.3 million in spring 2022) but the less reliable Labour Force Survey data showed that employment fell by 16,000 in the three months to October, with the unemployment rate rising further, from 5.0% to 5.1%. All this suggests the labour market continues to loosen, albeit at a slow pace.
- A looser labour market is driving softer wage pressures. The 3myy growth rate of average earnings including bonuses eased from 4.9% in September to 4.7% in October. And excluding bonuses, the 3myy rate slowed from 4.7% to 4.6%. Regular private sector pay growth continued to slow from 4.2% to 3.9%. That left it broadly on track to meet the Bank's end of December prediction of 3.5%.
- CPI inflation fell sharply in November, easing from 3.6% in October to 3.2%. This was the third consecutive softer-than-expected inflation outturn and suggests that disinflation is well underway. There was a widespread easing in price pressures with inflation slowing in 10 of the 12 main categories. Core inflation fell from 3.4% to 3.2% and services inflation dipped from 4.5% to 4.4%. However, a great deal will depend on the adjustments to regulated and indexed prices scheduled for next April. Capital Economics forecast CPI inflation to drop from 3.2% in March to 2.0% in April, thereby leaving inflation on track to settle at the 2.0% target, or below, by the end of 2026.
- An ever-present issue throughout recent 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 a high of c4.8%, before ending June 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 kept yields elevated over 4.70% although, subsequently, gilt

yields fell back after the Budget, supported by a tighter fiscal plan, fewer tax hikes required following a smaller-than-expected downgrade to the OBR's fiscal forecast, and a favourable shift in bond issuance away from long-dated debt. Gilt yields hovered around 4.5% at the end of the quarter.

- 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 ended June at 8,761, around 2% higher than its value at the end of March and more than 7% above its level at the start of 2025. Since then, the FTSE 100 has enjoyed a further significant jump in value. The stock market hit new record highs above 9,900 in Mid-November, driven by a global rebound on hopes of a US government-shutdown resolution, expectations of a December rate-cut, and strong corporate earnings. Despite some jitters around Budget time, the FTSE 100 closed Q4 at 9,931, 5% higher than at the end of September and 22% higher since the start of 2025.

MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November, 18 December 2025

- There were six Monetary Policy Committee (MPC) meetings held between April and December. 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 was wary of making any further rate cuts until inflation begins its slow downwards trajectory back towards 2%.
- 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). Moreover, 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 suggested the Bank still thought interest rates will fall further.
- At the 6 November meeting, Governor Bailey was once again the deciding vote, keeping Bank Rate at 4% but hinting strongly that a further rate cut was imminent if data supported such a move. By 18 December, with November CPI inflation having fallen to 3.2%, and with Q2 GDP revised down from 0.3% q/q to only 0.2% q/q, and Q3 GDP stalling at 0.1%, the MPC voted by 5-4 to cut rates further to 3.75%. However, Governor Bailey made it clear that any further reductions would require strong supporting data, and the pace of any further decreases would be slow compared to recent months. The markets expect Bank Rate to next be cut in April

2. Interest Forecast

These are forecasts for Bank Rate, average earnings and PWLB certainty rates, gilt yields plus 80 bps.

MUFG Corporate Markets Interest Rate View 22.12.25													
	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
BANK RATE	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	3.80	3.50	3.50	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	3.80	3.50	3.50	3.40	3.30	3.30	3.30	3.40	3.40	3.40	3.40	3.40	3.40
12 month ave earnings	3.90	3.60	3.60	3.50	3.40	3.50	3.50	3.50	3.50	3.50	3.60	3.60	3.60
5 yr PWLB	4.60	4.50	4.30	4.20	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10	4.10
10 yr PWLB	5.20	5.00	4.90	4.80	4.80	4.70	4.70	4.70	4.70	4.60	4.60	4.60	4.70
25 yr PWLB	5.80	5.70	5.60	5.50	5.50	5.40	5.30	5.30	5.30	5.20	5.20	5.20	5.20
50 yr PWLB	5.60	5.50	5.40	5.30	5.30	5.20	5.10	5.10	5.10	5.00	5.10	5.00	5.00

Our last interest rate forecast update was undertaken on 11 August. Since then, a combination of tepid growth (0.2% q/q GDP for Q2 and 0.1% q/q GDP for Q3), falling inflation (currently CPI is 3.2%), and a November Budget that will place more pressure on the majority of households' income, has provided an opportunity for the Bank of England's Monetary Policy Committee to further reduce Bank Rate from 4% to 3.75% on 18 December.

APPENDIX 3 – UK Shared Prosperity Fund (UKSPF) Update Qtr. 3 2025/2026

Progress: All elements (five) of WLDC's 2025/2026 UKSPF/REPF programme are live and progressing to both planned delivery and spend profiles. We have already met/exceeded forecast outputs/outcomes for a number of programme elements and we expect to be able to report significant spend and outputs to North East Lincolnshire Council (local accountable body) for Qtr. 3 2025/2026 across all five measures. As such there are currently no delivery/spend risks with regards to our programme.

Forward Look: Government have confirmed an extension of the 2025/2026 UKSPF/REPF programme spend window from 31/03/26 to 30/09/26 (this is a spend extension only and does not include any new funding allocations). Although the majority of WLDC delivery will be completed by 31/03/26, should any of our partner authorities (Greater Lincolnshire) have any 2025/2026 programme underspends (this is very unlikely given the Government's spend extension), we have identified WLDC programme extensions (to approved activity) worth c.£0.145m which could utilise any partner underspends.

UKSPF Programme 2025/2026

Summary as at 31/12/2025

Project	Grant	Match Funding	Total Funding	Actuals (Grant Funded)	Actuals (Match Funded)	Commitments	Balance
	£	£	£	£	£	£	£
1.1 Flagship Community Grant Programme - Grant (UKSPF)	22,500	150,000	172,500	17,495	26,372	59,574	69,059
1.2 Support Arts, Sport and Active Leisure	20,000		20,000	1,018			18,983
1.3 Town Centre Regeneration	140,000		140,000	56,092		79,879	4,029
2.1 Flagship WL Business Support Programme	40,000		40,000	28,050		11,950	0
2.3 Growing innovation	50,000	100,000	150,000			150000	0
Administration	27,474		27,474	27,474			0
	299,974	250,000	549,974	130,128	26,372	301,403	92,071

Revenue (ex Match Funding & Administration)

Project	Grant	Actuals	Commitment	Balance
	£	£	£	£
1.1 Flagship Community Grant Programme - Grant (UKSPF)	22,500	17,495	5,000	5
1.2 Support Arts, Sport and Active Leisure	20,000	1,018		18,983
1.3 Town Centre Regeneration	140,000	56,092	79,879	4,029
2.1 Flagship WL Business Support Programme	40,000	28,050	11,950	0
2.3 Growing innovation	50,000		50,000	0
	272,500	102,654	146,829	23,017

Capital

Project	Grant	Actuals	Commitment	Balance
	£	£	£	£
1.1 Flagship Community Grant Programme - Grant (UKSPF)	65,000	29,140		35,860
1.1 Flagship Community Grant Programme - Grant (REPF)	238,694	88,200	59,980	90,515
1.3 Town Centre Regeneration	475,000	104,485	20,250	350,265
	778,694	221,825	80,230	476,639



West Lindsey District Council

Monthly Investment Analysis Review

December 2025

West Lindsey District Council

Monthly Economic Summary

General Economy

The UK Manufacturing PMI rose to 50.6 in December, up from 50.2 in November, revised down from the preliminary estimate of 51.2 but ahead of expectations of 50.4. It was the second consecutive expansion after a year of contraction. Output rose for a third month with broad increases in consumer, intermediate, and investment goods sectors, supported by new work intakes, which expanded for the first time in 15 months. The UK Services PMI rose to 52.1 in December from 51.3 in November, exceeding forecasts of 51.6 and marking the 9th straight month of growth. However, employment fell for the 15th consecutive month amid cost pressures. Input costs rose at the fastest pace since May, pushing prices charged to their highest since August.

Combining the above, the UK Composite PMI picked up to 52.1 in December from November's 51.2, surpassing forecasts of 51.6. This was the eighth consecutive month of private sector expansion. On a less positive note, the UK Construction PMI fell to 39.4 in November (released on a one-month lag) from 44.1 in October, pointing to the steepest downturn in five-and-a-half years amid challenging conditions. New orders decreased to the greatest extent since May 2020, with respondents citing weak client confidence and delayed spending decisions linked to uncertainty ahead of the late-November Budget. Employment declined at the steepest rate since August 2020 and optimism was the weakest since December 2022.

UK GDP fell 0.1% in October, following a similar decline in September and missing expectations for a 0.1% expansion, marking the fourth consecutive month without growth. Services output declined 0.3% after a 0.2% gain in September, and construction fell 0.6% from a 0.2% rise. Conversely, production rose 1.1%, rebounding from a 2% plunge. The trade deficit widened to £4.82 billion in October from £1.09 billion in September, its largest gap since February. Exports fell 0.3% m/m to £77.00 billion, while imports rose 4.5% to £81.82 billion. Goods exports fell 0.8% to £30.96 billion, while goods imports rose 6.8% to £53.51 billion.

Employment fell by 16k in October after a 22k decrease in September, driven by fewer full-time positions. Average weekly earnings including bonuses rose 4.7% y/y to £739 in the three months to October, slowing from 4.9% but beating expectations of 4.4%. Private sector wage growth fell to 4.0% from 4.4%, the weakest since Dec 2020–Feb 2021, while public sector pay accelerated to 7.7%, the highest since Jul–Sep 2023. Adjusted for inflation, total earnings rose 0.6%, down from 0.7%, the lowest since May–Jul 2025.

Consumer prices fell 0.2% m/m in November, the first decrease since January and the biggest since July 2024, versus forecasts of flat. Annual inflation eased to 3.2%, the lowest in eight months, from 3.6% in October and below forecasts of 3.5% and the BoE's 3.4% prediction. The largest downward contribution came from food and non-alcoholic items, particularly bread and cereals. Prices also slowed for alcohol and tobacco, transport, and housing and utilities. Services inflation eased to 4.4% from 4.5%, below the BoE forecast. Clothing and footwear costs fell, while recreation and culture prices rose 2.9%, unchanged from October. Core inflation eased to 3.2% from 3.4%.

The GfK Consumer Confidence Index rose to -17 in December from -19 in November, beating forecasts of -18. Public sector net borrowing eased to £11.7 billion in November from £21.2 billion in October, below last year's £13.6bn and the lowest November reading since 2021. Receipts rose £5.9 billion y/y on higher tax revenues and National Insurance contributions, while expenditure rose £4.0 billion on public services and social benefits. Public sector net debt excluding banks stood at 95.6% of GDP.

As expected, the Bank of England cut Bank Rate by 25bps from 4.00% to 3.75% at its December meeting. The voting split was 5-4, with falling inflation persuading Governor Bailey to support a cut.

US Economy

Nonfarm payrolls rose by 64k in November, compared with a 105k loss in October and market expectations of a 50k increase. Headlining gains were health care and construction sectors, while federal government continued to lose jobs as the shutdown weighed with declines also seen in transportation and warehousing. US GDP advanced an annualised 4.3% in Q3 2025, the most in two years compared to 3.8% in Q2, and forecasts of 3.3%, the delayed estimate showed. The growth mainly reflected increases in consumer spending, exports, and government spending. Meanwhile the annual inflation rate in the US came in at 2.7% in December 2025, the lowest since July, below forecasts of 3.1% and 3% reported for September as energy prices rose 4.2% on the year, while food was a more modest 2.6% higher and shelter costs up 3%. Annual core inflation fell to 2.6% in November 2025, the lowest since March 2021 and below market expectations of 3%.

The FOMC cut the Federal Funds rate by 25bps at its December meeting, bringing it to the 3.50 - 3.75% range, albeit with three dissenting voters (two voted for no change, and one for a 50bps cut) as the committee remains divided. The accompanying statement signalled a pause for the near-term, in line with Governor Powell's press conference whereby he confirmed the Fed is "well positioned to wait and see how the economy performs from here."

EU Economy

The annual inflation rate in the Eurozone was revised down to 2.1% in November from a preliminary of 2.2%, matching the October reading. Services inflation accelerated to 3.5% from 3.4%, marking its highest level since April, while energy prices declined at a slower pace. The annual core inflation rate, which excludes prices of food, energy, and tobacco, was at 2.4% for the third consecutive month. Overall, the report was aligned with commentary from European Central Bank (ECB) Governing Council members suggesting that the central bank is unlikely to deliver more rate cuts under the current macroeconomic backdrop, with the members also voting to keep policy rates unchanged at their December meeting – as widely expected. The Eurozone economy grew 1.4% y/y in Q3 of 2025, compared to the 1.6% expansion recorded in both the first and second quarters, and broadly in line with the initial estimate. Spain led the major economies, expanding 2.8%, followed by the Netherlands at 1.6%. Among the bloc's other largest economies, GDP expanded 0.9% in France, 0.6% in Italy but just by 0.3% in Germany.

Housing

The Halifax House Price Index in the UK was flat from a month earlier in November 2025, following a 0.5% rise in October and missing expectations of a 0.2% gain. Meanwhile, the UK Nationwide House Price index unexpectedly fell 0.4% from a month earlier in December 2025, defying market expectations of a 0.1% increase and reversing a 0.3% rise in the prior period, marking the first monthly decline in four months, due to seasonal effects.

Currency

Sterling appreciated against the Dollar and the Euro.

December	Start	End	High	Low
GBP/USD	\$1.3253	\$1.3451	\$1.3508	\$1.3203
GBP/EUR	€1.1395	€1.1453	€1.1472	€1.1375

Interest Rate Forecast

MUFG Corporate Markets revised its forecast down 25bps from Q2 2026 to Q2 2027, maintaining an expected Bank Rate trough of 3.25% by Q4 2026. Capital Economics also revised its forecast down 25bps for Q2 2026 and Q3 2026, maintaining an expected trough of 3% by Q4 2026.

Bank Rate														
	NOW	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
MUFG Corporate Markets	3.75%	3.75%	3.50%	3.50%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Capital Economics	3.75%	3.50%	3.50%	3.25%	3.00%	3.00%	3.00%	3.00%	3.00%	-	-	-	-	-

West Lindsey District Council

Current Investment List

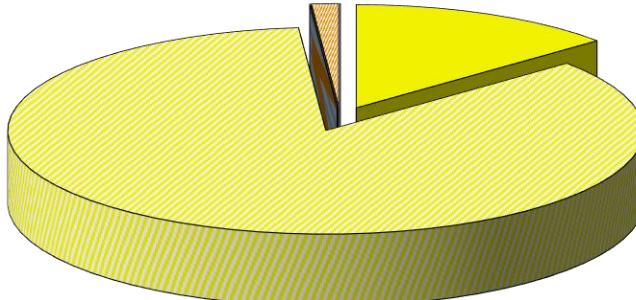
Borrower	Principal (£)	Interest Rate	Start Date	Maturity Date	Lowest LT / Fund Rating	Historic Risk of Default	Expected Credit Loss (£)
Lloyds Bank Plc (RFB)	200,000	3.65%		Call	A+	0.000%	0
MMF CCLA	5,500,000	3.90%		MMF	AAAm		
MMF LGIM	6,880,000	3.95%		MMF	AAAm		
Wrexham County Borough Council	2,000,000	4.20%	01/12/2025	27/02/2026	AA-	0.004%	0
Borrower - Funds	Principal (£)	Interest Rate	Start Date	Maturity Date			
CCLA - The Local Authorities Property Fund	2,000,000	7.40%					
Total Investments	£16,580,000	4.38%					
Total Investments - excluding Funds	£14,580,000	3.96%				0.003%	£0
Total Investments - Funds Only	£2,000,000	7.40%					

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.

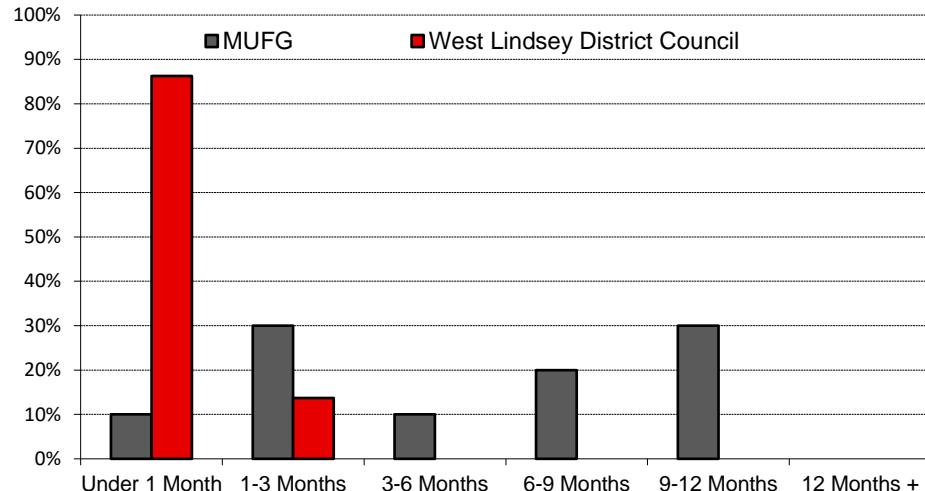
The Historic Risk of Default column is based on the lowest long term rating. If clients are using this % for their Expected Credit Loss calculation under IFRS 9, please be aware that the Code does not recognise a loss allowance where the counterparty is central government or a local authority since relevant 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 September 2025, which are the latest returns currently available.

Portfolio Composition by MUFG's Suggested Lending Criteria



Y	Pi1	Pi2	P	B	0	R	G	N/C
1	1.25	1.5	2	3	4	5	6	7
Up to 5yrs	Up to 5yrs	Up to 5yrs	Up to 2yrs	Up to 1yr	Up to 1yr	Up to 6mths	Up to 100days	No Colour



Portfolios weighted average risk number = 1.04

WARoR = Weighted Average Rate of Return

WAM = Weighted Average Time to Maturity

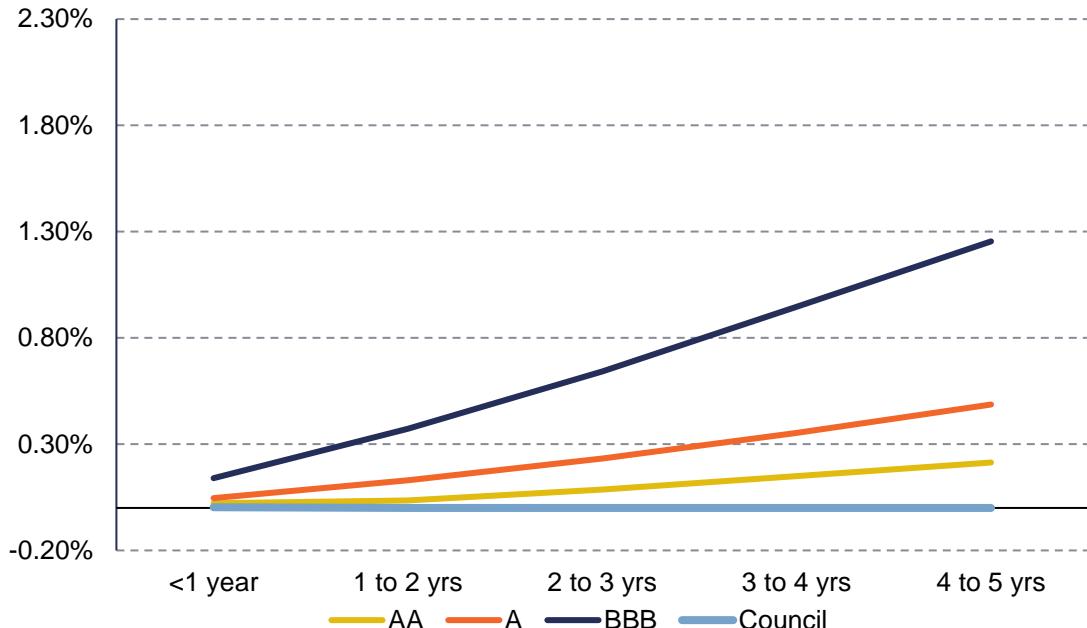
	Excluding Calls/MMFs/USDBFs									
	% of Portfolio	Amount	% of Colour in Calls	Amount of Colour in Calls	% of Call in Portfolio	WARoR	WAM	WAM at Execution	WAM	WAM at Execution
Yellow	98.63%	£14,380,000	86.09%	£12,380,000	84.91%	3.97%	8	12	58	88
Pink1	0.00%	£0	0.00%	£0	0.00%	0.00%	0	0	0	0
Pink2	0.00%	£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	1.37%	£200,000	100.00%	£200,000	1.37%	3.65%	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
	100.00%	£14,580,000	86.28%	£12,580,000	86.28%	3.96%	8	12	58	88

West Lindsey District Council

Investment Risk and Rating Exposure

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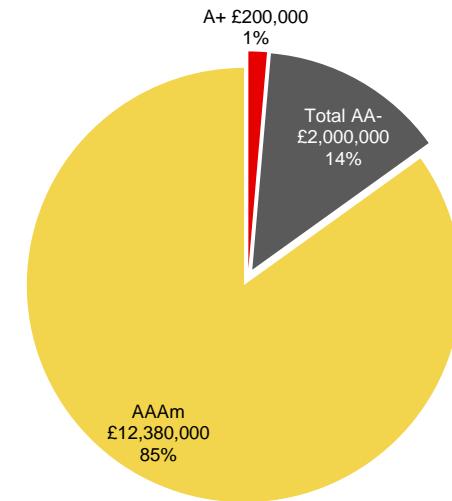
Investment Risk Vs. Rating Categories



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
05/12/2025	2109	Credit Industriel et Commercial	France	The Outlook on the Long Term Rating was changed to Negative from Stable.

West Lindsey District Council

Monthly Credit Rating Changes S&P

Date	Update Number	Institution	Country	Rating Action
05/12/2025	2110	Commerzbank AG	Germany	The Outlook on the Long Term Rating was changed to Positive from Stable.
05/12/2025	2111	Deutsche Bank AG	Germany	The Outlook on the Long Term Rating was changed to Positive from Stable.
12/12/2025	2112	ABN AMRO Bank N.V.	Netherlands	The Outlook on the Long Term Rating was changed to Positive from Stable.

West Lindsey District Council

Monthly Credit Rating Changes MOODY'S

Date	Update Number	Institution	Country	Rating Action
There were no rating actions to report.				

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Agenda Item 6e



Corporate Policy and
Resources Committee

Thursday, 12th February
2026

**Subject: Corporate Policy and Resources Committee Draft Budget
2026/2027 and estimates to 2030/2031**

Report by:	Director of Finance and Assets (Section 151)
Contact Officer:	Sue Leversedge Financial Services Manager (Deputy S151) sue.leversedge@west-lindsey.gov.uk
Purpose / Summary:	The report sets out the draft Revenue Budget 2026/2027 including that of this Committee and those recommended by the Prosperous Communities Committee for the period 2026/2027. It also includes estimates to 2030/2031 to be included in the Medium Term Financial Plan.

RECOMMENDATION(S):

- a) That Members accept the Corporate Policy and Resources Committee budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget 2026/2027.
- b) That Members accept the Prosperous Communities Committee Budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget for 2026/2027.
- c) That Members approve any minor changes be delegated to the Chief Finance Officer in consultation with the Chairperson of the Corporate Policy and Resources Committee.
- d) That Members **recommend to Council** the 2027/2028 to 2030/2031 estimates for both this Committee and those of Prosperous Communities Committee for inclusion in the Medium Term Financial Plan 2026/2027 to 2030/2031 (as amended by any decisions taken on this agenda).

IMPLICATIONS

Legal:

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

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

Financial : FIN/156/26/CPR/SL

The 2026/2027 base budget and variance to the 2025/2026 base budget are explained in the body of this report.

After taking a robust approach to the estimations within the budget for this Committee the total cost of services for 2026/2027 will be £7.645m (£7.871m 2025/2026).

This has resulted in base budget decreases in expenditure of **£0.493m**, and income decrease of **£0.267m**, resulting in a **net base budget decrease of £0.226m**.

There are £0.008m of expenditure budgets which are funded from Earmarked Reserves to support one off project resources in 2026/2027 (£0.018m in 2025/2026). This is a decrease of **£0.01m** from 2025/2026 to 2026/2027.

Services within this Committee have also contributed to Earmarked Reserves £0.104m in 2026/2027 for asset replacement programmes (£0.109m in 2025/2026). This is a decrease of **£0.005m** from 2025/2026 to 2026/2027.

Excluding the use of earmarked reserves, there is a **net base budget decrease of £0.221m** for this committee, further details of which are contained within the report at section 2.

The proposed budgets within this report are included in the overall balanced position for 2026/2027.

Staffing:

The most significant budget movement from 2025/2026 to 2026/2027 for services within this committee is salary budgets which have been affected by several factors:

- 1) The estimated pay award applied for 2026/2027 is 3.0%, an increase of £0.111m. 2.5% has been applied each year from 2027/2028.
- 2) A review of the pension fund is a comprehensive actuarial valuation required by law every three years for trust-based defined benefit schemes. The results of the review for West Lindsey District Council covering the period 2026/2027 to 2028/2029 were published in October 2025 and provided the following contribution rates:
 - a) Primary Rate – the annual employers contribution percentage (2026/2027 17.5% compared to 2025/2026 23.5%), and
 - b) Secondary Rate – the annual amount payable (2026/2027 £0.339m compared to 2025/2026 £0.692m)
- 3) The proposed Council budget for 2026/2027 also includes a 2% Vacancy Factor of £0.277m, which has been applied to salary budgets for posts which are on our organisational establishment (basic pay, superannuation and national insurance). This is an increase of £0.009m from 2025/2026.

Both rates are a reduction on the base budget provided for within the MTFP, resulting in a cost reduction for this Committee of £0.577m.

Equality and Diversity including Human Rights :

The Equality Act 2010 places a responsibility on Councils to assess their budget options before taking decisions on areas that could result in discrimination.

An Equality Impact Assessment has been completed on the budget.

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

Climate Related Risks and Opportunities :

The Council holds an Earmarked Reserve within its overall budget to support investment in environmental and carbon reduction initiatives and the mitigation of climate change financial risk.

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: None arising as a result of this report.

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

The Chartered Institute of Public Finance and Accountancy – The Prudential Code for Capital Finance in Local Authorities (2021 Edition)

The Corporate Plan

The Capital Investment Strategy

The Fees and Charges Policy

The Asset Management Plan

The Acquisitions and Disposal Policy

Investment Policy – Land and Buildings

All documents are held within Financial Services at the Guildhall, Marshalls Yard, Gainsborough.

Risk Assessment :

The 2026/2027 Budget Risk Assessment will be presented to the Corporate Policy and Resources Committee.

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

Key Decision:

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

Yes

No

Introduction

- 1.1 This report sets out the Corporate Policy and Resources Committee base budget position for 2026/2027 and estimates for 2027/2028 to 2030/2031, incorporating the medium term financial planning principals:
 - To focus on achieving outcomes
 - To drive a robust and sustainable financial position
 - To support growth and service delivery, utilising the Council's resources
 - To ensure financial decision making is based on robust, risk assessed business cases that clearly match our ambitions.
- 1.2 The process for the preparation of this budget has included the following:
 - Meetings with Budget Managers to ensure resources align to the delivery of Corporate Priorities and to review budgets, identifying ongoing pressures, income loss, savings or income gains, and horizon scanning for future issues, including political, economic or legislative implications.
 - A robust Fees and Charges review, which resulted in an increase in income budgets of **£0.168m** across both Committees against the base budget from 2025/2026 (an increase of **£81.5k** from the previous estimate for 2026/2027). Full details of proposed fees and charges were presented to this Committee on the 13th of November 2025, and the 11th December 2025.
 - Regular updates have been provided to the Management Team who have also reviewed, challenged and proposed inclusion of the pressures incorporated into this budget which have not already been approved by the Corporate Policy and Resources Committee. These are in addition to the assumptions included within the budget i.e., pay award levels, inflation on utilities, Business Rates (NNDR) growth etc.
 - Regular meetings have been held with the Chairs and Vice Chairs of Committees to ensure they are fully engaged in the process.
 - Inclusion of the revenue implications of the DRAFT Capital Programme 2026/2027 – 2030/2031.
 - Consultation with Parish and Town Councils, residents and business ratepayers has been undertaken.
 - The review of Earmarked Reserves and approved additional resources being funded from these reserves and/or external grant income.

- Consideration of other Strategies i.e., Car Parking Strategy, Housing Strategy etc.

1.3 This Budget Preparation process has achieved a Substantial Assurance rating from our Internal Auditors as part of the 'Financial Resilience and Scrutiny Audit' carried out during November 2025.

1.4 Where additional expenditure and unavoidable costs have been identified, Business Units try to accommodate these extra costs by working more efficiently, generating extra income or reducing base budgets in non-priority areas. These items of additional expenditure and unavoidable costs, together with budget reductions are described below and have been built in to the base budgets.

1.5 **The Corporate Policy and Resources Base Budgets (Appendix 1 and 2)** have been developed from the forecast budgets presented to Council in March 2025.

Service budgets have been aligned to the strategic focus outlined within the **draft Corporate Plan (Our West Lindsey, Our Future) 2026-2030** and corresponding themes, namely Thriving People, Thriving Places and Thriving Council.

To aid comparison capital charges and central support recharges have been omitted to present only revenue related controllable costs.

1.6 **The Corporate Policy and Resources movement from the 2025/2026 base budget to the proposed 2026/2027 base budget** is included at **Appendix 3**.

1.7 **Assumptions/Inflationary Increases**

Inflationary increases / assumptions have been applied to the following budget areas:

2026/27	
Pay Award	3.0%
Vacancy Factor	2.0%
Electricity	10.0%
Gas	0.0%
Water & Disposal	0.0%
Fees & Charges	3.2%

Employer's superannuation has been applied in line with that provided by the Actuary (17.5% 2026/2027).

National Insurance rates have been applied in line with the rates published by HMRC for 2026/2027.

Utilities - There is a contract in place for the provision of electricity and gas. The assumptions applied to future years is taken from quarterly energy briefings issued by the procurement framework.

KEY:

↑	Positive impact on MTFP (i.e. increased income, or reduction in pressure)
↓	Negative impact on MTFP (i.e. decrease in income, or increase in pressure)

2. SIGNIFICANT VARIATIONS



£0.221M

When compared to the 2025/2026 base budget, the 2026/2027 base budget shows a decrease of **£0.221m**, excluding use of and contribution to Earmarked Reserves. The significant variances to the 2025/2026 base budget are detailed below:

2.1 Establishment



£0.475M

The most significant budget movement from 2025/2026 to 2026/2027 for services within this committee is salary budgets which have been affected by several factors:

- 2.1.1 The estimated pay award applied for 2026/2027 is 3.0%, an increase of **£0.111m**. 2.5% has been applied each year from 2027/2028.
- 2.1.2 A review of the pension fund is a comprehensive actuarial valuation required by law every three years for trust-based defined benefit schemes. The results of the review for West Lindsey District Council covering the period 2026/2027 to 2028/2029 were published in October 2025 and provided the following contribution rates:
 - c) Primary Rate – the annual employers contribution percentage (2026/2027 17.5% compared to 2025/2026 23.5%), and
 - d) Secondary Rate – the annual amount payable (2026/2027 £0.339m compared to 2025/2026 £0.692m)

Both rates are a reduction on the base budget provided for within the MTFP, resulting in a cost reduction for this Committee of **£0.577m**.

- 2.1.3 The proposed Council budget for 2026/2027 also includes a 2% Vacancy Factor of £0.277m, which has been applied to salary budgets for posts which are on our organisational establishment (basic pay, superannuation and national insurance). This is an increase of **£0.009m** from 2025/2026.

2.2 Inflation

↓	£0.030M
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The inflationary increases applied, see paragraph 1.7 for assumptions in addition to contractual inflationary increases, have resulted in an increase in base budgets for 2026/2027 of **£0.03m**.

2.3 Contractual Increases

↓	£0.271M
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There is an increase in expenditure of **£0.271m** arising from a number of contracts held within services including:

- Cash receipting system
- Lincolnshire Legal Services SLA
- FOI / Performance data software
- External Audit contract
- Internal Audit contract
- Insurance Premiums
- Digimail contract
- NNDR services contract
- Security software and licences

2.4 Changing Places Facility – Repairs and Maintenance

↓	£0.010M
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Corporate Policy and Resources committee on the 25th September 2025 approved the ongoing revenue budget of **£0.010m** pa for facility repairs and maintenance.

2.5 Property Rental Income

↑	£0.043M
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Reviews of rental agreements for properties has resulted in an increase in income of **£0.043m**.

2.6 Housing Benefits Subsidy

↓	£0.087M
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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 **£0.087m** 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.

2.7 'Other movements' are made up of budget transfers across committees, the most significant being the approved allocation of Budget Pressure Contingency to services within Prosperous Communities Committee for the resourcing of culture, food safety and the implementation of the food waste service. The remaining net movement is made up of several pressures and savings with an individual value of below £0.01m.

3. Prosperous Communities Base Budget (Appendix 4 – 6)

The Prosperous Communities Committee considered their draft budget report at their meeting on the 27th of January 2026.

3. SIGNIFICANT VARIATIONS



£1.280M

When compared to the 2025/2026 base budget, the 2026/2027 proposed budget for services within this committee shows an increase of **£1.280m**, excluding use of and contribution to Earmarked Reserves. The major variances to the 2025/2026 base budget are detailed below:

3.1 Establishment



£0.779M

The most significant budget movement from 2025/2026 to 2026/2027 for services within this committee is salary budgets which have been affected by several factors:

- The estimated pay award applied for 2026/2027 is 3.0%, an increase of **£0.214m**. 2.5% has been applied each year from 2027/2028.
- Implementation of the Food Waste Service has resulted in an increase in the establishment of 19 full-time posts, at a cost of **£0.763m**.
- A review of the pension fund is a comprehensive actuarial valuation required by law every three years for trust-based defined benefit schemes. The results of the review for West Lindsey District Council covering the period 2026/2027 to 2028/2029 were published in October 2025 and provided the following contribution rates:

- a) Primary Rate - the annual employers contribution percentage (2026/2027 17.5% compared to 2025/2026 23.5%), and
- b) Secondary Rate - the annual amount payable (2026/2027 £0.339m compared to 2025/2026 £0.692m)

Both rates are a reduction on the base budget provided for within the MTFP, resulting in a cost reduction for this Committee of **£0.198m**.

3.2 Inflation

↓	£0.051M
---	---------

The inflationary increases applied, see paragraph 1.7 for assumptions in addition to contractual inflationary increases, have resulted in an increase in base budgets for 2026/2027 of **£0.051m**.

3.3 Contractual Increases

↓	£0.039M
---	---------

There is an increase in expenditure of **£0.039m** arising from a number of contracts held within services including:

- Building Control Software
- Digimail Contract
- Development Management – Key Planning Service
- Central Lincolnshire Local Plan Contribution
- Land Based Administration Software

3.4 Fees and Charges

↑	£0.167M
---	---------

The Corporate Policy and Resources Committee meetings held on the 13th of November 2025 and the 11th December 2025 considered the Fees and Charges recommended by this Committee and recommended them to Council for approval in March 2026. The review resulted in an increase in income budgets of **£0.167m** for services within this Committee against the base budget for 2025/2026.

3.5 Budget Movements between Committees – Homelessness and Rough Sleeping Grant

↓	£0.562M
---	---------

This income was previously issued as a stand-alone grant and was budgeted for within service. The grant is now part of the Local Government Finance Settlement from 2026/2027 and under accounting rules it must be accounted for within the funding section of the budget ('Other Government Grants') rather than in service. There is no impact on the bottom line for the council - **£0.562m**.

3.6 'Other movements' are made up of budget transfers across committees, the most significant being the approved allocation of Budget Pressure Contingency to services within Prosperous Communities Committee for the resourcing of culture, food safety and the implementation of the food waste service. The remaining net movement is made up of several pressures and savings with an individual value of below £0.01m.

4. Combined Committee Base Budget (Appendix 7)

↓ £1.059M

4.1 The movement from the 2025/2026 base budget to the proposed 2026/2027 base budget for **both** Corporate Policy and Resources Committee and Prosperous Communities Committee is an increase of **£1.059m**, excluding use of and contribution to Earmarked Reserves.

Details of the movement is included at **Appendix 7**.

5. Budget Consultation

To undertake the Budget Consultation, we used multiple routes to consult with our stakeholders.

The consultation was undertaken using an online survey, a paper survey, through stalls within the Markets at Market towns and face to face events within the district.

The objectives of the engagement were to:

- Raise awareness of the financial challenges.
- Raise awareness of the diversity of services the Council provides.
- Identify what areas of the Corporate Plan and the Business Plan should be prioritised.
- Provide some feedback following the recent Council motion to consider supporting residents in this time of increased inflation.

The Budget Consultation Report Summary 2025 is provided at **Appendix 8** for information.

6. Recommendations

6.1 That Members accept the Corporate Policy and Resources Committee budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget 2026/2027 with any minor changes delegated to the Chief Financial Officer.

- 6.2 That Members accept the Prosperous Communities Committee Budget 2026/2027 and **recommend to Council** for inclusion in the overall Council budget for 2026/2027.
- 6.3 That Members approve any minor changes be delegated to the Chief Finance Officer in consultation with the Chairperson of the Corporate Policy and Resources Committee.
- 6.4 That Members **recommend to Council** the 2027/2028 to 2030/2031 estimates for both this Committee and those of Prosperous Communities Committee for inclusion in the Medium Term Financial Plan 2026/2027 to 2030/2031 (as amended by any decisions taken on this agenda).

APPENDIX 1

Corporate Policy & Resources Income and Expenditure Budgets (Excluding Capital Charges and Recharges)

Corporate Policy & Resources	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
Income						
Income & Fees	(2,914,200)	(2,911,400)	(2,941,000)	(2,908,700)	(2,924,400)	(2,934,100)
Taxation and Government Grant	(13,590,300)	(13,326,000)	(13,326,000)	(13,326,000)	(13,326,000)	(13,326,000)
Total Income	(16,504,500)	(16,237,400)	(16,267,000)	(16,234,700)	(16,250,400)	(16,260,100)
Expenditure						
Benefit & Transfer Payments	13,688,400	13,505,300	13,505,300	13,400,000	13,400,000	13,400,000
Employees	7,502,100	7,039,000	7,263,600	7,473,200	7,711,200	7,909,800
Premises	578,400	618,900	638,900	610,900	623,000	629,700
Supplies & Services	2,593,000	2,700,000	2,915,400	2,736,600	2,779,200	2,829,900
Transport	13,200	19,200	19,200	19,200	19,200	19,200
Total Expenditure	24,375,100	23,882,400	24,342,400	24,239,900	24,532,600	24,788,600
Net Total	7,870,600	7,645,000	8,075,400	8,005,200	8,282,200	8,528,500

APPENDIX 2

Corporate Policy & Resources Base Budget - Cluster Analysis (Excluding Capital Charges and Recharges)

Cluster and Business Unit	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
Thriving Places	24,400	25,100	25,700	26,300	26,900	27,500
Emergency Planning	24,400	25,100	25,700	26,300	26,900	27,500
Thriving Council	9,398,900	9,337,700	9,791,900	9,797,400	10,087,000	10,339,900
Audit	215,100	233,500	239,800	246,400	253,300	260,400
Benefits	450,400	545,300	562,100	579,200	600,500	616,300
Change Management	366,900	422,800	439,200	455,100	475,200	489,000
Communications	186,400	188,100	196,200	203,700	210,000	215,100
Corporate Finance	231,600	106,600	112,000	112,600	116,400	113,700
Customer Services	729,300	730,500	754,600	777,700	804,900	823,100
Debtors	76,700	96,200	83,100	87,500	91,100	92,800
Democratic Representation	716,900	728,300	755,900	766,700	789,300	808,700
Elections	195,200	191,900	426,100	200,500	206,200	210,900
Financial Services	1,663,200	1,306,400	1,345,200	1,382,000	1,425,700	1,459,000
Fraud	0	3,300	15,000	3,700	0	4,100
Governance & Legal Compliance	1,126,600	1,131,200	1,154,700	1,173,900	1,189,000	1,212,900
Human Resources	606,500	584,400	598,000	607,500	623,000	635,700
ICT Infrastructure	537,900	658,100	676,900	689,800	700,100	713,000
Local Taxation	538,100	543,800	568,900	595,000	619,200	637,700
Policy, Strategy and Environment	231,600	249,100	234,700	240,200	248,100	254,200
Property - Administrative	115,000	146,300	153,400	158,600	166,000	171,400
Property - Commercial	(169,200)	(47,800)	(50,800)	(51,200)	(51,200)	(51,800)
Property - Miscellaneous Property	29,900	38,300	38,600	38,900	39,200	39,500
Property - Operational	212,900	232,800	210,200	211,600	215,700	216,800
Street Naming and Numbering	14,200	12,800	13,600	14,400	15,700	16,800
Support Services	200,200	195,700	203,000	210,600	218,100	223,500
Systems Development	649,700	581,800	593,400	614,000	638,800	673,700
Investment Income - Property Portfolio	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
Investment Properties	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
Grand Total	7,870,600	7,645,000	8,075,400	8,005,200	8,282,200	8,528,500

APPENDIX 3

Corporate Policy and Resources Committee

SUMMARY OF BUDGET MOVEMENT FROM 2025/2026 TO 2026/2027 (Excluding Capital Charges and Recharges)

	£
Base Budget 2025/2026	7,870,600
Decrease in use of Reserves	(4,600)
Expenditure Increases	
Establishment - Assumed 3% Pay Award (incl. 2% vacancy factor)	↓ 102,400
Inflation	↓ 30,300
Contractual Increases	↓ 270,800
Changing Places Facility - Repairs and Maintenance	↓ 10,000
Expenditure Decreases	
Establishment - Actuarial Review of Pension Fund Contributions	↑ (577,000)
Income Gain	
Property Rental Income	↑ (43,300)
Income Loss	
Housing Benefits Subsidy	↓ 87,200
Other Movements	
Small budget variations and movements between Committees	↑ (101,400)
Proposed Budget 2026/2027	7,645,000
Total Increase / (Decrease) in Base Budget	(225,600)

APPENDIX 4

Prosperous Communities Income and Expenditure Budgets (Excluding Capital Charges and Recharges)

Prosperous Communities	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
Income						
Income & Fees	(5,965,600)	(6,183,400)	(6,436,300)	(6,592,800)	(6,553,600)	(5,890,000)
Taxation and Government Grant	(878,200)	(402,800)	(367,200)	(308,000)	(315,700)	(321,700)
Total Income	(6,843,800)	(6,586,200)	(6,803,500)	(6,900,800)	(6,869,300)	(6,211,700)
Expenditure						
Employees	8,865,500	9,593,000	9,791,100	9,923,100	10,082,000	9,700,000
Premises	596,300	615,100	615,400	625,800	640,400	644,800
Supplies & Services	2,627,200	2,687,100	2,664,400	2,651,400	2,674,300	2,661,800
Transport	967,300	1,044,200	1,113,400	1,161,000	1,183,900	1,207,300
Total Expenditure	13,056,300	13,939,400	14,184,300	14,361,300	14,580,600	14,213,900
Net Total	6,212,500	7,353,200	7,380,800	7,460,500	7,711,300	8,002,200

APPENDIX 5

Prosperous Communities Base Budget – Cluster Analysis (Excluding Capital Charges and Recharges)

Cluster and Business Unit	Base Budget 2025/26 £	Proposed Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
Thriving People	1,968,900	2,398,900	2,247,000	2,227,000	2,230,700	2,345,600
Commercial Services	316,300	267,500	333,700	342,200	352,400	360,900
Community Action	416,600	396,900	408,600	442,800	456,500	467,800
Community Environment	60,000	59,700	59,700	59,700	59,700	59,700
Community Support	327,800	330,700	194,700	194,700	194,700	194,700
Crematorium	(107,500)	(133,200)	(171,200)	(207,800)	(246,600)	(238,300)
Culture and Theatres	234,600	222,300	213,200	201,000	200,800	207,300
Homelessness	406,900	966,800	1,001,000	1,004,300	1,015,200	1,024,400
Homes, Health and Wellbeing	34,900	24,500	25,200	25,600	26,100	26,700
Housing	69,800	66,100	67,600	69,200	71,200	72,800
Leisure	(40,800)	(58,300)	(146,600)	(170,200)	(189,400)	(189,200)
Lincolnshire Show	7,700	7,700	7,700	7,700	7,700	7,700
Safeguarding	8,700	9,000	9,000	9,000	9,000	9,000
Safer Communities - CCTV	238,700	238,700	244,900	250,400	258,300	264,000
Safer Communities - Parish Lighting	70,600	74,100	75,100	76,100	77,100	78,100
Wellbeing Lincs	(75,400)	(73,600)	(75,600)	(77,700)	(62,000)	0
Thriving Places	4,120,400	4,767,300	4,976,300	5,041,200	5,282,400	5,453,300
Building Control	195,600	221,300	236,100	249,900	266,400	281,400
Business Support	13,200	12,200	12,200	12,200	12,200	12,200
Cemeteries	67,800	66,500	68,000	69,800	75,600	73,400
Commercial Waste Service	(101,100)	(111,600)	(119,200)	(127,100)	(122,800)	(119,900)
Community Safety	228,800	188,600	195,400	159,600	164,200	167,800
Development Management	(131,500)	(396,800)	(399,900)	(403,200)	(404,300)	(412,200)
Economic Development	334,700	267,700	274,200	280,700	289,600	296,700
Environmental Protection	236,500	238,000	245,400	253,300	267,300	270,800
Food Safety	261,200	270,100	279,100	287,500	298,100	307,000
Food Waste Collection	0	958,500	993,500	1,025,000	1,062,500	1,087,300
Housing Standards	214,200	233,600	280,700	247,600	255,700	261,700
Land Based Administration	0	206,000	204,600	191,900	203,700	211,800
Land Charges	76,700	0	0	0	0	0
Licensing	7,000	(4,200)	(4,500)	(5,300)	(4,800)	(5,600)
Markets	65,300	65,600	67,800	70,800	74,600	77,200
Parks & Open Spaces	73,200	75,000	66,000	69,300	70,400	71,500
Planning Enforcement	128,800	128,500	131,600	134,800	139,000	142,400
Street Cleansing	833,100	746,400	811,200	856,600	881,000	900,300
Visitor Economy	58,600	58,100	59,200	60,300	61,900	63,100
Waste Management	1,870,400	1,881,800	1,899,900	1,922,300	1,979,000	2,029,300
Waste Management - Chargeable Services	(312,100)	(338,000)	(325,000)	(314,800)	(286,900)	(262,900)
Thriving Council	123,200	187,000	157,500	192,300	198,200	203,300
Neighbourhood Planning	12,900	12,000	12,000	12,000	12,000	12,000
Parking Services	(127,400)	(83,900)	(124,300)	(122,600)	(120,800)	(119,000)
Planning Policy	265,200	289,800	300,700	333,800	337,900	341,200
Property - Commercial	(42,500)	(45,800)	(45,800)	(45,800)	(45,800)	(45,800)
Property - Houses	400	(600)	(600)	(600)	(600)	(600)
Property - Miscellaneous Property	14,600	15,500	15,500	15,500	15,500	15,500
Grand Total	6,212,500	7,353,200	7,380,800	7,460,500	7,711,300	8,002,200

APPENDIX 6

PROSPEROUS COMMUNITIES COMMITTEE

SUMMARY OF BUDGET MOVEMENT FROM 2025/2026 TO 2026/2027 (Excluding Capital Charges and Recharges)

	£
Base Budget 2025/2026	6,212,500
Decrease in use of Reserves	(139,400)
Expenditure Increases	
Establishment - Food Waste Collection Service	↓ 762,500
Establishment - Assumed 3% Pay Award	↓ 214,200
Inflation	↓ 51,400
Contractual Increases	↓ 39,200
Expenditure Decreases	
Establishment - Actuarial Review of Pension Fund Contributions	↑ (197,900)
Income Gain	
Fees and Charges Review	↑ (167,100)
Other Movements	
Movement of Homelessness and Rough Sleeping Grant to 'Funding Income'	↓ 562,400
Small budget variations and movements between Committees	↓ 15,400
Proposed Budget 2026/2027	7,353,200
Total Increase / (Decrease) in Base Budget	1,140,700

APPENDIX 7

CORPORATE POLICY AND RESOURCES COMMITTEE AND PROSPEROUS COMMUNITIES COMMITTEE

SUMMARY OF BUDGET MOVEMENT FROM 2025/2026 TO 2026/2027

	£
Base Budget 2025/2026	14,083,100
Decrease in use of Reserves	(144,000)
Expenditure Increases	
Establishment - Food Waste Collection Service	↓ 762,500
Establishment - Assumed 3% Pay Award (incl. 2% vacancy factor)	↓ 316,600
Inflation	↓ 81,700
Contractual Increases	↓ 310,000
Changing Places Facility - Repairs and Maintenance	↓ 10,000
Expenditure Decreases	
Establishment - Actuarial Review of Pension Fund Contributions	↑ (774,900)
Income Gain	
Fees and Charges Review	↑ (167,100)
Property Rental Income	↑ (43,300)
Income Loss	
Housing Benefits Subsidy	↓ 87,200
Other Movements	
Movement of Homelessness and Rough Sleeping Grant to 'Funding Income'	↓ 562,400
Small budget variations <£10k	↑ (86,000)
Proposed Budget 2026/2027	14,998,200
Total Increase / (Decrease) in Base Budget	915,100



BUDGET CONSULTATION 2025

Consultation Report

A wide-angle photograph of a green, grassy field under a dramatic sky. The sky is filled with wispy, orange and blue clouds, suggesting a sunset or sunrise. The horizon line is visible in the distance, with a few small buildings or trees on the far left.

December 2025

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1 Introduction

1.1 Background and introduction

With reduced grants from Central Government, it is critical that we direct our resources in a way that benefits our communities and meets their needs and priorities.

Each year a consultation is undertaken on the following year's budget prior to it being set. Although there is no legal requirement to undertake this we have a legal requirement under the Local Government Act 1992 section 65 to consult ratepayers who are persons or bodies appearing to be representative of persons subject to non-domestic rates within the district and must be about the authority's proposals for expenditure.

This report summarises the views of residents and businesses that took part in this consultation. Views were gathered from West Lindsey residents, Parish Councillors, West Lindsey District Council Members and West Lindsey businesses through either a direct invite, events or by visiting the website.

The objectives of this engagement were to seek views on the priorities for our residents and businesses and to raise awareness of the financial challenges the council faces.

1.2 Methods

To undertake this work we used multiple routes to consult with our stakeholders. The consultation was undertaken using an online survey, a paper survey, through stalls at markets in our market towns and an in person event.

Surveys

All 1443 members of the West Lindsey Citizen Panel received a copy of the survey. This was split with 970 being sent via email and 473 by post. Both versions of the survey had the same content and a copy of the survey distributed can be found at Appendix A.

1.3 Response

The survey had 369 responses compared to 410 during 2024. The breakdown of these responses are:

	Survey
Citizen Panel Member	315
Resident	368
Town or Parish Councillor	2
West Lindsey Councillor	0
Businesses	2
Community representative	1

Table 1: Breakdown of respondents

Please note that respondents were able to mark more than one of these boxes and therefore could be responding as both a Citizen Panel member and a resident of West Lindsey for example.

Out of these responses 291 were received electronically, 70 were postal, 0 through seated conversations at the in-person event and 8 were from market stalls.

The total responses each year have been:

Year	Responses
2024	410
2023	494
2022	680
2021	513
2020	708
2019	595
2018	409
2017	368

Table 2: Yearly response numbers

Most sections within this consultation had a section for comments. During the analysis, the comments have been summarised. A full list of comments received will be available separately upon request.

1.4 Respondent data

Respondents were asked at the end of the survey to answer some equality questions. Whilst not mandatory, 333 respondents did give a response, and these have been broken down into gender, age, disability, ethnicity, faith/religion and sexuality.

Gender

Out of the 361 who took part, 50% of those are Male and 49% are Female and less than 1% were transgender, non-binary, other or preferred not to say.

Age

To take part in the consultation it is requested that they need to be 16 or over. Age data is available for the 361 members who took part and the ages are grouped as:

Age range	Percent
16-25	1%
26-35	2%
36-45	2%
46-55	7%
56-65	21%
66-75	35%
76+	32%
Prefer not to say	1%

Table 3: Age ranges

Disability

Out of those who took part, 27% of those classify themselves as being disabled and 70% do not. 3% preferred not to say.

Ethnicity

The majority of respondents class themselves as White British, Irish or other with 98%. Other ethnic groups which had responses but the percentage is 1% or under for each included Asian or Asian British, Mixed or multiple ethnic group, other and prefer not to say.

Religion/Faith/Belief

While the Christian religion came up with the majority of responses with 69%, the no religion option had 27%. The other religions which came in at under 1% were Buddhist, Jewish and other faiths while prefer not to say had 2%.

Sexuality

The majority of responses came from heterosexual respondents with 95%, while those who classed themselves as Lesbian/Gay were 2% and Bisexual with less than 1%. Prefer not to say came in at 3%.

2 Results

2.1 Council Tax

The results relating to the level of council tax were as follows:

Option	Results	Last years total
0% change	64 (17.3%)	55 (13.4%)
1% increase	83 (22.5%)	71 (17.3%)
2% increase	95 (25.7%)	145 (35.4%)
3% increase	119 (32.2%)	92 (22.4%)
£5 increase	Not asked	38 (9.3%)
No response	8 (2.2%)	9 (2.2%)
Total	369	410

Table 4: Council Tax data

These figures show the option with the highest percent of votes is a 3% increase. This can also be seen in figure 1.

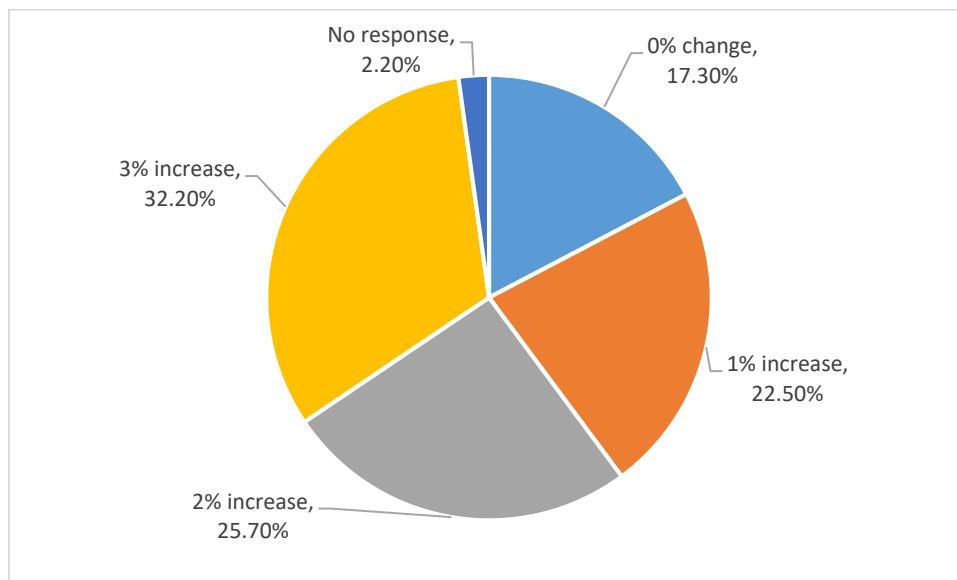


Figure 1: Council Tax change

The following comments were made in regard to this section:

- Council Tax should rise in line with inflation only
- Worried about how much the others including Parish Councils will increase theirs
- Many people are struggling with bills already
- Everyone needs to tighten their belt including councils
- What do we get for the Council Tax
- Council Tax bands need reassessing

2.2 Fees and Charges

Historically the Council has adjusted its fees and charges in line with the inflationary costs of service delivery. We asked respondents their views on which of the following options they felt would be the best option for 2026/27.

Increase fees by lower than inflation at an amount of 1% and review annually	36%
Increase fees by lower than inflation at an amount of 3.2% and review annually	33%
Increase fees at the current level of inflation (Retail Price Index 4.4% and Customer Price Index 3.6%) and review annually	31%

Table 5: Fees and charges options

From these results it can be seen that there is only a 5% difference between any of the options.

To further this data, we asked what comments they wished to make and the following was highlighted:

- Many households are struggling
- Increase fees gradually
- Fees need to be kept in line with inflation
- Improvements should be made in line with any increase in fees
- Don't cut services

2.3 Garden waste collection

The Council provides a subscription service for the collection of garden waste. The council does not make a profit from this service and with increases in costs, the actual cost of running the service is now in excess of what is charged. We asked respondents if they currently subscribed to the service.

Yes	75.5%
No	24.5%

Table 6: Subscribers to the Garden Waste Service

From those who do not subscribe, they were asked what the reasons were for this.

I dispose of my garden waste another way	54%
The cost	30%
I don't have a garden	18%
I require less collections than currently provided	8%
I share a bin with someone else	3%
I require more collections than currently provided	1%

Table 7: Reason for non subscription

All respondents were asked if they felt the current service is value for money. Out of all the respondents to this question, 76% believe that it is value for money as shown in figure 2.

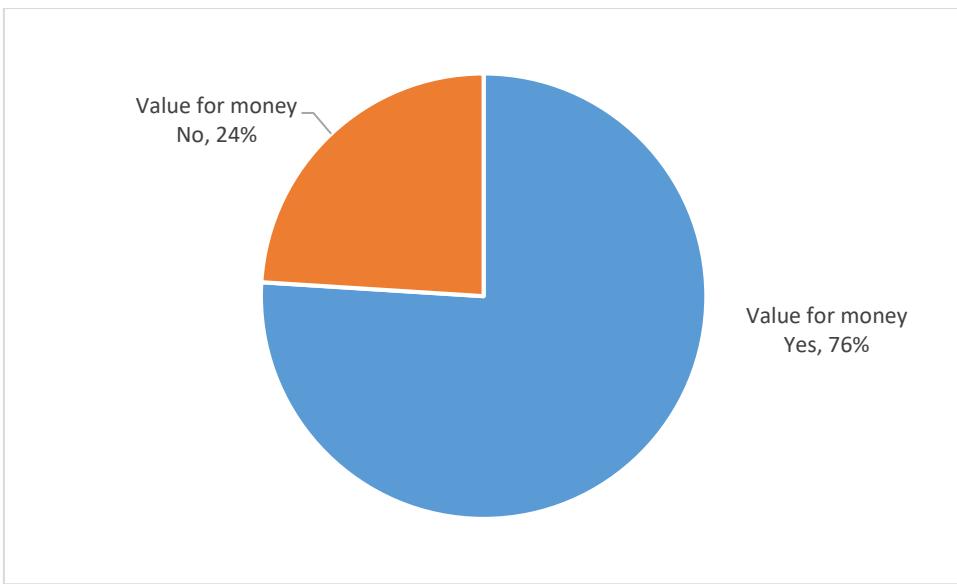


Figure 2: All respondents, value for money

This has been split to show the difference between those who do currently subscribe and those who don't. It can be seen that those who do subscribe, feel that this is a value for money service.

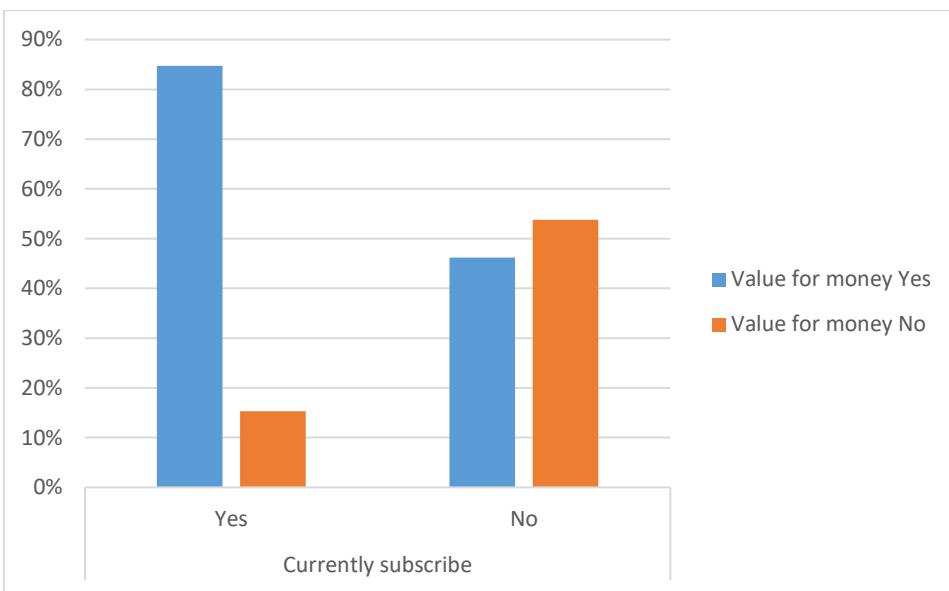


Figure 3: Split of satisfaction against subscription status

For those who currently subscribe we asked how satisfied they are with the service that they receive.

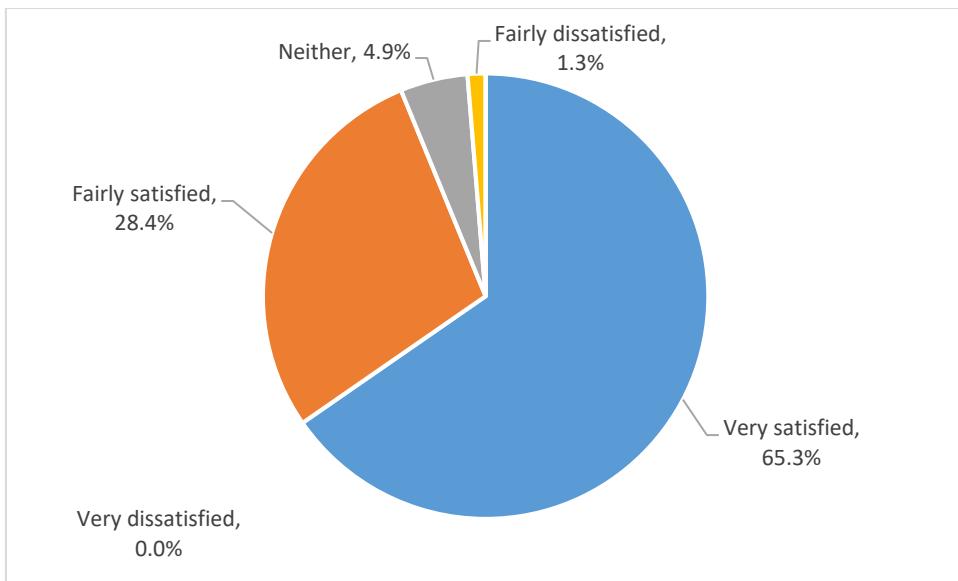


Figure 4: Satisfaction of Garden Waste Service for subscribers

And to follow on from this what the respondents felt the council could do for the Garden Waste service:

- Increase the number of collections
- Monthly collections during the winter months
- Offer jumbo bins
- Offer reduced compost for those residents on the service
- Put charge into Council Tax
- Keep the cost static
- Second bin at reduced cost
- Pay for bin collection service

2.4 Other comments relating to this consultation

Respondents were asked if there were any other comments they would like to make which has not already been covered. The comments were:

- Keep any increases to a minimum
- Excellent council
- Stop wasting money

3 Conclusion

3.1 Response

Response rates this year were lower than last year with 369 responses compared to 410 in 2024. This is partially down to the number of consultations undertaken with a short period of time.

3.2 Council Tax

These figures show the favourite option is a 3% increase with 32.2% of the votes.

3.3 Fees and Charges

No overall option was an overall winner. All 3 options received around a third of the votes.

3.4 Garden Waste

Three quarters of the respondents do subscribe to the service with the main reason for the other quarter not responding is that they dispose of their garden waste another way. Nearly three quarters of respondents also felt that this is good value for money and 93.7% of respondents are satisfied with the service they receive.

3.5 Next Steps

The following actions are recommended for 2026 budget consultation:

- Continue to undertake the consultation and try to make the process as easy as possible for stakeholders to take part.
- Undertake the consultation during the summer to ensure where possible the weather is not as much of a problem.
- Try to ensure the consultation is available to as many residents as possible through numerous routes so that a wide range of views can be considered.
- Include an example of the fees and charges

4 Appendices

Appendix A: Questionnaire



West Lindsey District Council Budget Consultation 2025

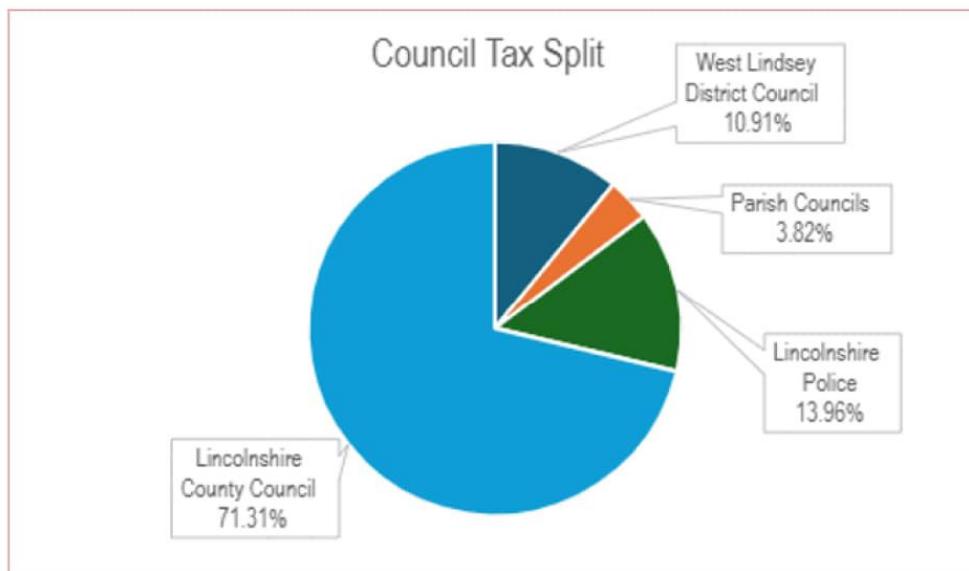
HELPFUL HINTS FOR COMPLETING THIS QUESTIONNAIRE Please read each question carefully. In most cases you will only have to tick one box but please read the questions carefully as sometimes you will need to tick more than one box, or write in a response. Once you have finished please take a minute to check you have answered all the questions that you should have answered. If you have any questions about this survey please email the Engagement Team on engagement@west-lindsey.gov.uk.

Are you responding as: (Please tick all that apply)

- a citizen panel member
- a resident
- a Parish or Town Councillor
- a WLDC Councillor
- on behalf of a business
- a community representative

Council Tax

Local Councils, the Police and Fire Authorities fund their services through government grant, fees and charges, Business Rates and Council Tax. There is one council tax bill for each domestic dwelling whether it is a house, flat, mobile home or houseboat. We collect the council tax on behalf of Lincolnshire County Council, the Police and Crime Commissioner and Parish and Town Councils. West Lindsey District Council share of your overall Council Tax is 10.91% (excluding Parish/Town Council Precepts) and funds around 39% of our overall budget.



1. With the customer price index 3.5% and the retail price index at 4.1%, what level of council tax increase would you support for 2026/27? **Please tick one box only**
 - 0% change - A 0% change would give West Lindsey a total level of council tax income of £8.3m.
 - 1% increase - A 1% increase would mean a 5 pence per week increase for a band D property on the West Lindsey proportion of council tax and would give West Lindsey a total level of council tax income of £8.4m.
 - 2% increase - A 2% increase would mean a 10 pence per week increase for a band D property on the West Lindsey proportion of council tax and would give West Lindsey a total level of council tax income of £8.5m.
 - 3% increase - A 3% increase would mean a 14 pence per week increase for a band D property on the West Lindsey proportion of council tax and would give West Lindsey a total level of council tax income of £8.6m.

3. Any comments you wish to make around the level of Council Tax:

Fees and Charges

4. Historically the Council has adjusted its fees and charges in line with the inflationary costs of service delivery. Which of the following options do you feel would be the best for 2026/27? **Please tick one box only**

- Increase fees by lower than inflation at an amount of 1% and review annually
- Increase fees by lower than inflation at an amount of 3.2% and review annually
- Increase fees at the current level of inflation (Retail Price Index 4.4% and Customer Price Index 3.6%) and review annually

5. Any comments you wish to make regarding the fees and charges options:

Garden Waste Collection Service

The Council currently charges £46 for this subscription service per bin which includes 18 collections per annum. This equates to £2.56 per collection, per bin. The Council does not make a profit from providing this service and with increases in costs which has meant the actual cost of running the service is now in excess of what we charge.

6. Do you currently subscribe to the service? **Please tick one box only**

- Yes
- No

7. What are your reasons for not subscribing to the service? **Please tick all which apply**

The cost
 I don't have a garden
 I dispose of my garden waste another way
 I share a bin with someone else
 I require more collections than currently provided
 I require less collections than currently provided

8. Do you feel the current charge is value for money?

Yes
 No

9. How satisfied are you with the current garden waste collection service that you receive? **Please tick one box only**

Very satisfied
 Fairly satisfied
 Neither
 Fairly dissatisfied
 Very dissatisfied

10. Is there anything else you feel the Council can do for Garden Waste?

Other comments relating to this consultation

11. Any other comments you wish to make regarding this consultation:

Equalities questionnaire

By answering the equalities questions you will help us to understand how different groups of people from different areas feel about the budget consultation. All responses are anonymised and you do not have to answer these to take part in the budget consultation.

12. Are you willing to answer these questions?

Yes
 No

13. Are you?

Male
 Female
 Transgender
 Non-Binary
 Any other gender
 Prefer not to say

14. Do you have any long term illness, health problems or disability which limits your daily activities or the work that you do?

Yes
 No
 Prefer not to say

15. What age are you?

16-25
 26-35
 36-45
 46-55
 56-65
 66-75
 76 or over
 Prefer not to say

16. Which of these ethnic groups do you consider you belong?

White
 Black, Black British, Caribbean or African
 Asian or Asian British
 Mixed or multiple ethnic groups
 Any other ethnic group
 Prefer not to say

17. Which of the following best describes your faith/religion/belief?

No religion
 Christian (all denominations)
 Muslim
 Buddhist
 Sikh
 Hindu
 Jewish
 Any other religion/faith/belief
 Prefer not to say

18. Which of the following statements best describes your sexuality?

Heterosexual/Straight
 Lesbian/Gay
 Bisexual
 Any other sexual orientation
 Prefer not to say

Thank you for taking part. Once submitted you will be taken to our website.

If you would like a copy of this in large, clear print, audio, Braille or in another language, please call 01427 676676 email customer.services@west-lindsey.gov.uk

За повече информация на телефон 01427 676676

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

Agenda Item 6f



Corporate Policy and Resources

Thursday, 12th February 2026

Subject: Medium Term Financial Plan 2026/27 to 2030/31
The Budget 2026/27
Capital Programme 2026/27 to 2030/31

Report by: Director of Finance and Assets (Section 151 Officer)

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

peter.davy@west-lindsey.gov.uk

Purpose / Summary: The purpose of the Medium-Term Financial Plan (MTFP) is to set a robust overall framework for the Council's Financial Strategy and spending plans over the next 5 years in support of delivering the Corporate Plan. The report sets out the revised financial plans within the Financial Analysis for changes in Government Funding, the economic environment, local engagement and the priorities for the Council. The plan reflects the revisions to previous estimates and covers the period 2026/27 to 2030/31.

The Financial Analysis includes the draft budget for 2026/27 for scrutiny and consideration prior to recommending to Council.

RECOMMENDATION(S):

- 1. Recommend to Council the approval of the Medium-Term Financial Plan 2026/27 – 2030/31**

2. Approve the review of Reserves and the proposed use and contributions to both the General Fund Balance and Earmarked Reserves as detailed at 2.7 within the Medium-Term Financial Plan
3. Consider and recommend to Council a balanced Revenue Budget for 2026/27 (Appendix 1)
4. Consider and recommend to Council the Capital Programme 2026/27 – 2030/31 (Appendix 4)
5. Accept the Statement of the Chief Finance Officer on the Robustness of Estimates and Adequacy of Reserves
6. Delegate any housekeeping or changes required due to the final financial settlement and any approvals elsewhere on this agenda, to the Medium-Term Financial Plan to the Section 151 Officer in consultation with the Chairman of this Committee prior to the final consideration by Council on 2nd March 2026.

IMPLICATIONS

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

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

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

Financial: FIN/155/26/CPR/SL

The report presents a balanced budget for 2026/27, without the requirement to support it with funds from the General Fund Balance. It addresses the financial implications arising from the recommended revisions to the MTFP and the requirement to determine the Council Tax for 2026/27 considering the approved Tax Base 33,543.15 and Council Tax Surplus £0.213m.

The Provisional Local Government Finance Settlement was announced on the 17th of December 2025 and has been incorporated into this report. Allocations were made for 2026/27 to 2028/29 therefore it is not clear whether these grant streams will continue after 2028/29.

The 2026/27 Draft Budget totals £21.362m and is fully funded and is a balanced budget.

Contributions to Earmarked Reserves total £2.550m and Use of Earmarked Reserves total £0.985m, these exclude capital reserve movements.

The movement on the General Fund Balance is a reduction of £0.146m and is forecast to be £2.052m at the end of 2026/27.

The Capital Programme totals £12.164m over the Medium-Term Financial Plan and is fully funded.

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

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

Data Protection Implications: None directly from this report.

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

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

Health and Well Being Implications: The budget provides resources to support the health and wellbeing of our residents. In addition, the Health and Wellbeing Reserve of £0.186m is available to support delivery of better outcomes for our residents.

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

N/A

Risk Assessment:

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

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

Call in and Urgency:

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

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

Yes

No

Key Decision:

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

Yes

No

1. Executive Summary

- 1.1 Presented below is the Medium-Term Financial Plan 2026/27 – 2030/31 (which includes the Financial Strategy and Medium-Term Financial Analysis). An Executive Summary is contained therein.
- 1.2 The document is central to our financial planning and plays a key role in the budget setting process to ensure that resources are aligned to the Corporate Plan priorities through the setting of the Revenue Budget and Capital Programme. Their impact and risks are considered in the Treasury Management Strategy (scrutinised by the Governance and Audit Committee and recommended to Council for approval).

The Medium-Term Financial Plan – Aims to deliver an annual balanced and sustainable budget whilst considering the context of National and Local funding and its projections over a 5 year period. It ensures that our resources

are directed towards delivery of the Council's corporate priorities and includes the Financial Strategy and Medium -Term Financial Analysis.

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

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

1.3 The Revenue Budget 2026/27

The General Fund Revenue Budget 2026/27 (detailed in the table below) reflects a balanced budget and a Net Revenue Budget Requirement of £21.362m (£21.155m 2025/26).

Members should be aware that at the time this document has been produced the budget is based on the provisional three-year financial settlement announced by the Minister of state for Local Government and Homelessness, Rt. Hon Alison McGovern on 17th December 2025. The final settlement has yet to be announced.

The Budget for 2026/27 assumes that the Council approve a Council Tax of £256.14 (£248.76 2025/26), an increase of 2.97% being the maximum amount allowable under the Government's referendum limit of up to 3% or £5 (whichever is the greater). This approach supports our future financial sustainability.

With an approved tax base of 33,543.15 Council Tax income of £8,591,800 will be budgeted for (32,756.75 and £8,148,600 2025/26). The Medium-Term Financial Analysis assumes an ongoing 1.5% increase in taxbase each year.

The Revenue Budget is detailed below and is analysed by our Service Clusters, aligned to the key themes contained within the draft Corporate Plan 'Our West Lindsey, Our Future' 2026-2030:

- i) **Thriving People** – Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, adapting homes, boosting skills, improving health and wellbeing, and supporting those most in need.
- ii) **Thriving Places** – Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage,

delivering homes that meet local needs, and ensuring our places and spaces are clean, green and safe.

- iii) **Thriving Council** – Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.

The table below details the proposed revenue budget 2026/27 for approval and is compared to the original budget 2025/26 and analysed over our Service Clusters (Corporate Plan themes) and includes other elements of operating expenditure and movements in reserves resulting in a £21.362m Budget Requirement (£21.155m 2025/26), an increase of £0.207m. Further analysis of the Budget is contained within **Appendix 1** of the Medium-Term Financial Analysis.

Cluster	Base Budget 2025/26	Forecast Budget 2025/26
Thriving Council	9,522,100	9,524,700
Thriving People	1,968,900	2,398,900
Thriving Places	4,144,800	4,792,400
Grand Total	15,635,800	16,716,000
Interest Receivable	(524,700)	(539,800)
Investment Income - Property Portfolio	(1,552,700)	(1,717,800)
Drainage Board Levies	552,600	581,300
Parish Precepts	2,850,200	3,086,100
Interest Payable	686,000	758,600
MRP/VRP (repayment of borrowing)	980,100	1,058,700
Net Revenue Expenditure	18,627,300	19,943,100
Transfer to / (from) General Fund	(156,600)	(146,000)
Transfer to / (from) Earmarked Reserves	2,684,300	1,564,500
Amount to be met from Government Grant or Council Tax	21,155,000	21,361,600
Funding Income		
Business Rate Retention Scheme	6,654,900	2,994,300
Collection Fund Surplus - Council Tax	275,600	212,800
Parish Councils Tax Requirement	2,850,200	3,086,100
New Homes Bonus	499,400	0
Other Government Grants	2,726,300	6,476,600
Council Tax Income	8,148,600	8,591,800
TOTAL FUNDING	21,155,000	21,361,600
Balanced Budget / Funding Target	0	0

1.4 Significant Movements

The significant movements between the 2025/26 and 2026/27 budget include.

Expenditure Pressures

- £0.317m staff resourcing including pay awards
- £0.763m implementation of the Food Waste Collection service
- £0.082m inflation applied to supplies and services, premises, transport and employees
- £0.310m Contractual increases
- £0.029m Drainage Board Levies
- £0.073m Interest Payable on Loans
- £0.079m increase in Minimum Revenue Provision (MRP)
- £0.010m Changing Places facility – repairs and maintenance

Expenditure Reductions

- £0.775m Actuarial review of Pension Fund Contributions - reduced employers contribution rates and Pension Deficit Contribution

Additional Income

- £0.167m Fees and Charge Review
- £0.015m Interest from Investments
- £0.043m Property rental income

Income Reduction

- £0.087m reduction in Housing Benefits subsidy

Additional Funding

- £0.443m Council Tax – increase of 2.97%
- £4.313m Provisional Funding Settlement (includes Homelessness and Rough Sleeping Grant previously issued separately)

Reduction in Funding

- £3.661m Business Rates Retention scheme
- £0.499m New Homes Bonus scheme ended
- £0.563m Extended Producer Responsibility funding
- £0.063m Council Tax Surplus

The movement in net contributions from reserves total £1.109m.

1.5 Review of Earmarked Reserves

The Council's Corporate Policy and Resources committee considered the level of earmarked and general fund reserves as its meeting on 15th January. Members considered the purpose and balance on each of the Council's reserves. The committee also set a general fund balance of between £2.0m and £2.5m which is reviewed annually.

In addition, and detailed in full at 2.8 of the Medium-Term Financial Plan, the table below details the estimated year end reserve balances over the medium term. It takes account of current expectations of the 2025/26 outturn position, the movement in reserves for capital investment financing, contributions to and from reserves for the purposes of service and project investment.

RESERVE	CURRENT YEAR	MTFP				
		Balance at 31/03/26 £	Balance at 31/03/27 £	Balance at 31/03/28 £	Balance at 31/03/29 £	Balance at 31/03/30 £
General Fund Working Balance	2,197,792	2,051,792	2,051,792	2,051,792	2,051,792	2,051,792
Earmarked Reserves	14,041,823	13,212,423	13,114,823	12,469,723	13,318,123	13,249,723
Capital Grants	3,469,700	3,469,700	3,469,700	3,469,700	3,469,700	3,469,700
Capital Receipts	6,211,746	300,649	329,369	368,743	378,743	388,743
TOTAL USABLE RESERVES	25,921,061	19,034,565	18,965,684	18,359,958	19,218,358	19,159,958

Corporate Plan Priorities (Revenue)	0	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Corporate Plan Priorities (Capital)	0	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
TOTAL CORPORATE PLAN PRIORITIES	0	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
GRAND TOTAL	25,921,061	27,034,565	26,965,684	26,359,958	27,218,358	27,159,958

EARMARKED RESERVES	CURRENT YEAR		MTFP			
	Balance at 31/03/26 £	Balance at 31/03/27 £	Balance at 31/03/28 £	Balance at 31/03/29 £	Balance at 31/03/30 £	Balance at 31/03/31 £
Service Investment/Renewals	4,246,365	4,562,765	4,780,165	4,716,365	5,464,765	5,296,365
Contingency/Risk	6,674,634	6,219,534	5,845,834	5,164,534	5,164,534	5,164,534
Investment for Priorities	3,120,824	2,430,124	2,488,824	2,588,824	2,688,824	2,788,824
Grand Total	14,041,823	13,212,423	13,114,823	12,469,723	13,318,123	13,249,723

1.6 The Capital Investment Strategy (Appendix 3)

The Capital Investment Strategy forms a key part of the Council's overall corporate planning framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the Council's over-arching corporate priorities and objectives over a medium term (five

year) planning horizon. Providing a framework to enable both revenue and capital investment decisions which contribute to the achievement of the Council's priorities and objectives as set out in the Corporate Plan.

1.7 The Capital Investment Programme (Appendix 4)

The Capital Programme 2026/27 to 2030/31 provides a plan of future capital investments totalling £12.164m with £3.558m estimated for 2026/27. The programme is monitored in year through the Corporate Policy and Resources Committee and is reviewed bi-annually and may result in significant changes as business cases for schemes are developed or schemes re-profiled over financial years due to external factors.

Service Cluster	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Estimate 2030/31 £	TOTAL CAPITAL INVESTMENT £
Thriving Council	99,300	74,600	141,100	67,700	79,500	462,200
Thriving People	2,982,500	2,887,500	837,500	837,500	837,500	8,382,500
Thriving Places	476,200	479,400	978,800	240,000	1,145,000	3,319,400
Grand Total	3,558,000	3,441,500	1,957,400	1,145,200	2,062,000	12,164,100

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

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

The Capital Investment Programme is to be funded from:

CAPITAL FINANCING	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Estimate 2030/31 £	Total Capital Programme £
Grants & Contributions etc	-3,174,400	-2,887,500	-837,500	-837,500	-837,500	-8,574,400
Useable Capital Receipts	-89,700	0	0	0	0	-89,700
Reserves	-293,900	-554,000	-1,119,900	-307,700	-1,224,500	-3,500,000
Total Capital Programme Funding	-3,558,000	-3,441,500	-1,957,400	-1,145,200	-2,062,000	-12,164,100

The detailed Capital Investment Programme is attached at **Appendix 4** for consideration and recommendation to Council.

1.8 Robustness of Estimates and Adequacy of Reserves

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

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

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

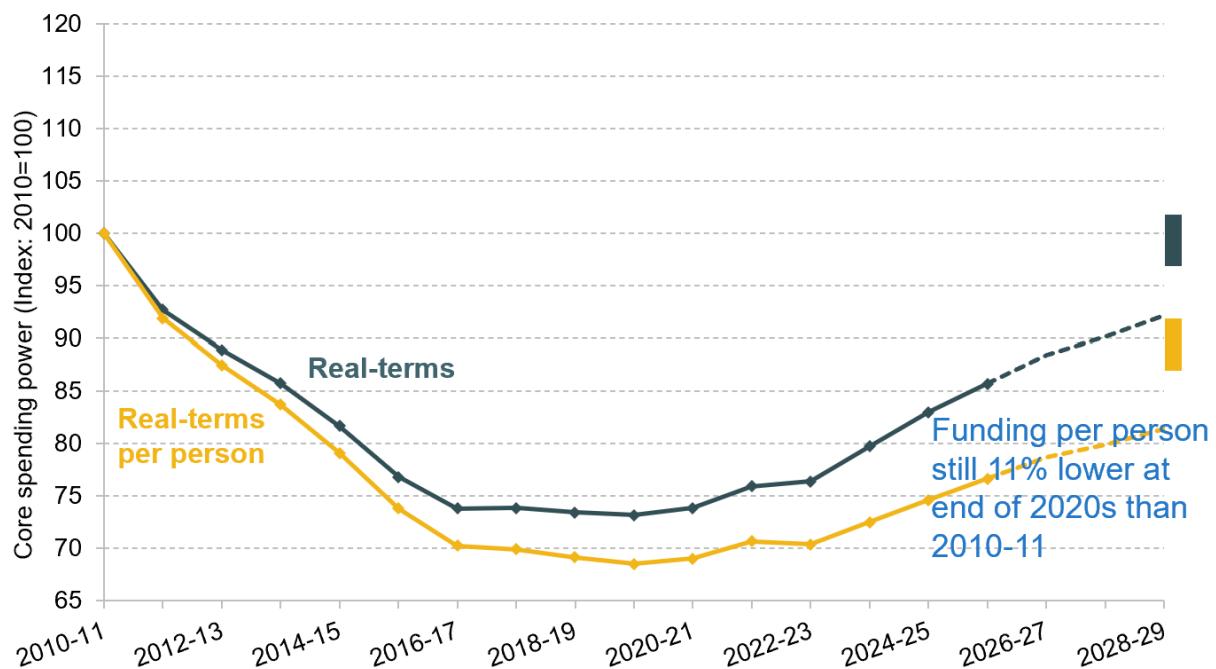
SECTION 2 – THE FINANCIAL CONTEXT

2.1 Introduction

Since the commencement of government funding cuts in 2010/11 the Council has effectively managed a significant reduction in Settlement Funding Allocation (an amount set by Government as a calculation of our funding need). This is illustrated below by the Institute for Fiscal Studies who have plotted local government funding since the onset of austerity. This shows that this year core spending power is still set to be 15% lower in aggregate and 23% lower per person than in 2010.

Even accounting for retained business rates growth being rolled into core spending power and social care transfers, funding is still projected to be around 11% lower per person in real terms in 2028/29 than in 2010.

Long-run trend in overall LG funding



Main results exclude above-baseline business rates growth and funding through the Better Care Fund. The figures for 2025-26 onward are calculated excluding NICs compensation to be consistent with HMT figures. Real-terms figures reflect GDP deflator, and population reflect latest ONS estimates and 2022-based projections. Main councils only. Assumes maximum use of CT rises from 2025-26 onwards.

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

The Council's aim over this period was to become non-reliant on Government.

Our income from local taxation (Council Tax and Business Rates) is 69.2% (46.6% 2010/11)

Income from Customer and Client receipts and Investment Property Portfolio has increased income levels from £3.363m to £9.095m (170%) during that period and reflects the success of the fees and charges policy and commercial strategies.

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

The government have announced a long overdue fair funding review and business rates reset, this together with delivering a three year local government finance settlement is the biggest change to local government funding in many years. Whilst the Council is grateful to be able to plan with more certainty the settlement has not increased Council funding. This together with the Council losing the growth in business rates above its baseline accumulated over recent years means that it has been a difficult task to balance the MTFP.

The Council had already planned for funding reductions to come at some point and so had built up reserves and contingencies to help smooth reductions. Added to this there has been the introduction of the Extended Producer Responsibility allowance which will be go towards the costs of waste collection and recycling. Together with this there has been a tri-ennial pension fund review which has led to a reduction in pension contributions the Council has to make to the pension fund. This will not affect employees it is simply a reflection on the improved position the fund is now in compared to the last review.

2.2 National Context

The draft financial settlement for Local Government 2026/27 was announced in December 2025 by the Minister of State for Local Government and Homelessness, Alison McGovern MP.

The main points affecting this Council were.

- £5bn in additional funding for local government services over a three year period.
- Providing a real terms increase in Core Spending Power of up to 9.7% over the period 2024/25 – 2028/29.
- Council Tax referendum limit of 3% or £5 whichever is the greater for district councils to help councils invest in services they provide to residents whilst protecting hard-working taxpayers from unfair hikes in rates.

- A three year settlement to provide certainty to local authorities.
- A new simplified system of grants which consolidates a number of grants into revenue support grant.
- Delivering the fair funding review 2.0 which has tried to ensure that up to date data is used when calculating funding allocations and the recognition of how needs of different types of authorities have changed over time.
- A reset of the business rates retention system.

2.3 Local Context

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

National Economy and inflation

We are currently seeing inflation reducing from high levels not seen in the last decade, with the cost of food, fuel and utilities being the main factors. We are currently expecting to see increased costs across our revenue expenditure for the supply of contracts, goods and services because of increases to the minimum wage due in April 2026. Our General Fund Working Balance is currently within the £2.0m - £2.5m range approved by members and will mitigate any in year budget pressures.

Devolution

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

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

Currently, at time of writing, Councils across Lincolnshire have submitted proposals for their vision of how Lincolnshire may look under unitary councils. We await to hear the final outcome from MHCLG in the summer and can then thoroughly assess the impact on the Council. It is likely that the Council will need to contribute towards the startup costs for the new authority the Council area is included within. It is the intention to build up a reserve to assist with this. The cost is currently unknown but is likely to exceed £1m based on evidence from other areas.

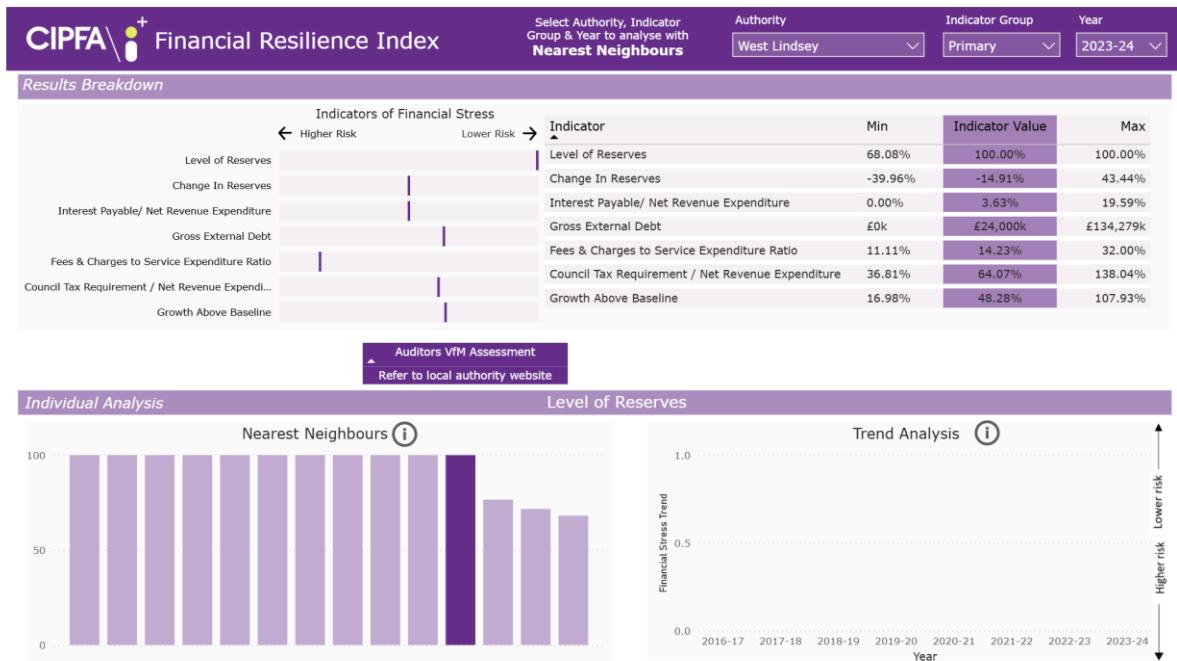
Fairer Funding and Business Rates Retention Scheme

A multi-year financial settlement has been announced, and although this means reductions in funding and a reduction in retained business rates at least it gives the Council some certainty in its budget planning. The Council had expected for some time that funding reductions would happen at some point and therefore this can be managed in the short to medium term. Given the uncertainties around local government reorganisation this could have a huge impact on the medium to longer term financial plans.

The table below shows the Core Spending Power for West Lindsey DC based on the Local Government Settlement 2026/27.

West Lindsey	2024/25	2025/26	2026/27	2027/28	2028/29
	£m	£m	£m	£m	£m
Fair Funding Allocation	0.00	0.00	7.41	6.83	6.20
Legacy Funding Assessment	7.96	7.62	0.00	0.00	0.00
Council tax requirement	7.75	8.15	8.57	9.01	9.48
Homelessness, Rough Sleeping and Domestic Abuse	0.18	0.27	0.56	0.59	0.61
Transitional Protections	0.00	0.00	0.06	0.20	0.36
Grants rolled in to Revenue Support Grant	0.18	0.28	0.00	0.00	0.00
Recovery Grant	0.00	0.30	0.30	0.30	0.30
Core Spending Power	16.07	16.62	16.91	16.94	16.96
Increase Year on Year		3.4%	1.8%	0.1%	0.1%

2.4 How we compare – Financial Resilience.



2.5 General Fund Balances

The Council sets a revenue balance of between £2.0m - £2.5m. This was approved by Corporate Policy and Resources Committee in January 2026.

2.6 Earmarked Reserves

The Council holds Earmarked reserves for the purpose of:

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

We estimate that there will be a balance of £14.042m of earmarked reserves as at 31.3.2026 reducing to £13.250m by 31.3.2031 considering revenue and capital spending plans.



MEDIUM TERM FINANCIAL PLAN 2026/27 – 2030/31

**Including: Financial Strategy,
Medium Term Financial Analysis
2026/27 to 2030/31, Budget 2026/27,
Capital Programme 2026/27 to
2030/31**

MEDIUM TERM FINANCIAL PLAN

Section 1 - The Medium-Term Financial Strategy

Section 2 - The Medium-Term Financial Analysis

Section 3 - The 2026/27 Revenue Budget

Section 4 - Capital Investment Programme and Financing

Section 5 – Treasury Management Strategy

Section 6 – Human Resources Statement

APPENDICES

Appendix 1 Medium Term Financial Analysis (Revenue Budget Summary)

Appendix 2 Risk Register

Appendix 3 Capital Investment Strategy

Appendix 4 Capital Investment Programme 2026/27 – 2030/31

Appendix 5 Analysis of Capital Financing

Appendix 6 Pay Policy 2026/27

Appendix 7 Human Resources Statement 2026/27

MEDIUM TERM FINANCIAL PLAN

2026/27 - 2030/31

1. Introduction

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

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

2. Governance

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

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

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

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

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

1.1 Introduction

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

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

The MTFP is designed to complement the values set out in the Corporate Plan and deliver the key priorities of the Council by supporting the following values and approach. It also reflects the implications and resourcing needs to deliver the Corporate Plan, captured as key deliverables within Thriving People, Thriving Places and Thriving Council Thematic Business Plans.

The Corporate Plan details the values and behaviours which guide our working:

- Helpful
- Kind
- Trusting
- Open
- Reliable
- Collaborative
- Supportive
- Positive
- Friendly
- Open
- Inclusive

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

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

The MTFP will deliver against these objectives and principles by:

- Explaining the financial context, over the medium term, within an uncertain economic and funding environment in which the Council is set to operate.
- Helping to ensure that the Council's financial resources are directed to support delivery of the Corporate Plan priorities and value for money.

- Providing a medium term forecast of resources and expenditure and to illustrate the financial effects of existing financial commitments, both revenue and capital, over the medium term, and to inform transformational and commercial strategies necessary to achieve a balanced budget.
- Maximising the Council's resilience and management of risk and volatility, including maintaining adequate risk reserves
- Effectively managing the Council's land and property assets by undertaking a prudent level of capital investment in addition to maximising returns on new investments
- Establishing a robust, stable and sustainable budget capable of withstanding future financial pressures

1.2 Value for Money

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

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

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

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

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

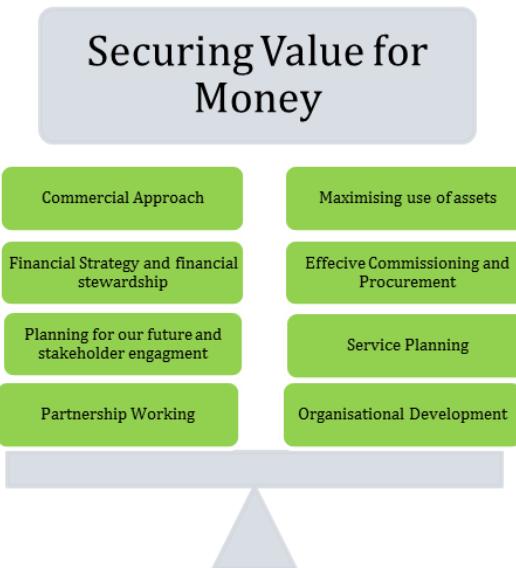
This has resulted in WLDC maintaining a strong track record of identifying and delivery savings and efficiencies whilst protecting priority services.

Using benchmarking and national data sets such as the Government financial returns. West Lindsey delivers VFM through a selection of services in the following ways:

- Helping performance improvement and transformation planning
- Locating potential income generating opportunities
- Supporting budgeting and spending decision making

- Provide transparency in relation to scrutiny questions.

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



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

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

1.3 Commercial Approach

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

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

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

Strategic and Commercial implications are considered and all risks assessed to enable informed choices.

1.4 Partnership Working

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

1.5 Strategic Asset Management Plan

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

1.6 Organisational Development

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

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

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

1.7 Commissioning and Procurement

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

The Council manages its contracts carefully and reviews them regularly, which not only delivers significant savings in year, but also identifies further

opportunities to reduce operating costs and better achieve the Council's outcome.

1.8 Capital Investment Strategy (Appendix 3) and Capital Investment Programme and Financing (Appendix 4/5)

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

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

1.9 The Treasury Management Strategy

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

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

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

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

1.10 Borrowing for Capital Investment

For the Council to achieve its corporate priorities, reduce costs and increase revenue income streams, it may require an amount of capital investment, funded by Prudential Borrowing.

Borrowing from external sources will only be undertaken after consideration of our cash flow requirements. In addition, any external borrowing will be prudent,

affordable, and sustainable and as such will be informed by robust business cases and in the main should have no impact on the council taxpayer.

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

1.11 Financial Sustainability

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

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

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

The key assumptions are:

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

1.12 The Pay Policy Statement (Appendix 6)

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

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

The Pay Policy Statement identifies.

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

- Other specific aspects of chief officer remuneration and other discretionary payments

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

A management restructure is currently subject to consultation, with the following timelines in place:

- Formal consultation commences Wednesday 14th January 2026 - minimum of 30 days
- Formal consultation ends: Friday 20th February 2026
- Job descriptions finalised and evaluated - early March 2026
- Designations and new contracts issued: mid-late March 2026
- New structure in place: 1 April 2026

An updated pay policy will be brought to Committee and Council once the restructure has been finalised.

2. The Medium-Term Financial Analysis

2.1 Introduction

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

For 2026/27 the Budget has been based on the approved budgets for each Committee and in line with the draft 2026/27 Local Government Financial Settlement.

Future years figures have been given by the government up until 2028/29 which has enabled the Council to balance its budget over the medium term. These figures are, however, draft at this stage and will be confirmed when the settlements for each year are delivered each December. This enables budget planning with some certainty which has not been possible in previous years. The settlement offers little increase between years and is predicated on the maximum available Council Tax rises however it does still offer a level of certainty not recently seen.

With local government reorganisation at a relatively early stage there will inevitably be budgetary impacts as the process progresses. These unknown impacts and the level of budget required present a financial risk that the Council may be exposed to which will require regular monitoring and a mid-year update will provide some indication of likely outcomes as the consequences become clear.

Prudently the Council has established a suitable level of general fund and earmarked reserves to help to mitigate any future year shortfalls to balance the budget over the medium term. It is possible however that efficiency savings will need to be found in the medium to longer term, but this will be dependent on the future makeup of local government in Lincolnshire and future government funding levels.

2.2 The Budget Planning Cycle

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

- Meetings with Budget Managers to ensure resources align to the delivery of Corporate Priorities and to review budgets, identifying ongoing pressures/savings and horizon scanning for future issues, including political, economic, or legislative implications.
- Business Planning reviews have been undertaken to identify further income generation opportunities and budget reduction proposals, which can be delivered to ensure a sustainable budget.
- A robust Fees and Charges review, which resulted in an increase in income budgets of £0.168m against the 2025/2026 budgets approved as part of the 2025/2026 Medium Term Financial Plan. Full details of proposed fees and charges were presented to Policy and Resources Committee in November and December 2025.
- Regular updates have been provided to Management Team who have also reviewed, challenged, and proposed inclusion of the pressures and savings incorporated into this budget which have not already been approved by this Committee.
- Regular meetings have been held with the Chairs and Vice Chairs of Committees to ensure they are fully engaged in the process.
- Inclusion of the revenue implications of the Capital Programme 2026/27-2030/31
- Consultation with Parish Councils, residents and business rate payers has been undertaken and feedback has been considered when setting the budget.
- The review of Earmarked Reserves has identified a need to increase reserves to support delivery of strategies and plans in some cases.

2.2 Budget Assumptions

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

- Employees – Pay award 3.0% 2026/27 and 2.5% thereafter.
- Pensions – Employers contribution primary rate (employers' contribution) assumed at a 1% increase for each tri-annual period from 2029/30 onwards. Employers' contribution secondary rate (deficit reduction payment) assumed at a 3.8% increase for each year from 2029/30 onwards.

- Council Tax increases of 2.97% in 2026/27 and then 2.99% onwards with annual tax base growth of 1.5%
- NNDR as per the financial settlement.
- Contractual inflation applied where required.
- Utilities – Electricity 10%, Gas 0%, and Water 0%
- Capital Programme is based on best estimates of total investment, total borrowing; use of reserves; impact on revenue.

2.4 Council Tax

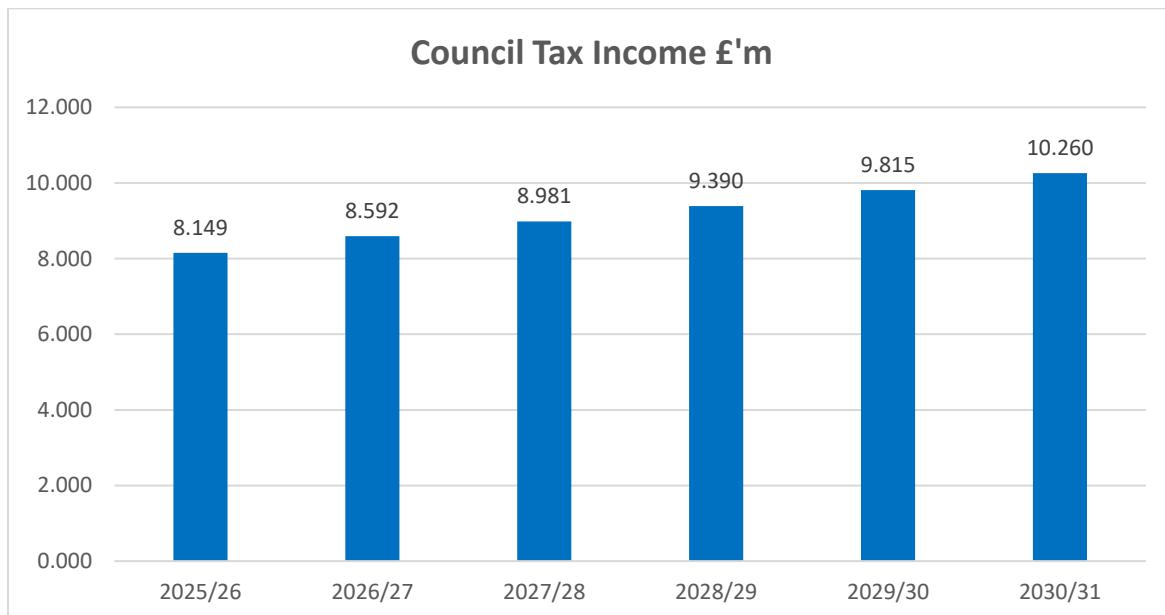
The Tax Base for 2026/27 has been approved at 33,543.15 (32,756.75 2025/26) reflecting growth of 2.4% (2.07% 2025/26). The MTFP includes annual growth rate of 1.5% for future years.

In terms of actual Council Tax, the Council's current strategy is to increase Council Tax to the Governments maximum capping levels (Assumed 2.97% for 2026/27 and 2.99% thereafter), this strategy helps to support future sustainability.

The Council Tax increase for 2026/27 is proposed at a 2.97% increase (2.98% in 2025/26) giving a Band D equivalent Council Tax of £256.14 (£248.76 2025/26).

Within the Medium-Term Financial Analysis below we have assumed a 2.99% increase for 2027/28 onwards and a collection rate of 98.3% which is above the National Average.

In addition, the Council Tax Surplus for 2026/27 has been calculated to be £0.213m (£0.276m 2025/26) and will be included in the budget.



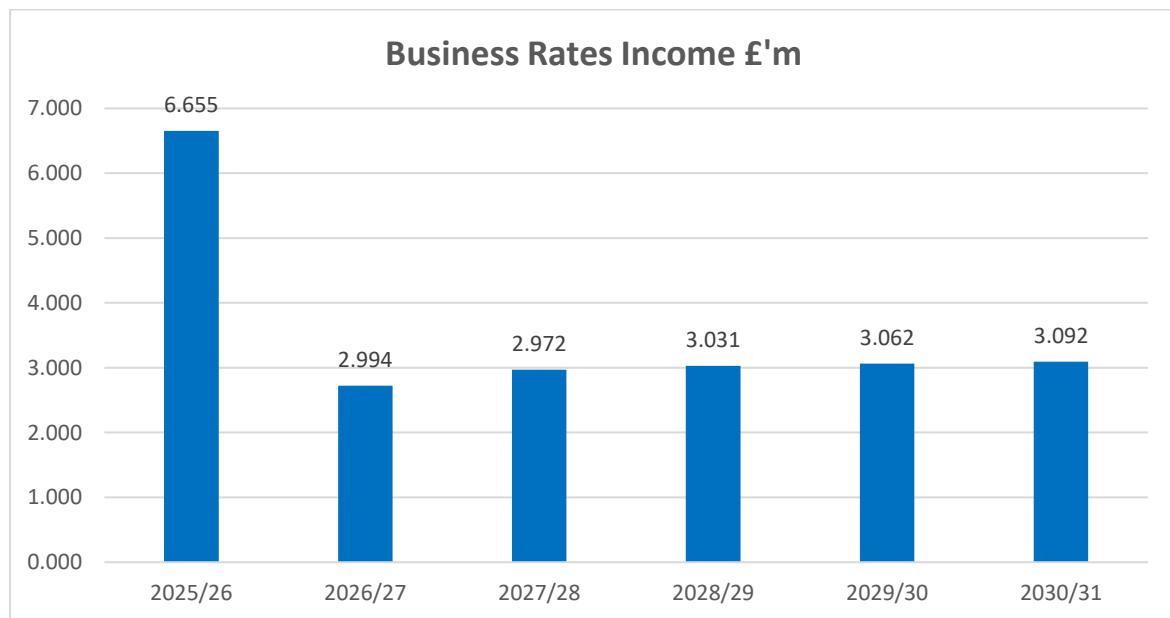
2.5 Business Rates

A three year settlement including a 're-set' has been given to the Council for 2026/27 – 2028/29 this is estimated to provide business rates income of £2.994m (£6.655m 2025/26).

As can be seen from the graph below due to the government re-setting the business rates system the Council has lost the growth it had accumulated above the baseline. So as the Council does not lose significant resources the government has then increased the level of revenue support grant.

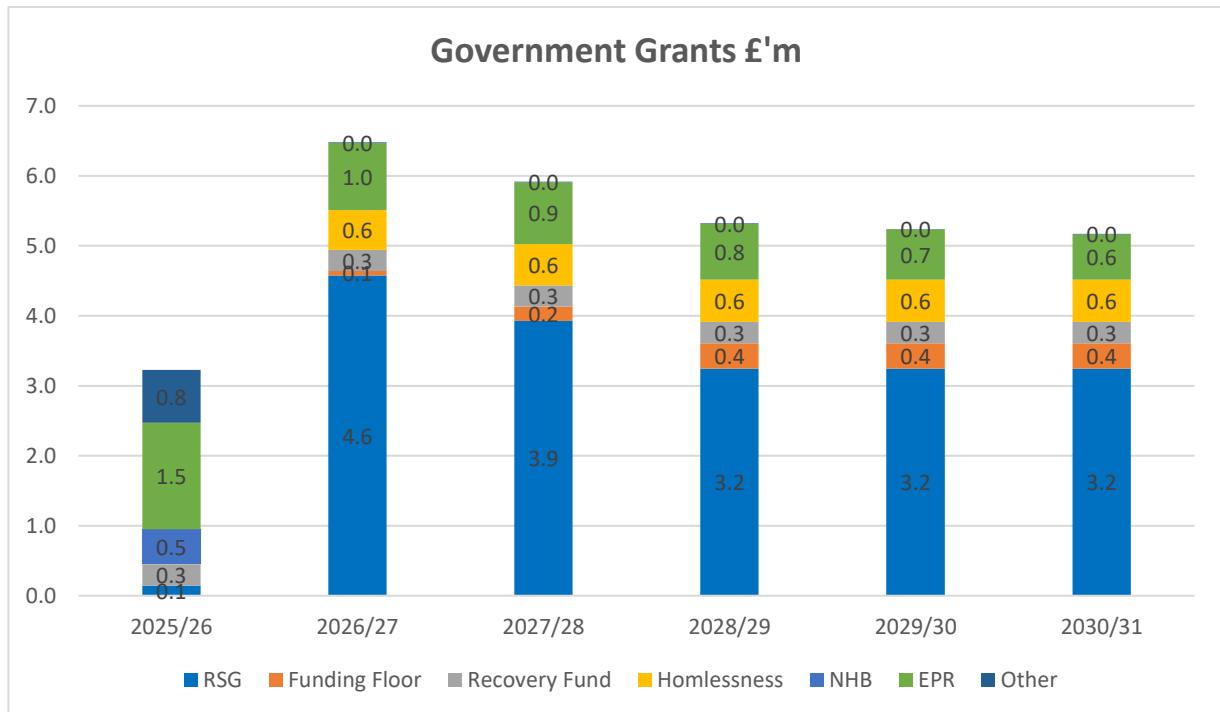
As there has been a reset of business rates it has been decided, due to the risk of a pool member falling below the baseline, that the Council will not be part of a Lincolnshire Business Rates pool in 2026/27.

We have taken a prudent approach to our forecasts for business rates income over the medium term due to the fragile state of the economy and uncertainty in future years.



2.6 Government Grants

The Council previously received New Homes Bonus from 2011/12 which was used to support economic growth initiatives in the district. The government has now stopped this funding and has rolled it into revenue support grant to try and simplify the funding landscape. The employer national insurance contributions grant has also been rolled into revenue support grant by Central Government. Added to this is the new extended producer responsibility grant the Council now receives which has been assumed to decline over the medium term period as producers change the packaging of their goods. This grant is to be used to help towards the cost of waste collection and recycling.



2.7 Reserves

The level of general reserves will continue to be closely monitored during the period of this MTFP in the context of protecting the Council from existing and future liabilities. Reserves will continue to be maintained at a prudent level.

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

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

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

RESERVE	CURRENT YEAR		MTFP				
	Balance at 31/03/26 £	Balance at 31/03/27 £	Balance at 31/03/28 £	Balance at 31/03/29 £	Balance at 31/03/30 £	Balance at 31/03/31 £	
General Fund Working Balance	2,197,792	2,051,792	2,051,792	2,051,792	2,051,792	2,051,792	2,051,792
Earmarked Reserves	14,041,823	13,212,423	13,114,823	12,469,723	13,318,123	13,249,723	
Capital Grants	3,469,700	3,469,700	3,469,700	3,469,700	3,469,700	3,469,700	3,469,700
Capital Receipts	6,211,746	300,649	329,369	368,743	378,743	388,743	
TOTAL USABLE RESERVES	25,921,061	19,034,565	18,965,684	18,359,958	19,218,358	19,159,958	
Corporate Plan Priorities (Revenue)	0	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000
Corporate Plan Priorities (Capital)	0	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000	5,900,000
TOTAL CORPORATE PLAN PRIORITIES	0	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
GRAND TOTAL	25,921,061	27,034,565	26,965,684	26,359,958	27,218,358	27,159,958	

The table below reflects the movement on the General Fund Balance 2026/27:

GENERAL FUND WORKING BALANCE MOVEMENTS		Balance at 31/03/27 £
Estimated Balance Brought Forward		2,197,792
Less Approved Use of Reserves		(146,000)
Grand Total		2,051,792

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

EARMARKED RESERVES	CURRENT YEAR		MTFP			
	Balance at 31/03/26 £	Balance at 31/03/27 £	Balance at 31/03/28 £	Balance at 31/03/29 £	Balance at 31/03/30 £	Balance at 31/03/31 £
Service Investment/Renewals	4,246,365	4,562,765	4,780,165	4,716,365	5,464,765	5,296,365
Contingency/Risk	6,674,634	6,219,534	5,845,834	5,164,534	5,164,534	5,164,534
Investment for Priorities	3,120,824	2,430,124	2,488,824	2,588,824	2,688,824	2,788,824
Grand Total	14,041,823	13,212,423	13,114,823	12,469,723	13,318,123	13,249,723

2.9 Medium Term Financial Analysis (Appendix 1)

The 5-year Medium Term Financial Plan 2025/26 has been updated during the budget process and reflects the total Funding Gap from 2026/27 to 2030/31; the Council has a number of projects and initiatives which will help meet the future funding gaps detailed in the table below.

	MTFP 2026/2027 - 2030/2031 5 YRS				
	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £
MTFP - FUNDING GAP B/FWD	1,245,000	2,953,500	3,477,600	3,517,600	3,719,000
Establishment	75,300	153,200	179,200	223,200	247,500
Pressures	399,400	404,400	409,700	415,600	455,000
Income Loss	23,900	23,900	24,100	24,100	24,100
Savings	(479,400)	(530,600)	(574,800)	(620,900)	(694,400)
Income Gain	(1,061,800)	(949,400)	(885,500)	(806,700)	(767,700)
Inflation	51,000	69,900	82,000	61,500	129,100
Contribution to Reserves	1,633,800	246,000	246,000	246,000	246,000
Use of Reserves	0	(349,200)	(681,300)	0	0
Increase MRP	0	46,000	(100)	2,600	0
Increase in Net Interest Receivable	(128,800)	(33,100)	(89,300)	(116,900)	(164,000)
Movement in Funding:					
Council Tax Surplus	(212,800)	0	0	0	0
Council Tax Yield	(33,700)	(35,500)	(40,000)	(41,800)	(144,900)
Other Government Grants	(3,736,700)	(3,719,900)	(3,286,400)	(3,280,700)	(3,280,700)
Business Rates	2,224,800	1,720,800	1,138,800	1,149,900	1,120,000
MTFP - FUNDING GAP	0	0	0	773,500	889,000

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

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

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

Budget changes have been built on amounts approved by the Corporate Policy and Resources Committee throughout the year, and changes approved under delegation. Changes to the base budget have been reported to both Prosperous Communities Committee and Corporate Policy and Resources Committee in February 2026.

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

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

This represents.

- between 10% and 12% of budget requirement for 2026/27
- between 17 and 22 days of average gross expenditure cover (£0.116m per day)

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

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

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

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

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

2.11 Risk Analysis (Appendix 2)

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

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

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

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

2.12 Sensitivity Analysis

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

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

Impact of +/-	Equates to +/-
1% Pay award	£0.166m
1% Council Tax	£0.086m
1% Business Rates	£0.027m
1% Non-Pay Budget	£0.256m
1% Interest on balances	£0.140m
1% on Borrowing	£0.233m
1% on Fees and Charges	£0.073m

3.1 Introduction

The Council presents a Balanced Revenue Budget for 2026/27 and is represented over our Service Clusters, aligned to the key themes contained within the draft Corporate Plan 'Our West Lindsey, Our Future' 2026-2030:

- ii) **Thriving People** – Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, adapting homes, boosting skills, improving health and wellbeing, and supporting those most in need.
- ii) **Thriving Places** – Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage, delivering homes that meet local needs, and ensuring our places and spaces are clean, green and safe.
- iv) **Thriving Council** – Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.

3.2 Settlement Funding 2026/27 – 2028/29

The Settlement Funding Assessment determines the Council's local share of Business Rates and provides details of other Core Funding Grants, and any additional Grants the Minister announces. Whilst the final settlement funding has yet to be announced, this draft budget has been prepared based on the Provisional Settlement issued in December 2025, after which no significant changes are expected.

The announcement for West Lindsey was a three-year Settlement covering 2026/27 – 2028/29 which included the following: -

- A reset of Business rates which removed previously accumulated growth and set a new funding baseline
- Rolling many specific grants into RSG
- A Funding floor grant
- Removal of the New Homes Bonus

No additional changes to the referendum limits on Council tax with increases being 2.99% or £5 whichever is the higher.

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

West Lindsey	Actual	Provisional
	2025/26	2026/27
	£m	£m
Fair Funding Allocation	0.00	7.41
Legacy Funding Assessment	7.62	0.00

Council Tax Requirement excluding parish precepts	8.15	8.57
Homelessness, Rough Sleeping and Domestic Abuse	0.27	0.56
Transitional Protections	0.00	0.06
Grants Rolled in to RSG	0.28	0.00
Recovery Grant	0.30	0.30
Core Spending Power	16.62	16.91

3.3 Revenue Budget 2026/2027

Cluster	Base Budget 2025/26	Forecast Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30	Forecast Budget 2030/31
	£	£	£	£	£	£
Thriving Council	9,522,100	9,524,700	9,949,400	9,989,700	10,285,200	10,543,200
Thriving People	1,968,900	2,398,900	2,247,000	2,227,000	2,230,700	2,345,600
Thriving Places	4,144,800	4,792,400	5,002,000	5,067,500	5,309,300	5,480,800
Grand Total	15,635,800	16,716,000	17,198,400	17,284,200	17,825,200	18,369,600

Interest Receivable	(524,700)	(539,800)	(502,400)	(493,100)	(492,400)	(457,000)
Investment Income - Property Portfolio	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
Drainage Board Levies	552,600	581,300	611,400	642,800	676,500	710,300
Parish Precepts	2,850,200	3,086,100	3,147,800	3,210,800	3,275,000	3,340,500
Interest Payable	686,000	758,600	839,200	737,900	674,100	591,600
MRP/VRP (repayment of borrowing)	980,100	1,058,700	1,005,700	913,000	883,000	878,000
Net Revenue Expenditure	18,627,300	19,943,100	20,557,900	20,477,100	21,009,700	21,594,100

Transfer to / (from) General Fund	(156,600)	(146,000)	0	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	1,564,500	456,400	474,800	1,156,100	1,156,100

Amount to be met from Government Grant or Council Tax	21,155,000	21,361,600	21,014,300	20,951,900	22,165,800	22,750,200
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Funding Income						
Business Rate Retention Scheme	6,654,900	2,994,300	2,971,900	3,031,200	3,061,800	3,091,700
Collection Fund Surplus - Council Tax	275,600	212,800	0	0	0	0
Parish Councils Tax Requirement	2,850,200	3,086,100	3,147,800	3,210,800	3,275,000	3,340,500
New Homes Bonus	499,400	0	0	0	0	0
Other Government Grants	2,726,300	6,476,600	5,913,200	5,320,400	5,240,900	5,169,300
Council Tax Income	8,148,600	8,591,800	8,981,400	9,389,500	9,814,600	10,259,700

TOTAL FUNDING	21,155,000	21,361,600	21,014,300	20,951,900	21,392,300	21,861,200
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Balanced Budget / Funding Target	0	0	0	0	773,500	889,000
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3.4 Base budget movements

The Budget of £21,361,600 (£21,155,000 2025/26) is proposed for approval and reflects an increase of £206,600 (including movements in reserves). The significant movements are detailed below.

Expenditure Pressures

- £0.317m staff resourcing including pay awards
- £0.763m implementation of the Food Waste Collection service
- £0.082m inflation applied to supplies and services, premises, transport and employees
- £0.310m Contractual increases
- £0.029m Drainage Board Levies
- £0.073m Interest Payable on Loans
- £0.079m increase in Minimum Revenue Provision (MRP)
- £0.010m Changing Places facility – repairs and maintenance

Expenditure Reductions

- £0.775m Actuarial review of Pension Fund Contributions - reduced employers contribution rates and Pension Deficit Contribution

Additional Income

- £0.167m Fees and Charge Review
- £0.015m Interest from Investments
- £0.043m Property rental income

Income Reduction

- £0.087m reduction in Housing Benefits subsidy

Additional Funding

- £0.443m Council Tax – increase of 2.97%
- £4.313m Provisional Funding Settlement (includes Homelessness and Rough Sleeping Grant previously issued separately)

Reduction in Funding

- £3.661m Business Rates Retention scheme
- £0.499m New Homes Bonus scheme ended
- £0.563m Extended Producer Responsibility funding
- £0.063m Council Tax Surplus

The movement in net contributions from reserves total £1.109m.

Capital Investment Programme 2026/27 – 2030/31

4.1 Introduction

The draft Capital Programme 2026/27 to 2030/31 provides a plan of future capital investments which is reviewed annually and may result in significant change as business cases for schemes are developed or schemes re-profiled over financial years due to external factors.

Members are requested to approve the Capital Programme and approval to spend it on Business-as-Usual activity for 2026/27.

4.2 Asset Management Plan

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

4.3 The Summary Capital Programme

Service Cluster	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Estimate 2030/31 £	TOTAL CAPITAL INVESTMENT £
Thriving Council	99,300	74,600	141,100	67,700	79,500	462,200
Thriving People	2,982,500	2,887,500	837,500	837,500	837,500	8,382,500
Thriving Places	476,200	479,400	978,800	240,000	1,145,000	3,319,400
Grand Total	3,558,000	3,441,500	1,957,400	1,145,200	2,062,000	12,164,100

The overall Capital Investment Programme totals £12.164m, however, £4.752m relates to the approved Capital Budgets (Stage 3 and Business as usual) with the remainder of £7.412m being pipeline projects. Only approved Capital Budgets will be monitored throughout the financial year.

The 4 levels of the Programme are detailed below.

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

Stage	2026/27	2027/28	2028/29	2029/30	2030/31	Total
	£	£	£	£	£	£
BAU	930,800	1,381,500	1,882,400	1,145,200	2,052,000	7,391,900
Pre-Stage 1	0	10,000	0	0	10,000	20,000
Stage 3	2,627,200	2,050,000	0	0	0	4,677,200
Stage 4	0	0	75,000	0	0	75,000
Grand Total	3,558,000	3,441,500	1,957,400	1,145,200	2,062,000	12,164,100

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

The details Capital Investment Programme is attached at Appendix 4 for consideration and recommendation to Council.

4.4 Capital Investment Financing

The proposed funding for the Capital Programme 2026/27 – 2030/10 is analysed below.

CAPITAL FINANCING	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Estimate 2030/31 £	TOTAL CAPITAL INVESTMENT £
Grants & Contributions etc	-3,174,400	-2,887,500	-837,500	-837,500	-837,500	-8,574,400
Useable Capital Receipts						
	-89,700	0	0	0	0	-89,700
Reserves	-293,900	-554,000	-1,119,900	-307,700	-1,224,500	-3,500,000
Total Capital Programme Funding	-3,558,000	-3,441,500	-1,957,400	-1,145,200	-2,062,000	-12,164,100

5 Treasury Management 2026/27

- 1.1 The full Treasury Management Strategy, Minimum Revenue Provision Policy and Investment Strategy has been scrutinised by the Governance and Audit Committee and will be presented to Council for approval.
- 1.2 Considering both the revenue and capital budget implications as detailed above, the following table reflects our forecast treasury position.

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

£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Capital Financing Requirement					
Adjustment A	1.065	1.065	1.065	1.065	1.065
Finance Leases	0.013	0.155	0.081	0.006	0.003
Prudential Borrowing	35.007	34.173	33.188	32.257	31.347
Total CFR	36.085	35.393	34.334	33.328	32.415
Of which: Commercial Investment Property	19.099	18.661	18.224	17.786	17.348
Movement in CFR	-0.938	-0.692	-1.059	-1.006	-0.913

Movement in CFR represented by					
Net borrowing need for the year (above)	0.000	0.143	0	0.000	0.000
Less Net Lease movements	0.013	0.142	-0.074	-0.074	-0.003
Less MRP and other financing movements	-0.937	-0.962	-0.969	-0.916	-0.895
Capital Receipts from Loan Principal repaid	-0.015	-0.015	-0.015	-0.015	-0.015
Movement in CFR	-0.938	-0.692	-1.059	-1.006	-0.913

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

6.1 The Pay Policy Statement

A management restructure is currently subject to consultation, with the following timelines in place:

- Formal consultation commences Wednesday 14th January 2026 - minimum of 30 days
- Formal consultation ends: Friday 20th February 2026
- Job descriptions finalised and evaluated - early March 2026
- Designations and new contracts issued: mid-late March 2026
- New structure in place: 1 April 2026

An updated pay policy will be brought to Committee and Council once the restructure has been finalised.

6.2 The Human Resource Statement details the budgeted full-time equivalents of 309.46 By Cluster and Business Unit (284.03 2025/2026).

APPENDIX 1

High Level Summary Excluding Central Recharges and Capital

Cluster	Base Budget 2025/26 £	Forecast Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
Thriving Council	9,522,100	9,524,700	9,949,400	9,989,700	10,285,200	10,543,200
Thriving People	1,968,900	2,398,900	2,247,000	2,227,000	2,230,700	2,345,600
Thriving Places	4,144,800	4,792,400	5,002,000	5,067,500	5,309,300	5,480,800
Grand Total	15,635,800	16,716,000	17,198,400	17,284,200	17,825,200	18,369,600
Interest Receivable	(524,700)	(539,800)	(502,400)	(493,100)	(492,400)	(457,000)
Investment Income - Property Portfolio	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
Drainage Board Levies	552,600	581,300	611,400	642,800	676,500	710,300
Parish Precepts	2,850,200	3,086,100	3,147,800	3,210,800	3,275,000	3,340,500
Interest Payable	686,000	758,600	839,200	737,900	674,100	591,600
MRP/VRP (repayment of borrowing)	980,100	1,058,700	1,005,700	913,000	883,000	878,000
Net Revenue Expenditure	18,627,300	19,943,100	20,557,900	20,477,100	21,009,700	21,594,100
Transfer to / (from) General Fund	(156,600)	(146,000)	0	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	1,564,500	456,400	474,800	1,156,100	1,156,100
Amount to be met from Government Grant or Council Tax	21,155,000	21,361,600	21,014,300	20,951,900	22,165,800	22,750,200
Funding Income						
Business Rate Retention Scheme	6,654,900	2,994,300	2,971,900	3,031,200	3,061,800	3,091,700
Collection Fund Surplus - Council Tax	275,600	212,800	0	0	0	0
Parish Councils Tax Requirement	2,850,200	3,086,100	3,147,800	3,210,800	3,275,000	3,340,500
New Homes Bonus	499,400	0	0	0	0	0
Other Government Grants	2,726,300	6,476,600	5,913,200	5,320,400	5,240,900	5,169,300
Council Tax Income	8,148,600	8,591,800	8,981,400	9,389,500	9,814,600	10,259,700
TOTAL FUNDING	21,155,000	21,361,600	21,014,300	20,951,900	21,392,300	21,861,200
Balanced Budget / Funding Target	0	0	0	0	773,500	889,000

Medium Term Financial Analysis by Type

	Base Budget 2025/26 £	Forecast Budget 2026/27 £	Forecast Budget 2027/28 £	Forecast Budget 2028/29 £	Forecast Budget 2029/30 £	Forecast Budget 2030/31 £
Expenditure	41,520,200	42,247,800	43,125,100	43,192,700	43,738,800	43,644,900
Employees	16,367,600	16,632,000	17,054,700	17,396,300	17,793,200	17,609,800
Interest Payable	686,000	758,600	839,200	737,900	674,100	591,600
Other Operating Expenditure-Drainage Board Levies	552,600	581,300	611,400	642,800	676,500	710,300
Other Operating Expenditure-Parish Precepts	2,850,200	3,086,100	3,147,800	3,210,800	3,275,000	3,340,500
Premises	1,174,700	1,234,000	1,254,300	1,236,700	1,263,400	1,274,500
Supplies and Services	5,220,200	5,387,100	5,579,800	5,388,000	5,453,500	5,491,700
Transfer Payments	13,688,400	13,505,300	13,505,300	13,400,000	13,400,000	13,400,000
Transport	980,500	1,063,400	1,132,600	1,180,200	1,203,100	1,226,500

Income	(23,873,000)	(23,363,400)	(23,572,900)	(23,628,600)	(23,612,100)	(22,928,800)
Income, Fees and Charges	(7,279,300)	(7,315,100)	(7,572,600)	(7,620,100)	(7,582,700)	(6,921,100)
Government Grants and Contributions	(14,468,500)	(13,728,800)	(13,693,200)	(13,634,000)	(13,641,700)	(13,647,700)
Interest Receivable	(524,700)	(539,800)	(502,400)	(493,100)	(492,400)	(457,000)
Investment Income - Property Portfolio	(1,600,500)	(1,779,700)	(1,804,700)	(1,881,400)	(1,895,300)	(1,903,000)

Transfers To / (From) Reserves	3,507,800	2,477,200	1,462,100	1,387,800	2,039,100	2,034,100
Transfer to / (from) General Fund	(156,600)	(146,000)	0	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	1,564,500	456,400	474,800	1,156,100	1,156,100
MRP/VRP (repayment of borrowing)	980,100	1,058,700	1,005,700	913,000	883,000	878,000

Amount to be met from Government Grant or Council Tax	21,155,000	21,361,600	21,014,300	20,951,900	22,165,800	22,750,200
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FUNDED BY:						
Business Rate Retention Scheme	6,654,900	2,994,300	2,971,900	3,031,200	3,061,800	3,091,700
Collection Fund Surplus - Council Tax	275,600	212,800	0	0	0	0
Parish Council Tax Requirement	2,850,200	3,086,100	3,147,800	3,210,800	3,275,000	3,340,500
New Homes Bonus	499,400	0	0	0	0	0
Other Government Grants	2,726,300	6,476,600	5,913,200	5,320,400	5,240,900	5,169,300
Council Tax Requirement	8,148,600	8,591,800	8,981,400	9,389,500	9,814,600	10,259,700

Grand Total	21,155,000	21,361,600	21,014,300	20,951,900	21,392,300	21,861,200
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Balanced Budget/Cumulative Savings Target	0	0	0	0	773,500	889,000
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Medium Term Financial Analysis by Business Unit

Cluster and Business Unit	Base Budget	Proposed	Forecast	Forecast	Forecast	Forecast
	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
	£	£	£	£	£	£
Thriving People	1,968,900	2,398,900	2,247,000	2,227,000	2,230,700	2,345,600
Commercial Services	316,300	267,500	333,700	342,200	352,400	360,900
Community Action	416,600	396,900	408,600	442,800	456,500	467,800
Community Environment	60,000	59,700	59,700	59,700	59,700	59,700
Community Support	327,800	330,700	194,700	194,700	194,700	194,700
Crematorium	(107,500)	(133,200)	(171,200)	(207,800)	(246,600)	(238,300)
Culture and Theatres	234,600	222,300	213,200	201,000	200,800	207,300
Homelessness	406,900	966,800	1,001,000	1,004,300	1,015,200	1,024,400
Homes, Health and Wellbeing	34,900	24,500	25,200	25,600	26,100	26,700
Housing	69,800	66,100	67,600	69,200	71,200	72,800
Leisure	(40,800)	(58,300)	(146,600)	(170,200)	(189,400)	(189,200)
Lincolnshire Show	7,700	7,700	7,700	7,700	7,700	7,700
Safeguarding	8,700	9,000	9,000	9,000	9,000	9,000
Safer Communities - CCTV	238,700	238,700	244,900	250,400	258,300	264,000
Safer Communities - Parish Lighting	70,600	74,100	75,100	76,100	77,100	78,100
Wellbeing Lincs	(75,400)	(73,600)	(75,600)	(77,700)	(62,000)	0
Thriving Places	4,144,800	4,792,400	5,002,000	5,067,500	5,309,300	5,480,800
Building Control	195,600	221,300	236,100	249,900	266,400	281,400
Business Support	13,200	12,200	12,200	12,200	12,200	12,200
Cemeteries	67,800	66,500	68,000	69,800	75,600	73,400
Commercial Waste Service	(101,100)	(111,600)	(119,200)	(127,100)	(122,800)	(119,900)
Community Safety	228,800	188,600	195,400	159,600	164,200	167,800
Development Management	(131,500)	(396,800)	(399,900)	(403,200)	(404,300)	(412,200)
Economic Development	334,700	267,700	274,200	280,700	289,600	296,700
Emergency Planning	24,400	25,100	25,700	26,300	26,900	27,500
Environmental Protection	236,500	238,000	245,400	253,300	267,300	270,800
Food Safety	261,200	270,100	279,100	287,500	298,100	307,000
Food Waste Collection	0	958,500	993,500	1,025,000	1,062,500	1,087,300
Housing Standards	214,200	233,600	280,700	247,600	255,700	261,700
Land Based Administration	0	206,000	204,600	191,900	203,700	211,800
Land Charges	76,700	0	0	0	0	0
Licensing	7,000	(4,200)	(4,500)	(5,300)	(4,800)	(5,600)
Markets	65,300	65,600	67,800	70,800	74,600	77,200
Parks & Open Spaces	73,200	75,000	66,000	69,300	70,400	71,500

Planning Enforcement	128,800	128,500	131,600	134,800	139,000	142,400
Street Cleansing	833,100	746,400	811,200	856,600	881,000	900,300
Visitor Economy	58,600	58,100	59,200	60,300	61,900	63,100
Waste Management	1,870,400	1,881,800	1,899,900	1,922,300	1,979,000	2,029,300
Waste Management - Chargeable Services	(312,100)	(338,000)	(325,000)	(314,800)	(286,900)	(262,900)
Thriving Council	9,522,100	9,524,700	9,949,400	9,989,700	10,285,200	10,543,200
Audit	215,100	233,500	239,800	246,400	253,300	260,400
Benefits	450,400	545,300	562,100	579,200	600,500	616,300
Change Management	366,900	422,800	439,200	455,100	475,200	489,000
Communications	186,400	188,100	196,200	203,700	210,000	215,100
Corporate Finance	231,600	106,600	112,000	112,600	116,400	113,700
Customer Services	729,300	730,500	754,600	777,700	804,900	823,100
Debtors	76,700	96,200	83,100	87,500	91,100	92,800
Democratic Representation	716,900	728,300	755,900	766,700	789,300	808,700
Elections	195,200	191,900	426,100	200,500	206,200	210,900
Financial Services	1,663,200	1,306,400	1,345,200	1,382,000	1,425,700	1,459,000
Fraud	0	3,300	15,000	3,700	0	4,100
Governance & Legal Compliance	1,126,600	1,131,200	1,154,700	1,173,900	1,189,000	1,212,900
Human Resources	606,500	584,400	598,000	607,500	623,000	635,700
ICT Infrastructure	537,900	658,100	676,900	689,800	700,100	713,000
Local Taxation	538,100	543,800	568,900	595,000	619,200	637,700
Neighbourhood Planning	12,900	12,000	12,000	12,000	12,000	12,000
Parking Services	(127,400)	(83,900)	(124,300)	(122,600)	(120,800)	(119,000)
Planning Policy	265,200	289,800	300,700	333,800	337,900	341,200
Policy, Strategy and Environment	231,600	249,100	234,700	240,200	248,100	254,200
Property - Administrative	115,000	146,300	153,400	158,600	166,000	171,400
Property - Commercial	(211,700)	(93,600)	(96,600)	(97,000)	(97,000)	(97,600)
Property - Houses	400	(600)	(600)	(600)	(600)	(600)
Property - Miscellaneous Property	44,500	53,800	54,100	54,400	54,700	55,000
Property - Operational	212,900	232,800	210,200	211,600	215,700	216,800
Property Services	473,800	458,300	468,100	479,000	492,700	503,400
Street Naming and Numbering	14,200	12,800	13,600	14,400	15,700	16,800
Support Services	200,200	195,700	203,000	210,600	218,100	223,500
Systems Development	649,700	581,800	593,400	614,000	638,800	673,700
Investment Income - Property Portfolio	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
Investment Properties	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
Grand Total	14,083,100	14,998,200	15,456,200	15,465,700	15,993,500	16,530,700

APPENDIX 2

	Likelihood	Impact	Mitigation
Future available resources less than assumed	Likely	High	Annual review of reserves. General Fund Working Balance increased Volatility/Contingency earmarked reserves in place. Planning for future reductions above those assumed in the MTFP would be implemented. However, the GFB can support any medium term shortfall.
Commercial Projects do not deliver anticipated benefits	Possible	Medium	Project management and monitoring. Risk Register for each project Appropriate and robust due diligence. Commercial contingency of £100k in base budget
Council is unable to provide a balanced budget in future years.	Unlikely	Medium	The Council has an adequate level of General Fund Reserves to support balancing the budget over the MTFP should it be required.
Volatility of Business Rates	Possible	Medium	Volatility of funding stream outside of Council control and effects of the latest revaluation on rateable values. Impact mitigated by establishment of contributions to an earmarked reserve.
Pay and price increases above budgeted assumptions	Possible	Medium	Assumption of 3% pay increase for 2026/27 and then 2.5% annually built into MTFP. Contractual inflation is included in budget. Average utilities % applied. Improved commissioning and procurement expected
Future spending plans	Possible	Low	All Services carry out effective horizon scanning with profile of service demands (past and future). This informs the MTFP budget modelling throughout the year. Pressures are dealt with as they arise. Contingencies and risk reserves in place.
Inability to balance budget in medium term	Possible	High	A three year local government finance settlement gives the Council a degree of certainty in the short to medium term. A principle is in place to maintain General Reserve at £2.0m - £2.5m due to future funding and economic uncertainty. Balance of £2.1m in the budget stability reserve.

	Likelihood	Impact	Mitigation
Income targets not achieved.	Likely	Medium	Income has been substantially affected and in the current economic climate recovery is likely to take some time. A commercial contingency budget of £100k mitigates impacts. Regular monitoring and reporting is undertaken with a full review of fees and charges annually which incorporates trend analysis and future demand estimations. Commercial trading monitor volumes and pricing. Appropriate due diligence for commercial property investments undertaken.
Revenue implications of capital programmes not fully anticipated	Possible	Low	Capital bid approval identifies revenue implications and links to Council priorities. Full analysis of revenue implications assessed and considered in scenario planning and in business case development.
Loss of principal investments	Unlikely	Medium	Limited by the controls in the Treasury Management Strategy which prioritise security of deposit over returns on a risk based approach. Impact limited due to the strategy of a diverse portfolio with high rated institutions.
Local Government Reorganisation	Likely	Medium	The Council is due to be reorganised with a start date of a new authority being 1 st April 2028. The Council will need to find funding to contribute towards setup costs. These costs are unknown currently but experience in other areas of the country suggest this figure could be in excess of £1m. This will need to be found from earmarked reserves. There could also be additional cost implications if consultants are required to undertake LGR ready work or specific projects linked to LGR.
The cultural change and capability required to deliver against the Council's aspiration may not be realised as quickly as the financial cuts, as	Possible	Low	The officer Boards will ensure that the project management framework is effective and that robust business cases are developed prior to approval of projects and that projects are monitored, with issues being raised and escalated at an early stage for consideration.

	Likelihood	Impact	Mitigation
changes in business models can take large organisations a number of years to realise regardless of the sector.			
Pay Awards are higher than Budgeted	Possible	Medium	The Council makes an estimate of future pay awards when setting its MTFS, there is a risk that the pay awards are higher than budgeted and therefore reserves would be required in the short term to balance the budget until savings were made to balance the MTFS.
Council decides to use its reserves for service investment or capital projects	Possible	Medium	The Council is currently internally borrowed against its capital financing requirement therefore significant expenditure funded by reserves would mean higher borrowing costs than are currently budgeted for.
The assumptions contained within the MTFP are not realised.	Likely	Low	Prudent assumptions are included in MTFP. A contingency budget, the General Fund Working Balance, in addition to a significant number of reserves are held to mitigate any in year financial risks or volatility relating to income, or increases in expenditure, and which can be utilised in the event of variations to the assumptions made
Recruitment and Retention of skilled staff	Likely	High	The increased use of agency/consultants brought in to do the right jobs.

APPENDIX 3

CAPITAL INVESTMENT STRATEGY 2026/27 – 2030/31

1. Introduction

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

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

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

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

Key elements of the strategy.

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

2. Principles Supporting the Capital Investment Strategy

a) Strategy Principles

- The investment programme will support the Council's strategic priorities; therefore, the capital investment programme will link to all key strategic

planning documents: specifically, the Corporate Plan, Medium Term Financial Plan and the Asset Management Plan.

- Schemes within the programme will be prioritised on an authority wide basis and the process of assessing investments, against specific criteria, will optimise the benefit and relative importance of potential schemes.
- Responsible Investing (RI) - investing in opportunities that seek to generate both financial value and sustainable growth,
- Socially responsible investing (SRI), also known as sustainable, socially conscious, "green" or ethical investing (ESG), as well as any investment strategy which seeks to consider both financial return and social good.

b) Capital Investment Policy

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

c) Finance Principles

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

d) Asset Management Principles

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

3. Capital Investment Priorities

The Council's proposed Capital Investment Programme 2026/27 will support the Corporate Plan's key themes contained within the **draft** Corporate Plan 'Our West Lindsey, Our Future' 2026-2030:

- i) **Thriving People** – Supporting people and communities to thrive by addressing inequality, tackling homelessness, improving housing conditions, adapting homes, boosting skills, improving health and wellbeing, and supporting those most in need.
- ii) **Thriving Places** – Enabling sustainable and inclusive economic growth in our towns and rural communities, preserving our heritage, delivering homes that meet local

needs, and ensuring our places and spaces are clean, green and safe.

- iii) **Thriving Council** – Delivering high-quality services through trusted governance, financial resilience, and continuous improvement to ensure positive outcomes for residents now and in the future.

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

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

4. The Capital Investment Strategy Process

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

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

The process for includes:

- Review existing Capital Programme, timing, budget requirements etc.
- Annual review of existing Projects

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

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

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

The Capital Programme consists of 4 levels of activity.

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

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

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

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

5. Governance of the Capital Investment Programme

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

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

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

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

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

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

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

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

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

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

Budget Managers will receive monthly monitoring reports.

6. Capital Financing

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

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

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

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

7. Prudential Borrowing

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

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

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

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

8. Revenue Contributions and Earmarked Reserves

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

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

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

9. Capital Receipts

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

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

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

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

11. Leasing

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

12. Other Sources of Funding

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

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

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

Appropriate experts are engaged as required.

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

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

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

A Valuation Volatility Earmarked Reserve has been created with a balance of £0.733m which reflects 3% of purchase price of the portfolio, which will reduce over the medium term, reflecting the introduction of an annual MRP charge to reduce outstanding prudential borrowing. This will help mitigate any financial loss of investment upon the sale of an asset should there be any shortfall against outstanding debt. A proportion of the annual revenue income generated from the investment will be allocated for risk provision.

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

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

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

14. Risk

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

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

15. Conclusion

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

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

Appendix 4
Capital Investment Programme 2026/27 - 2030/31

Service Cluster / Scheme	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Estimate 2030/31 £	TOTAL CAPITAL INVESTMENT £
Thriving Council						
Member ICT Provision	36,000	0	0	0	0	36,000
Capital Enhancements to Council Properties	50,000	50,000	50,000	50,000	50,000	250,000
Website Replacement	0	0	75,000	0	0	75,000
Desktop Refresh	13,300	14,600	16,100	17,700	19,500	81,200
Mobile Phones	0	10,000	0	0	10,000	20,000
Thriving Council Total	99,300	74,600	141,100	67,700	79,500	462,200
Thriving People						
Cremator - DeNox System	25,000	0	0	0	0	25,000
Disabled Facilities Grants	837,500	837,500	837,500	837,500	837,500	4,187,500
Warm Homes Local Grant	2,120,000	2,050,000	0	0	0	4,170,000
Thriving People Total	2,982,500	2,887,500	837,500	837,500	837,500	8,382,500
Thriving Places						
Vehicle Replacement Programme	30,000	479,400	978,800	240,000	1,145,000	2,873,200
Market Rasen 3 year vision	89,700	0	0	0	0	89,700
Gainsborough Heritage Regeneration	323,700	0	0	0	0	323,700
Shop Front Improvement	32,800	0	0	0	0	32,800
Thriving Places Total	476,200	479,400	978,800	240,000	1,145,000	3,319,400
TOTAL CAPITAL PROGRAMME	3,558,000	3,441,500	1,957,400	1,145,200	2,062,000	12,164,100

Appendix 5

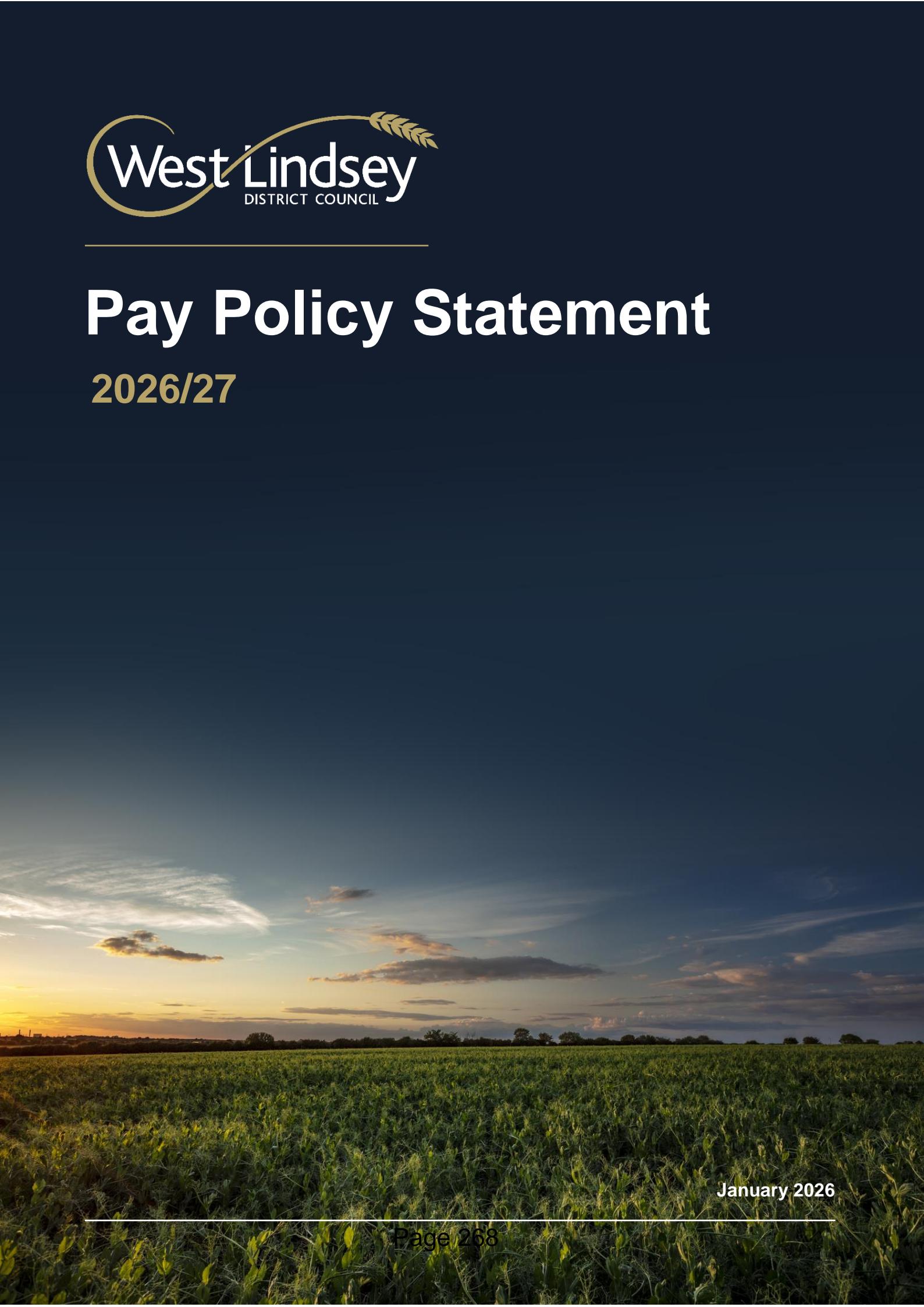
Analysis of Capital Programme Financing

Source	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Estimate 2029/30	Estimate 2030/31	TOTAL
	£	£	£	£	£	£
Use of Capital Receipts	-89,700	0	0	0	0	-89,700
Use of Capital Grants:						
Disabled Facilities Grant	-837,500	-837,500	-837,500	-837,500	-837,500	-4,187,500
NCC - funded by Department for Energy, Security and Net Zero (DESNZ)	-2,120,000	-2,050,000	0	0	0	-4,170,000
National Lottery Heritage Fund	-216,900	0	0	0	0	-216,900
Total Use of Grants	-3,174,400	-2,887,500	-837,500	-837,500	-837,500	-8,574,400
Use of Earmarked Reserves :						
Investment For Growth	-139,600	0	0	0	0	-139,600
ICT Reserve	-13,300	-24,600	-91,100	-17,700	-29,500	-176,200
Maintenance of Facilities	-50,000	-50,000	-50,000	-50,000	-50,000	-250,000
Members ICT	-36,000	0	0	0	0	-36,000
Property Asset Fund	-25,000	0	0	0	0	-25,000
Vehicle Replacement	-30,000	-479,400	-978,800	-240,000	-1,145,000	-2,873,200
Total Use of Earmarked Reserves	-293,900	-554,000	-1,119,900	-307,700	-1,224,500	-3,500,000
Capital Financing Total	-3,558,000	-3,441,500	-1,957,400	-1,145,200	-2,062,000	-12,164,100



Pay Policy Statement

2026/27

A wide-angle photograph of a green agricultural field, likely wheat, stretching to a distant horizon under a vast sky. The sky is filled with wispy, colorful clouds in shades of orange, yellow, and blue, suggesting a sunset or sunrise. The horizon line is straight and level.

January 2026

Introduction

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

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

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



Legislation

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

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

The Council will comply with the National Living Wage legislation.

Context

This pay policy includes a policy on:

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

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

Senior Officer Pay

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

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

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

The policy for each group is as follows:

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

Salaries in this policy are as at 1 April 2025.

Chief Executive

The salary for the above post is £132,547. This is a local grade established following an analysis of the degree of responsibility in the role, benchmarking with other comparators and the ability to recruit and retain exceptional candidates.

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

Chief Finance Officer (S151)

The salary for this post is £91,007.16.

The salary for this post is £82,532.63.

Chief Officer Pay Awards

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

Chief Executive Recruitment

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

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

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

Returning Officer Fees

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

Lowest Paid Employees

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

Band 3 ranges from £24,796 to £25,185 per annum.

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

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

Most salaries other than those of the Senior Management Team are set within a pay band which is made up of spinal points, staff progress through these spinal points with length of service until they reach the top point in their pay band.

The Council applies the National Joint Conditions of Service for all employees, and any nationally agreed salary increases are applied.

Pay Supplements

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

Market supplements:

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

Honorariums:

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

Apprentices

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

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

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

- Age under 18: £7.55
- Age 18-20: £10
- Age 21 or over (National Living Wage): £12.71

Payments/Charges and Contributions

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

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

Multipliers

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

- The highest paid officer of the council is the Chief Executive at £132,547
- The ratio between the highest and lowest salary pay point is 1:5
- The median salary of all the Council staff is £30,024 including Chief Officers.



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

Discretionary Payments

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

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

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

Severance payments under section 6

No severance payments: Employees aged 55 and over who are retiring early in the interests of efficiency will receive immediate payment of their pension benefits with no additional years service or compensatory payments. The capital cost of the early

payment of pension benefits will be met by the Council but approval is subject to the cost being met by savings over a 3 year period.

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

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

Re-employment

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

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

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

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

Disclosure

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

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

APPENDIX 7

Human Resources Statement 2026/2027

Cluster	Business Unit	Budgeted Full Time Equivalent
Corporate	Investment Properties	0.30
Corporate	Total	0.30
Thriving Council	Assistant Director - People & Democratic Services	1.00
Thriving Council	Car Parks	0.20
Thriving Council	Change Management	8.00
Thriving Council	Chief Executive	1.00
Thriving Council	Civic Responsibilities	1.00
Thriving Council	Civil Parking Enforcement	0.15
Thriving Council	Committee Administration	5.00
Thriving Council	Communications	3.65
Thriving Council	CORP Support Services	4.30
Thriving Council	Council Tax	10.67
Thriving Council	Customer Relations	14.91
Thriving Council	Data Protection/FOI	0.70
Thriving Council	Debtors	1.30
Thriving Council	Director - Change Management, ICT & Regulatory Services	1.00
Thriving Council	Director - Finance and Assets (S151)	1.00
Thriving Council	Director - Operational & Commercial Services	1.00
Thriving Council	Director - Planning, Regeneration & Communities	1.00
Thriving Council	Electoral Registration	3.00
Thriving Council	Financial Services - Accountancy	11.29
Thriving Council	Governance	1.00
Thriving Council	Health & Safety At Work	1.00
Thriving Council	Housing Benefit Administration	10.85
Thriving Council	Human Resources	4.61
Thriving Council	ICT	3.00
Thriving Council	NNDR	0.12
Thriving Council	Payroll Services	0.20
Thriving Council	Planning Policy Activity	2.00
Thriving Council	Policy & Strategy	3.00
Thriving Council	Property Services	7.84
Thriving Council	Street Name and Numbering	0.81
Thriving Council	System Development	10.16
Thriving Council	Total	114.76

Thriving People	Better Care Fund	0.20
Thriving People	CCTV Service	6.00
Thriving People	Commercial Services	6.00
Thriving People	Communities	6.00
Thriving People	Crematorium	4.00
Thriving People	Homelessness Prevention	3.47
Thriving People	Homelessness Relief	3.47
Thriving People	Homes, Health and Wellbeing	0.80
Thriving People	Trinity Arts Centre	4.84
Thriving People	Wellbeing Lincs - Responder Service	19.00
Thriving People	Total	53.78
Thriving Places	Building Regulations - Fee Earning	3.85
Thriving Places	Building Regulations - Non-Fee Earning	3.15
Thriving Places	Cemeteries	0.25
Thriving Places	Community Licences	2.40
Thriving Places	Community Safety	2.60
Thriving Places	Conservation & Trees	2.00
Thriving Places	Development Management	10.00
Thriving Places	Economic Regeneration	4.00
Thriving Places	Food Safety	4.84
Thriving Places	Food Waste Collection (Residential)	19.00
Thriving Places	Green Waste Service	1.00
Thriving Places	Housing Standards	5.20
Thriving Places	Land Based Administration	6.76
Thriving Places	Markets	2.32
Thriving Places	Pest And Dog Control	0.05
Thriving Places	Planning Enforcement	2.10
Thriving Places	Pollution Reduction	4.10
Thriving Places	Street Cleansing	15.70
Thriving Places	Supplementary Services (Chargeable)	2.15
Thriving Places	Trade Waste	1.10
Thriving Places	Visitor Economy	1.00
Thriving Places	Waste Collection	47.05
Thriving Places	Total	140.62
	Grand Total	309.46

Corporate Policy & Resources Committee Work Plan (as at 4 February 2026)

Purpose:

This report provides a summary of items of business due at upcoming meetings.

Recommendation:

- That Members note the contents of this report.

Date	Title	Lead Officer	Purpose of the report	Date First Published
12 FEBRUARY 2026				
12 Feb 2026	WLDC Corporate Plan	Ellen King, Policy & Strategy Officer – Corporate Strategy & Business Planning	This report presents for approval the Council's proposed Corporate Plan covering the period 2026 - 2028	05 November 2025
12 Feb 2026	Budget and Treasury Monitoring Qtr. 3 2025/2026	Sue Leversedge, Financial Services Manager (Deputy Section 151)	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	Corporate Policy and Resources Committee Draft Budget 2026/2027 and estimates to 2030/2031	Sue Leversedge, Financial Services Manager (Deputy Section 151)	The report sets out the draft Revenue Budget 2026/2027 including that of this Committee and those recommended by the Prosperous Communities Committee for the period 2026/2027. It also includes estimates to 2030/2031 to be included in the Medium Term Financial Plan.	03 December 2025
12 Feb 2026	Medium Term Financial Plan 26/27-30/31, the budget 27/28, capital programme 27/28 to 31/32	Peter Davy, Director of Finance and Assets (Section 151 Officer)	The purpose of the Medium-Term Financial Plan (MTFP) is to set a robust overall framework for the Council's Financial Strategy and spending plans over the next 5 years in support of delivering the Corporate Plan. The report also sets out the Council Tax for	03 December 2025

			2026/27. The Medium Term Financial Analysis includes the budget for 2026/27 and estimates to 2030/31. It is based on assumptions of levels of future Government Funding and revises previous estimates up to 2029/30. The Capital Investment Strategy and Capital Programme records the Council's five year investment plan. The Treasury Management Strategy details the Council's Investment, Borrowing Strategies and Minimum Revenue Provision Policy.
12 Feb 2026	Lea Fields Direct Cremations	Cara Markham, Commercial, Cultural and Leisure Development Manager	Fee review for Direct Cremations
12 Feb 2026	Pride in Place Funding	Sally Grindrod-Smith, Director Planning, Regeneration & Communities	Report to seek approval for initial expenditure required to establish the Pride in Place Programme
12 Feb 2026	Workforce Plan	Lynne Thomsett, People Services Manager	To present the Workforce Plan
16 APRIL 2026			
16 Apr 2026	Review of the Anti Money Laundering and Financial Crime Policy	Peter Davy, Director of Finance and Assets (Section 151 Officer)	To review the updated policy which outlines the Council's approach to preventing and identifying all forms of Money Laundering and Financial Crime
16 Apr 2026	Annual Treasury Management Report 2025/26	Caroline Capon, Corporate Finance Team Leader	To report on Annual Treasury Management activities and prudential indicators for 2025/26 in accordance

with the Local Government Act 2003

16 Apr 2026	SURESTAFF/WLDC STAFFING SERVICES BUSINESS PLAN 2026/2027	Sue Leversedge, Financial Services Manager (Deputy Section 151)	To present the Surestaff Business Plan 2025/26 and approve changes to WLDC Staff roles
16 Apr 2026	MARKET STREET RENEWAL LTD - BUSINESS PLAN 2026/2027	Sue Leversedge, Financial Services Manager (Deputy Section 151)	To present the Market Street Renewal Ltd Business Plan 2025/26 and approve changes to WLDC Staff roles

Agenda Item 8a

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted