

Guildhall Gainsborough  
Lincolnshire DN21 2NA  
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**This meeting will be webcast and published on the Council's website**

**AGENDA**

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

**Notice** is hereby given that a meeting of the Council will be held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA, on **Monday, 2nd March, 2026 at 7.00 pm**, and your attendance at such meeting is hereby requested to transact the following business.

**To: Members of West Lindsey District Council**

1. APOLOGIES FOR ABSENCE
  
2. MINUTES OF THE PREVIOUS MEETING  
To confirm and sign as a correct record the Minutes of the Meeting of Full Council held on 26 January 2026.
  
3. MEMBERS' DECLARATIONS OF INTEREST  
Members may make any declarations of interest at this point and may also make them at any point during the meeting.
  
4. MATTERS ARISING  
Setting out the current position of previously agreed actions as at 20 February 2026 - for noting.

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**(PAGES 18 - 19)**

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

Large Clear Print: Braille: Audio: Native Language

5. ANNOUNCEMENTS

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

**(VERBAL REPORT)**

6. PUBLIC QUESTION TIME

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

**(TO FOLLOW)**

7. QUESTIONS PURSUANT TO COUNCIL PROCEDURE RULE NO. 9

Questions received under this Scheme will be published by way of supplement following closure of the deadline.

**(TO FOLLOW)**

8. MOTIONS PURSUANT TO COUNCIL PROCEDURE RULE NO. 10

No Motions have been submitted for this meeting.

9. REPORTS FOR DETERMINATION

- a. WLDC Corporate Plan

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- b. Medium Term Financial Plan 27/28-31/32, the budget 27/28, capital programme 27/28 to 31/32

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- c. Scampton Expression of Interest

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10. EXCLUSION OF PUBLIC AND PRESS

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

11. EXEMPT APPENDICIES (S)

- a. Medium Term Financial Plan 27/28-31/32, the budget 27/28, capital programme 27/28 to 31/32

Appendix 3A – Exempt Fees and Charges relating to Building Control  
Appendix 7A – Treasury Management Practices.

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- b. Scampton Expression of Interest

Appendix 1 - Completed Expression of Interest  
Appendix 2 – Risk Assessment

TO FOLLOW

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Paul Burkinshaw  
Head of Paid Service  
The Guildhall  
Gainsborough

Friday, 20 February 2026

# Agenda Item 2

West Lindsey District Council - 26 January 2026

## WEST LINDSEY DISTRICT COUNCIL

Minutes of the Meeting of Council held in the Council Chamber - The Guildhall, Marshall's Yard, Gainsborough, DN21 2NA on 26 January 2026 at 7.00 pm.

**Present:** Councillor John Barrett (Vice-Chairman) – In the Chair

Councillor Stephen Bunney	Councillor Emma Bailey
Councillor Owen Bierley	Councillor Mrs Jackie Brockway
Councillor Frazer Brown	Councillor Karen Carless
Councillor Christopher Darcel	Councillor David Dobbie
Councillor Ian Fleetwood	Councillor Sabastian Hague
Councillor Paul Howitt-Cowan	Councillor Paul Key
Councillor Mrs Angela Lawrence	Councillor Peter Morris
Councillor Lynda Mullally	Councillor Maureen Palmer
Councillor Roger Patterson	Councillor Mrs Diana Rodgers
Councillor Mrs Lesley Rollings	Councillor Tom Smith
Councillor Paul Swift	Councillor Moira Westley
Councillor Trevor Young	

**In Attendance:**

Paul Burkinshaw	Chief Executive
Peter Davy	Director of Finance and Assets (Section 151 Officer)
Lisa Langdon	Assistant Director People and Democratic (Monitoring Officer)
Katie Storr	Democratic Services & Elections Team Manager (Deputy Monitoring Officer)

**Also in Attendance:** Mr Richard Quirk – Chairman of the Independent Remuneration Panel

**Also Present:** 3 Members of the Public

**Apologies**

Councillor Matthew Boles (Chairman)  
Councillor Trevor Bridgwood  
Councillor Liz Clews  
Councillor Adam Duguid  
Councillor Paul Lee  
Councillor Jeanette McGhee  
Councillor Roger Pilgrim  
Councillor Jim Snee  
Councillor Mrs Mandy Snee  
Councillor Baptiste Velan

## **67 CHAIRMAN'S WELCOME AND MINUTE'S SILENCE IN REMEMBRANCE OF FORMER COUNCILLOR BURT KEIMACH**

In the absence of prayers, in formally opening the meeting, the Vice-Chairman (in the Chair for the meeting) asked Members to remain standing for a minute's silence in respect of former District Councillor, and former Leader of the Council, Burt Keimach.

On resuming seats, before moving to the agenda, the Chairman took a moment to reflect on Councillor Keimach's time in public office noting that he served the District Council from 2008 – 2010 and again from 2011 – 2015, representing the Market Rasen Ward and having been Leader of the District Council from 2011 – 2013.

Cllr Keimach had also served on both the County Council and Market Rasen Town Council, where he held the position of Mayor.

Other Members paid tributes to their former colleague, and the Chamber offered their sincerest condolences to former Councillor Keimach's friends and family.

Bringing tributes to an end the Chairman formally welcomed all those attending with a warm welcome extended to Mr Richard Quirk Chairman of the Independent Remuneration Panel, who would later present his Panel's recommendations in respect of Members Allowances for the next Civic Year.

## **68 MINUTES OF THE PREVIOUS MEETING**

Having been proposed and seconded, on being put to the vote it was:-

**RESOLVED** that the Minutes of the Meeting of Full Council held on 10 November 2025 be confirmed and signed as a correct record.

## **69 MEMBERS' DECLARATIONS OF INTEREST**

No declarations of interest were made at this point in the meeting.

## **70 MATTERS ARISING**

The Chairman introduced the report advising Members that it would be taken "as read" unless Members had any questions that they wished to raise.

With no comments or questions and with no requirement to vote, the matters arising were **DULY NOTED**.

## **71 ANNOUNCEMENTS**

### **Chairman**

In the absence of the Chairman, the Vice-Chairman, addressed the Chamber highlighting recent events attended.

He thanked those Councillors who had supported the Chairman at his Community Carol Service, held at All Saints Parish Church in Gainsborough. The event had been well attended and had raised £200 for the Chairman's Charities.

Both the Chairman and Vice-Chairman had had the pleasure of attending the Pantomime at the Trinity Arts Centre, which had been superb, and of the most successful yet. The centre had been alive with laughter, with many performances being a sell-out. He congratulated all those involved for what had been a most successful run and was looking forward to Panto 2026 already.

The last Christmas duty the Vice-Chairman wished to reflect on was the work he personally undertook supporting Gainsborough's Town Mayor and the Salvation Army, in providing food parcels and toys, which had been most rewarding. He commended the work of charities in supporting people over the festive period.

January had seen Councillors including the Chairman and Vice Chairman attend the Gainsborough Academy, for a tour of their facilities. Councillors heard and saw the wonderful things being achieved by students and staff with the school now ranked amongst the top 20 most improved schools nationally.

And finally, with mention in the media that fewer young people were reading, the Vice-Chairman took the opportunity to raise awareness of Word Fest which would be rolled out over West Lindsey during the summer months. Word Fest included creative writing workshops, authors meet and greets alongside children's crafts. He encouraged youngsters and their parents to support the event.

### **Leader of the Council**

The Leader of the Council addressed the meeting and made the following announcements: -

"Last week I went to Gainsborough Police Station for my regular update on policing in the District. I also attended a meeting of the Community and Alcohol Partnership, where representatives of different organisations discussed concerns surrounding underage drinking.

I am concerned about the pressure on our local police teams and so I wrote to the Chief Constable to ask him to reconsider his intention to reduce the number of Officers in the Neighbourhood Teams. Unfortunately he is so short of trained police officers that some must be moved to response teams for the moment. He did offer reassurance though, as there is a cohort of officers coming through training which will add to police numbers in about six months' time, and we hope to get at least some of our Officers back then.

Together with the Chief Executive, I attended a meeting of the joint Greater Lincolnshire Leaders where we discussed the LGR timeline in some detail so far as it is known.

West Lindsey has agreed to host a website for Lincolnshire Councils to share information, and this will help us all to steer our way through the process. Consultation for this is due to start in early February and will last for seven weeks.

I continue to attend the meetings of the Great Lincolnshire County Combined Authority (GLCCA) Education and Skills Board, and although this is a very new committee, Members are beginning to develop and agree strategies for Greater Lincolnshire.

The Chief Executive and I also attend regular meetings with County Leaders where LGR is high on the agenda. Also, the Deputy Leader and I attend regular briefings with Officers who are very careful to make sure that the collective voice of Members is included in such important documents as the Corporate Plan.

This week I drove to Sheffield with the Deputy Leader and Officers from West Lindsey to visit the Zest Centre, which is a community facility run by a charity. Many Councillors have expressed a strong desire to create a fund for community projects around the District, and this was a fact-finding exercise to help with that. In addition to essential projects such as updating the Leisure Centre in Gainsborough, we want to make sure that other parts of West Lindsey are not left out, and the Zest Centre gave us particularly promising ideas to take forward.

Further information is being gathered and will be shared with all Members when we have it.”

### **Chief Executive and Head of Paid Service**

In addressing the Chamber, the Chief Executive provided Members with updates on the following key matters: -

#### **Government’s Financial Settlement**

The provisional finance settlement for 2026/27 had been published on 17 December 2025. The 26/27 settlement would be the first multi-year settlement in over a decade and would run to 28/29, the Council welcomed the move as it provided some certainty in an uncertain future, particularly having regards to Local Government Re-Organisation (LGR). The Section 151 Officer had responded to the consultation on the provisional settlement and the final settlement was expected next week.

#### **Food Waste Collection**

Along with many other Authorities across the Country the Council was continuing to work towards the roll out of the new food waste collection service. The service would be introduced from Monday 30 March and in advance of that food waste caddies would be

delivered across the District, commencing on Monday 2 February.

### **Illuminate Festival**

Members were reminded that this year's illuminate festival would be taking place on Saturday 21 February between 6pm to 8pm. This year's theme, Through the Window, drew inspiration from the architecture of Gainsborough's most iconic buildings. The event would feature a lantern parade, performances and a series of light-based installations. Members were encouraged to attend and promote the event.

### **Peer Challenge – Follow-Up**

Back in January 2025, the Council had invited a team of Member and Officer Peers to the Council as part of a Corporate Peer Challenge, the outcome of which and an update on progress against the recommendations had previously been reported to Full Council. As part of the process, a follow-up review is held to consider the progress made. The Chief Executive advised that “the follow-up day” would take place 24 March 2026 and it would will involve many Members as part of that process. Further details would follow in due course and the outcomes of the follow-up would be reported formally to Full council towards the summer.

### **LGR Member Briefing**

Following on from the Leader’s announcements regarding LGR, the Chief Executive advised that a Member briefing was being arranged and was planned to be held on 11 February, again further details would be circulated.

## **72 PUBLIC QUESTION TIME**

The Chairman advised the meeting that no public questions had been received.

## **73 QUESTIONS PURSUANT TO COUNCIL PROCEDURE RULE NO. 9**

The Chairman advised the meeting that no questions, pursuant to Council Procedure 9 had been received.

## **74 MOTIONS PURSUANT TO COUNCIL PROCEDURE RULE NO. 10**

The Chairman advised the meeting that one Motion, pursuant to Council Procedure 10 had been received, as set out in the agenda.

As the mover of the motion, Councillor Bailey was invited to read aloud her motion to the meeting, as follows: -

## **Housing Related Support**

“Chairman

Lincolnshire County Council currently commission a Housing Related Support Service across the whole of Lincolnshire. The Housing Related Support service offers short term support for vulnerable adults who are homeless, or at risk of becoming homeless, and have substance use and /or mental health concerns. It helps them deal with the issues that led to their current situation and develop skills to live independently. Support is offered in various locations, including hostels, people’s own homes and within the community.

The current service is delivered by the Lincolnshire Housing Related Support Partnership, which is made up of Framework Housing, Amplius (formerly Longhurst Group), The Salvation Army and Nacro.

In West Lindsey this service is provided by Amplius and there are 31 units delivered as part of this contract, these break down as 16 accommodation-based units and 15 floating support. The accommodation-based units are delivered in two ways, 12 units of supported accommodation at The Foyer in Gainsborough and 4 units of self-contained move-on accommodation.

All referrals into this service come from West Lindsey District Council and so to be eligible you have to be accessing the homelessness services. The current service holds a waiting list due to the demand for the support in West Lindsey, both the accommodation based and floating support.

In the past 3 years, since 16<sup>th</sup> December 2022, West Lindsey District Council Homelessness Prevention team have made 335 referrals to the accommodation-based support and 273 to the floating support. That is over 600 vulnerable people who have been eligible for support through this service in West Lindsey.

The service in its current form is in place until September 2026 and there is a consultation underway currently to help inform future decisions by LCC about the direction of the service moving forward.

Although this service is Housing Related Support, in order to be eligible, people must have either a mental health or substance misuse issue. This service is in place to prevent the requirement for Adult Social Care to provide other support and services, and so even though it is a housing related support service, the housing element of this is funded through housing benefit and not from Lincolnshire County Council, they are only funding the additional mental health or substance misuse support.

Lincolnshire County Council have indicated there may not be as much funding if any, available for this service from September 2026 onwards. This would have huge implications for our residents with so many of the most vulnerable residents in the area being referred to this service for support.

Work is underway across the County with other District housing leads to

demonstrate the importance of this service and evidence the impact a reduction in this service would have on some of our most vulnerable residents. The Lincolnshire District Chief Executives have already written to the County Council expressing concerns.

As such I request that the Leader of the Council and Chief Executive ensure that the Council responds to the consultation currently being undertaken setting out the District Council's view on this matter and the very negative impacts it will bring to the most vulnerable residents in our community including –

- **Worsening health outcomes** due to lack of stability and access to care
- **Increased mortality**, with rough sleepers dying on average at age 45
- **Entrenched homelessness**, leading to costly cycles through crisis services
- **Social exclusion**, isolation, and vulnerability to exploitation
- **Fragmented care**, especially for dual diagnosis cases
- **Increased pressure on the NHS** and other emergency services leading to additional and increasing public costs

Furthermore, this Council requests that the Leader raises this matter with other Lincolnshire District Leaders seeking their support to submit similar representations to the County Council.

I so move  
Councillor Emma Bailey”

With the motion duly seconded, debate ensued with the Leader being the first to speak indicating her support for the motion, and the willingness to undertake the actions requested should it be supported by the majority of Members.

Whilst Members from all political parties were united on the subject and the need to ensure funding remained for services post September 2026, there was political exchange and differing views regarding historic decisions made by the County Council and the impact of those decisions on services users.

Some suggested, the Planning system could better support, by ensuring appropriate accommodation was permitted to be developed.

Members spoke in broad terms around the many inter-related issues and services needed to support the most vulnerable, in society, many of which were under continuing pressure, due to reduced funding. The role undertaken by the volunteer army was highlighted, but it was stressed without good-will, it was felt many people would be left with little support and this was unacceptable.

**RESOLVED unanimously** that: -

- (a) the Chief Executive and Leader of Council ensure that the Council responds to the consultation currently being undertaken setting out the District Council's view on this matter (as detailed in the motion and debate; and

- (b) the Leader to raise this matter with other Lincolnshire District Leaders seeking their support to submit similar representations to the County Council.

## **75 RECOMMENDATION FROM INDEPENDENT REMUNERATION PANEL - PROPOSED MEMBERS ALLOWANCE SCHEME FOR 2026/27**

The Chairman again welcomed Mr Richard Quirk, Chairman of the Independent Remuneration Panel to the meeting and invited him to introduce the report.

The process undertaken and the factors considered, in making the recommendations, were detailed in the report and he thanked those Members who had engaged in the process.

Four recommendations had arisen from the Panel's work and these were detailed in the report along with supporting rationale for each and were highlighted to the Chamber.

Regarding the introduction of a payment for the Chairman of the Joint Staff Consultative Committee, Mr Quirk, in responding to questions, advised that two respondents had raised this matter and he also acknowledged the difference in the role, when compared to other Committee Chairman, as highlighted by the Leader of the Opposition, but considered this was reflected in the remuneration recommended.

Having been proposed and seconded on being put to the vote it was:-

**RESOLVED** that with effect from 1 April 2026

- (a) the Basic Allowance payable to all Members be increased by 3% (£213.99) in line with the increase received by paid staff (from £7,132.73 to £7346.71);
- (b) all Special Responsibility Allowances (SRAs) be increased by 3%;
- (c) the SRAs (Chairman and Vice-Chairman) for the following committees be increased by a further 1% Planning, Prosperous Communities and Corporate Policy & Resources; and
- (d) an SRA be introduced for the Chairman of Joint Staff Consultative Committee – This SRA to be paid at a rate equivalent to that of a Committee Vice-Chairman.

The Chairman again thanked Mr Quirk for his work, who then left the meeting.

**76 COLLECTION FUND - COUNCIL TAX SURPLUS 2025-26 & COUNCIL TAX BASE 2026-27.**

The Chairman introduced the report which set out the declaration of the estimated surplus on the Council's Collection Fund relating to Council Tax at the end of March 2026 and how it was to be shared amongst the constituent precepting bodies.

The report also set out the Council Tax base calculation for 2026/27. The tax base was a key component in the calculating of both the budget requirement and the Council Tax charge.

Both of these matters were a legal requirement as set out in the Local Government Finance Act.

The estimated surplus on the Collection Fund relating to Council Tax was stated at £1,030,407 of which £212,800 was related to West Lindsey. This amount would be included in the Council's base budget for 2026/27.

The surplus for West Lindsey represented a decrease of £62,800 against the 2025/26 budgeted surplus, the reasoning for this was detailed within the report.

Appendix 1 set out the Council Tax base calculation and adjustments taken into account.

The taxbase per parish area were shown in Appendix 2.

In response to questions, the Section 151 Officer confirmed that Parish Councils were contacted twice. The first contact being an estimate figure, the second being the finalised position.

With the recommendations moved and seconded on being put to the vote it was

**RESOLVED** that:-

- (a) the estimated surplus of £1,444,840 be declared as accruing in the Council's Collection Fund at 31 March 2026 relating to an estimated Council Tax surplus;
- (b) the Council uses its element of the Collection Fund surplus/deficit in calculating the level of Council Tax in 2026/27; and
- (c) in accordance with the Local Authorities (Calculation of Tax Base) Regulation 1992 (as amended) the amount calculated by the Council, as its Council Tax Base for the whole of the District area for 2026/27 be set at 33,543.15 as detailed in this report and appendices.

## **77 RECOMMENDATION FROM GOVERNANCE AND AUDIT COMMITTEE - PROPOSED AMENDMENT TO COUNCIL PROCEDURE RULES - RECORDED VOTE THRESHOLD**

The Chairman of the Governance and Audit Committee introduced the report which stood recommended from his Committee, and sought Council approval to amend the Council Procedure Rules by increasing the threshold at which Members could request a full recorded vote on a Council decision.

The Governance and Audit Committee had recommended that the threshold increase from 2 to 8.

With the recommendation moved and seconded debate ensued with Members noting West Lindsey's current threshold was considerably lower than other Lincolnshire Authorities.

Opposition Councillors expressed their disappointment, questioned the motive for the change, and suggested the benchmarking did not go far enough or offer a rounded picture. It was further suggested that a recorded vote was a democratic right and that the proposal reduced transparency, scrutiny and accountability, and had a more detrimental impact to smaller groups.

Opposition Councillors suggested that all votes should be recorded as matter of course, and that greater use should be made of the technology in place. Again the motive for change was questioned along with the robustness of the Governance and Audit Committee's consideration. The Opposition Leader shared with the Chamber statistics, relating to the number of times a recorded vote had been used and the average length of Council meetings.

Opposition Councillors considered the increase was too large, and rather than an arbitrary number, the threshold should be set at a percentage, and take account of those present at the meeting rather than the total number of Council Members. Following an exchange and clarity the following formal amendment was proposed: -

That the matter be deferred and referred back to the Governance and Audit Committee for them to consider a threshold set at a percentage level of those in attendance.

The amendment was duly seconded and further discussion ensued. Administration Members challenged the points that had been made, referring to the thresholds seen across other Lincolnshire Councils. A Councillor's right to request their individual vote be recorded remained unaffected and Members could use this right for each and every decision.

A request for a recorded vote on the amendment was made, with a second Member supporting that request, the amendment was put to a recorded vote, with votes being cast as follows: -

**For:** Councillors Dobbie, Hague, Howitt-Cowan, Rollings, Young (5)

**Against:** Councillors Bailey, Barrett, Bierley, Brockway, Brown, Bunney, Carless, Darcel, Fleetwood, Key, Lawrence, Morris, Mullally, Palmer, Patterson, Rodgers, Smith, Swift, and Westley (19)

**Abstentions:** (0)

With a total of 5 votes cast for the amendment and 19 votes against, the amendment was declared **LOST**.

Returning to the original recommendation, debate ensued and again there was political exchange regarding the merits and motive. The effectiveness and relevance of the benchmarking was again questioned with a further amendment moved, namely: -

That the threshold be amended to 5 as opposed to 8 as recommended.

The suggestion that scrutiny and transparency were being eroded was strongly refuted, and again it was suggested Members could and should use their right to request an individual vote be recorded.

Members questioned the figures that had been quoted by the proposer of the amendment regarding the County Council, and which had been used as rationale for the amendment. It was suggested a like for like basis would actually be 7 members, not 5. No alternative proposal was made.

With debate becoming increasingly political, the amendment was seconded.

Again a request for a recorded vote on the amendment was made, with a second Member supporting that request, the amendment was put to a recorded vote, with votes being cast as follows: -

**For:** Councillors Dobbie, Hague, Howitt-Cowan, Rollings, Young (5)

**Against:** Councillors Bailey, Barrett, Bierley, Brockway, Brown, Bunney, Carless, Fleetwood, Key, Lawrence, Morris, Mullally, Palmer, Patterson, Rodgers, Smith, Swift, and Westley (18)

**Abstentions:** Councillors Darcel (1)

With a total of 5 votes cast for the amendment, 18 votes against, and 1 abstention the amendment was declared **LOST**.

With no new points being raised, the original motion was put to the vote, and again two Members requested that the vote be held by way of recorded vote.

Votes were cast in the following manner: -

**For:** Councillors Bailey, Barrett, Bierley, Brockway, Brown, Bunney, Carless, Fleetwood, Key, Lawrence, Morris, Mullally, Palmer, Patterson, Rodgers, Smith, Swift, and Westley (18)

**Against:** Councillors Dobbie, Darcel, Hague, Howitt-Cowan, Rollings, Young (6)

**Abstentions: (0)**

With a total of 18 votes cast for the motion, and 6 votes against, the motion was declared **CARRIED** and on that basis it was: -

**RESOLVED** - that the recommendation from the Governance and Audit Committee be accepted and that the threshold at which Councillors can request a full recorded vote against a Council decision be amended to eight members, and that Council Procedure Rule 14.4 be amended accordingly to reflect this decision.

**78 RECOMMENDATION FROM CORPORATE POLICY AND RESOURCES COMMITTEE - MID YEAR TREASURY MANAGEMENT REPORT 2025-26**

The Chairman of the Corporate Policy and Resources Committee presented the report, which sought approval of the Mid-Year Treasury Report 2025/26 and changes to prudential indicators.

The report had been presented to the Corporate Policy and Resources Committee, where it had been fully considered and debated and stood referred to Council for approval.

Members were advised that the report was required to comply with the CIPFA code of practise on treasury management and also served to keep Members updated with the current treasury position and wider global economics.

There had been no breaches of the Council's prudential indicators in the first half of the year. The report (Sections 5.1,6.1, and 6.2) detailed the movements in the Council's prudential indicators which had changed due to a revised capital programme for 2025/26.

Appendix B set out the latest list of approved countries for investment as at 30 September but typically the Council only invested within the UK.

Members asked a number of pertinent questions which were responded to accordingly.

With the recommendation duly proposed and seconded, on being put to the vote it was

**RESOLVED** that the recommendation from the Corporate Policy and Resources Committee be accepted and as such the Mid-Year Treasury Management Report and treasury activity be noted and the changes to Prudential Indicators as detailed at Sections 5.2, 6.1 and 6.2 of the report be approved.

**79 RECOMMENDATION FROM CORPORATE POLICY AND RESOURCES COMMITTEE - LOCAL COUNCIL TAX SUPPORT SCHEME 2026/27**

The Chairman of the Corporate Policy and Resources Committee presented the report to Council, which sought approval of the Council Tax Support Scheme for 2026/27, on recommendation from the Corporate Policy Resources Committee.

Members noted that the scheme had not been amended significantly since 2019/20 due to

the implementation of Universal Credit, the Covid pandemic and cost of living crisis.

Data available showed that the Scheme had been an effective one with a collection rate the previous year of 97.7%, which was top quartile performance.

When considering the scheme for 2026/27 consideration had been given to the Government's plans for Local Government Reorganisation and the likelihood of the scheme requiring modifications in the future. Any significant changes for 2026/27 could require changes again within a short period of time which may have a negative impact on council tax support claimants navigating entitlement to new awards.

As such the Corporate Policy and Resources Committee had considered the report and had recommended to Full Council that Option 1 be implemented.

The recommendation was duly moved and seconded and on being put to the vote it was

**RESOLVED** that the Recommendation from the Corporate Policy and Resources Committee be accepted and Option 1 of the report, be adopted as the Local Council Tax Support Scheme for West Lindsey District Council for 2026/27. That being: -

To make no changes to the current council tax support scheme apart from to apply any new legislative requirements and the uprating of the non-dependant charges, applicable amounts and household allowances and deductions used in the calculation of the reduction in accordance with the Department for Works and Pensions (DWP) annual up-ratings.

To also apply any additional changes to mirror government welfare benefit regulations during the year which are intended to increase the income of benefit recipients to avoid unintended consequences to customers.

## **80 RECOMMENDATION FROM THE LICENSING COMMITTEE - REVIEW OF LICENSING ACT 2003 POLICY- STATEMENT OF LICENSING PRINCIPLES**

In the absence of the Chairman of the Licensing Committee, the Vice-Chairman presented the report to Council, which sought approval of the Review of Licensing Policy- Statement of Licensing Principles, on recommendation from the Committee.

The Council were required to update and review its Licensing Policy on an ongoing basis, or at least every five years. The report presented the outcome of the latest review

During the consultation period no responses were received, and no policy amendments had been made.

The recommendation was duly moved and seconded. Members congratulated the work of the team and on being put to the vote it was: -

**RESOLVED** - that the recommendation from the Licensing Committee on 4

December 2025 be accepted and The Statement of Licensing Policy, as detailed in Appendix 1 be approved for adoption with immediate effect.

## **81 APPOINTMENT OF PARISH COUNCILLOR REPRESENTATIVE TO STANDARDS COMMITTEE**

Having considered a report at its meeting in November 2025, with Council having resolved that that report be referred back to the Monitoring Officer for further consideration, on the basis that Council considered only one volunteer was needed to fulfil the role on the Standards Committee, Members were presented with a revised proposal.

Opposition Members suggested two volunteers were more appropriate and questioned the reasoning for the reduction.

The Chairman of the Standards Committee and Monitoring Officer had considered the matter further as requested by Full Council and were satisfied that one Parish Council representative was sufficient for the purposes of the Committee, and hence had made a recommendation in line with Council's previous request.

Having being proposed and seconded on being put to the vote it was: -

**RESOLVED** – that Councillor Stephen Riley (Grasby Parish Council) be appointed to serve as a member of the Standards Committee (without voting rights) until the Annual Council Meeting in May 2027 (the next planned all out elections).

**Note:** Councillor Dobbie requested that his vote against the above decision be recorded.

The meeting concluded at 8.37 pm.

Chairman

## Council Matters Arising Schedule

### Purpose:

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

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

### Matters arising Schedule

Meeting	Full Council				
Status	Title	Action Required	Comments	Due Date	Allocated To

Green	<b>Review of Working Groups - Groups to be refreshed</b>	Council on 10/11/25 - resolved that the following Grps should remain but be refreshed and the refresh reported through the relevant parent Committee in due course; and - LCET (Leisure Culture Events and Tourism Working Group) -CPR - Cara Markham - Environment and Sustainability Working Group - PC - Steve Leary Rachel Hughes - Savings Board - CPR - Pete Davy These reviews need to be programmed into the parent cttee work plan - by the Leads for Groups	<b>Lead Officers have been communicated with. Reviews currently planned in as follows: - Savings Board Review Complete Jan 2026</b>  <b>LCET – have been begun their review in Feb 26</b>	31/03/26	Katie Storr
Green	<b>Revised Members Allowances</b>	Statutory Notice of New Scheme be displayed New rates be published in constitution from 1/4/26	<b>Statutory Notice complete</b>	01/04/26	Katie Storr
Black	<b>Amendment to Council Procedure Rules - Recorded Vote Threshold</b>	updates be published to Council Procedure Rules - in line with council decision on 26/1/26	<b>Constitution re-published</b>	18/02/26	Katie Storr
Black	<b>Motion to Council - Housing Related Support</b>	Chief Executive and Leader to ensure consultation in responded to as per motion on 26/1/26. Leader to request district leaders to make similar representations	<b>Consultation response submitted and letter sent to District Chiefs</b>	31/03/26	Paul Burkinshaw



# Agenda Item 9a



**Council**

**Monday, 2<sup>nd</sup> March 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](mailto: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, which Members are asked to approve following recommendation from the Corporate Policy and Resources Committee.

## **RECOMMENDATIONS**

According with the recommendations made by the Corporate Policy and Resources Committee on 12<sup>th</sup> February 2026, this Council is asked to:

1. Agree to adopt 'Our West Lindsey, Our Future', the Council's Corporate Plan for 2026-2030 (Appendix 1).
2. Approve the three corresponding Thematic Business Plans, which set out key deliverables and key performance indicators assigned to each Corporate Plan theme (Appendices 2 – 4).
3. Agree that the Corporate Plan and Thematic Business Plans be subject to annual review and approval by Council alongside the annual budget and Medium-Term Financial Plan.
4. 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 3<sup>rd</sup> 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 Plan which sits alongside the Corporate Plan and was approved by Corporate Policy and Resources Committee on 12<sup>th</sup> March 2026.

**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

X

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. Council is asked to adopt the new Corporate Plan, and to approve the three Thematic Business Plans which inform the 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 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 and was adopted by the Corporate Policy & Resources Committee on 12<sup>th</sup> February 2026.

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). Council is asked to approve these Plans which have informed the budget and Medium-Term Financial Plan to ensure an alignment between priorities and resources in order to enable delivery.
- 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 Linkages to the Local Outcomes Framework**

- 6.1 On 9<sup>th</sup> February 2026, the Minister for State for Local Government and Homelessness wrote to all Councils regarding the Local Government Finance Settlement, and the Local Outcomes Framework. Details regarding the Finance Settlement are included within the Budget and MTFP Paper being presented to this meeting of Council alongside the Corporate Plan.
- 6.2 The Local Outcomes Framework is a new government-led data tool based on the outcomes that central government want to see delivered across the country. The tool consolidates all outcome data in one place, bringing greater transparency for residents and ensuring central and local government are measuring progress through the same lens.
- 6.3 Performance data will be published centrally on a government hosted data portal, which is expected to be launched in the Summer of 2026. Whilst there is no specific reporting requirement placed on Councils, West Lindsey has been proactive in ensuring data applicable to District Councils is captured, reported and monitored through the appropriate channels.
- 6.4 The identified priority outcomes areas applicable to District Councils are reflected in the new Corporate Plan and relevant Thematic Business Plans, including: housing supply, housing quality and safety, homelessness and rough sleeping, multiple disadvantage, neighbourhoods, environment, circular economy and climate change, regeneration and child poverty, health and wellbeing, every child achieving and thriving, and economic prosperity.
- 6.5 Where the Council is directly responsible for performance of Outcomes Framework statistics, such as those relating to waste, recycling and homelessness, these will continue to be monitored and managed through corporate performance reporting (Progress and Delivery measures).
- 6.6 Where the Council has a wider role in delivering the desired outcomes, but is not directly responsible for performance, such as economic prosperity, these statistics will continue to be captured and published via the State of the District digital dashboards, which can be found on the Council's website <https://www.west-lindsey.gov.uk/council-democracy/facts-figures/information-about-district/state-district>. On an annual basis, a thematic summary of State of the District data will be appended to the corresponding Thematic Business Plan to enhance understanding of Corporate Plan delivery, and to demonstrate the Council's contribution to delivering the Local Outcomes Framework.

## **7 Summary**

- 7.1 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, Council is asked to:

- Adopt the new Corporate Plan.
- Approve the three Thematic Business Plans, including key performance indicators and targets.
- Agree that the Corporate Plan and Thematic Business Plans will be subject to annual review and approval by Full Council alongside the Budget and MTFP
- Note the new governance arrangements outlined in paragraph 5 which are designed to ensure effective delivery of key priorities.



# 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.

We 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



## 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:

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

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.



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

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## 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



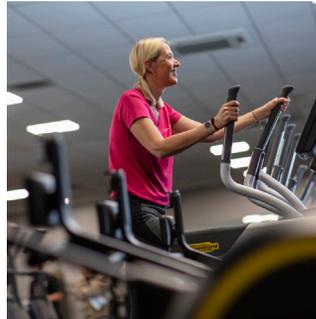
The average age of West Lindsey residents is 48.3 years, which is higher than the national average



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

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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 by delivering 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

Which will deliver the following outcomes:

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

Increased access to high-speed broadband

An increase in facilities and activities for young people

The needs of older residents within local communities are supported

Increased community engagement and a strong sense of community pride

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

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



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

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



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



# 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 the number of households living in excess cold and living with hazards.

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

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

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

Which will deliver the following outcomes:

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

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

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

Develop and enhance Council owned green spaces

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

Which will deliver the following outcomes:

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

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

Established nature recovery networks which promote and conserve biodiversity and geodiversity



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

# 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.

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

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

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

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

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

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

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

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.

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

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

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.

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



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



If you would like a copy of this document in large, clear print, audio, Braille or in another language, please contact us via the details below.

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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

<b>Corporate Plan Priority: Champion health, wellbeing, culture and active lifestyles</b>
<b>Health Centre Feasibility Study.</b> 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.
<b>Changing Places.</b> Development of an approved changing places facility in Gainsborough and assessment of opportunities of provision in other areas of the district.
<b>Housing related projects.</b> 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.
<b>Develop and deliver a Sport and Physical Activity Strategy.</b> To create and implement a district-wide Sport and Physical Activity Strategy that promotes health, wellbeing, participation, and community cohesion.
<b>Leisure Centre Feasibility Study.</b> 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.
<b>Trinity Arts Centre Feasibility Study.</b> 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
<b>Refresh Cultural Strategy and Cultural programme.</b> 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
<b>Develop a cultural outreach plan.</b> 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
<b>Corporate Plan Priority: Supporting communities to thrive</b>
<b>Youth Provision.</b> Conduct a feasibility study for youth provision facilities within the district
<b>Village Halls and Community Facilities –</b> identify a programme of works to ensure the long-term sustainability of village halls and community facilities to be supported through grant funding opportunities
<b>Refresh the Communities at Risk Strategy.</b> Refresh the Strategy to ensure it reflects current needs, emerging risks, and the Council's ambition for prevention, resilience and targeted support.

<b>Access to high-speed broadband.</b> 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.
<b>Supporting the Armed Forces community.</b> Support the delivery of the Armed Forces Community Covenant.
<b>Corporate Plan Priority: Enable independent living, improve housing conditions &amp; support vulnerable residents</b>
<b>Review the approach to homelessness services.</b> Review the allocation of funding and work with partners to understand how homelessness services will be funded in the future.
<b>Deliver Communities at Risk Action Plans.</b> Develop and deliver targeted action plans that respond to identified communities at risk.
<b>Develop and deliver the councils response to the Renters' Rights Act 2025.</b> To ensure the Council is fully prepared for, compliant with, and proactive in implementing the Renters' Rights Act 2025.
<b>Corporate Plan Priority: Boosting skills and pathways into employment</b>
<b>Review the Employment and Skills Strategy and action plan.</b> To ensure the strategy is relevant and effective, local needs are identified and stay aligned with the changing skills and employment landscape.
<b>Start Small Dream Big - raising aspirations for young people.</b> 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	<b>PPL-M01 Cinema audience figures as a % of capacity.</b> % of TAC capacity (200 seats) that has been filled during cinema screening as an average during the reporting period. <b>Target to be set</b>	Baseline year	tbc
	<b>PPL-M02 Live theatre audience figures as a % of capacity.</b> % of TAC capacity (200 seats) that has been filled during live theatre as an average during the reporting period <b>No Change</b>	60%	60%
Culture	<b>PPL-M03 Audience satisfaction score from legacy events.</b> Average satisfaction score reported by attendees of legacy cultural events (Go-Festival, Illuminate, Christmas Lights and Word Fest) during the reporting period. <b>New</b>	N/A	Baseline year

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

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

Corporate Plan Priority: Enable independent living, improve housing conditions & support vulnerable residents			
Service	Measure	2025/26 Target	2026/27 Target
<b>Home Choices</b>	<b>PPL-M08 % of homelessness approaches with positive outcomes.</b> 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. <b>No Change</b>	75%	75%
	<b>PPL-M09 % utilisation of temporary leased accommodation.</b> The percentage of time the Council temporary leased accommodation is fully utilised. <b>No Change</b>	75%	75%

Corporate Plan Priority: Enable independent living, improve housing conditions & support vulnerable residents			
Service	Measure	2025/26 Target	2026/27 Target
	<b>PPL-M10 % of households spending more than 56 nights in temporary leased accommodation.</b> % 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. <b>No Change</b>	40%	40%
	<b>PPL-11 Total number of households in temporary leased/B&amp;B accommodation.</b> 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. <b>No Change</b>	N/A Statistic	
	<b>PPL-M12 % of households spending 42 nights or more in B&amp;B accommodation.</b> % 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. <b>No Change</b>	0%	0%
<b>Homes, Health, and Wellbeing</b>	<b>PPL-M13 The average number of working days from DFG referral to completion of works.</b> 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). <b>No Change</b>	120	120
	<b>PPL-M14 % of DFG referrals completed within 120 working days.</b> % of DFG referrals completed where the work is completed within 120 working days (not including complex cases). <b>No Change</b>	50%	50%
<b>Communities</b>	<b>PPL-M15 Number of completed target hardening referrals complete.</b> 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. <b>New</b>	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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# Thriving Places Thematic Business Plan

## Deliverables

<b>Corporate Plan Priority: Enabling inclusive local growth and regeneration</b>
<b>Heritage-led Commercial Centre Regeneration programme.</b> To deliver heritage-led regeneration throughout the district, including villages, improving historic building condition, enhancing public realm, and strengthening cultural and economic vitality.
<b>Markets Delivery Plan.</b> Implementation of a markets delivery plan with the aim to increase market traders and footfall.
<b>Pride in Place Programme establishment.</b> To establish and support a Neighbourhood Board to commence delivery of the Pride in Place programme in Gainsborough West in accordance with funding parameters.
<b>Economic Growth Strategy and delivery plan 2025-2030.</b> 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.
<b>Visitor Economy Strategy and delivery of action plan.</b> 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
<b>Sector: Agri tech.</b> 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.
<b>Sector: Clean Energy.</b> 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
<b>Sector: Defence.</b> 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.
<b>Sector: Advanced Manufacturing.</b> 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.
<b>Delivery of UKSPF 2025-27 programme.</b> 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

<b>Corporate Plan Priority: Delivering homes that meet local need</b>
<b>Refresh of Central Lincolnshire Local Plan.</b> 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.
<b>Review and update the Housing strategy.</b> Review, update and delivery of the Housing strategy
<b>Increase supply of affordable and appropriate housing.</b> 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.
<b>Corporate Plan Priority: Clean, green and safe communities</b>
<b>Develop and adopt a renewable energy community benefit policy.</b> To create a clear, consistent policy framework that ensures communities benefit directly from renewable-energy developments, supporting local investment, resilience, and fairness.
<b>Safer Gainsborough project.</b> 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.
<b>Develop and enhance council owned green spaces.</b> To improve the quality, accessibility, and biodiversity of council-owned green spaces, supporting wellbeing, climate resilience, and community enjoyment.
<b>Joint Municipal Waste Strategy.</b> 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.
<b>Lea Fields Crematorium Memorial Garden.</b> Carry out the work required on the Memorial Garden

## Performance Metrics

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

Corporate Plan Priority: Enabling inclusive local growth and regeneration			
Service	Measure	2025/26 Target	2026/27 Target
Economic Growth	<b>PLA-M03 New commercial floor space delivered.</b> 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. <b>New</b>	N/A	Baseline year

Corporate Plan Priority: Delivering homes that meet local need			
Service	Measure	2025/26 Target	2026/27 Target
Development Management	<b>PLA-M05 New homes delivered.</b> 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. <b>New</b>	N/A	Baseline year
	<b>PLA-M06 % affordable homes delivered.</b> 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. <b>New</b>	N/A	Baseline year
	<b>PLA-M07 % of major planning applications determined within 13 weeks or within agreed timescales.</b> % of major planning applications that are determined within the statutory time limit or within agreed timescales i.e. extensions of time. <b>No Change</b>	90%	90%
	<b>PLA-M08 % of non-major planning applications determined within 8 weeks or within agreed timescales.</b> % of non-major planning applications that are determined within the statutory time limit or within agreed timescales i.e. extensions of time. <b>No Change</b>	94%	94%
Planning Enforcement	<b>PLA-M09 % of planning enforcement cases closed within 6 months.</b> The % of planning enforcement cases that are closed within 6 months of receipt as a percentage of all planning enforcement cases <b>No Change</b>	75%	75%
Homes, Health, and Wellbeing	<b>PLA-M10 Long term empty properties as a percentage of all housing stock in the district.</b> The number of long-term empty properties as a % of all housing stock in the district. <b>No Change</b>	2%	2%

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

**Corporate Plan Priority: Clean, green and safe communities**

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



# **‘Thriving Council’ 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 Council Thematic Business Plan

## Deliverables

<b>Corporate Plan objective: To deliver good quality services for residents and businesses</b>	
<b>Refresh the Car Parking Strategy and deliver the action plan.</b>	To refresh the district-wide Parking Strategy to ensure effective management of parking assets that, in turn, support economic vitality, accessibility, and sustainability.
<b>Revenues &amp; Benefits Self-Serve feasibility.</b>	To assess the feasibility, costs, benefits, and operational implications of introducing enhanced self-serve capabilities for Revenues and Benefits services.
<b>In Cab Technology feasibility.</b>	To assess the feasibility of implementing in-cab technology for waste and street-scene services, improving operational efficiency, data accuracy, and service responsiveness
<b>Customer Experience Strategy refresh.</b>	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
<b>Refresh the Equalities Strategy.</b>	To refresh the Council’s Equalities Strategy, ensuring it reflects current legislation, local needs and best practice.
<b>Depot Electrification feasibility study.</b>	To deliver a feasibility study for the electrification of the depot, enabling the shift to low-carbon vehicles and reducing operational emissions.
<b>Food Waste Collections.</b>	To design and implement a district-wide food-waste collection service in line with national waste-reform requirements, improving recycling rates and reducing landfill
<b>Corporate Plan objective: To be a well-managed Council</b>	
<b>Communities Asset Transfer.</b>	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
<b>Parish and Town Council engagement.</b>	Continue to engage with, and provide support to Parish and Town Councils across the district, including an annual programme of Parish Forums.
<b>Local Code of Governance.</b>	Operate in accordance with the Local Code of Governance and deliver against the Annual Governance Statement Action Plan
<b>Strategic Asset Management Plan.</b>	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

<b>Review the Member / Officer protocol.</b> To review and update the Member / Officer Protocol to ensure clarity, professionalism, and effective working relationships across the organisation
<b>Review the WLDC Constitution.</b> To undertake a comprehensive review of the Council's Constitution to ensure it is modern, legally compliant, accessible, and aligned with current governance arrangements.
<b>Review the Officer Delegation Scheme.</b> To update the Officer Delegation Scheme to ensure clarity, efficiency, and accountability in decision-making.
<b>Corporate Plan objective: To be a forward-looking Council</b>
<b>LGR Ready.</b> 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).
<b>LGR Transition.</b> To manage the transition into the new local government arrangements, ensuring continuity of services, staff support, and effective integration into new structures
<b>Workforce Plan.</b> 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

<b>Corporate Plan objective: To deliver good quality services for residents and businesses</b>			
<b>Service</b>	<b>Measure</b>	<b>2025/26 Target</b>	<b>2026/27 Target</b>
<b>Customer Services</b>	<b>COU-M01 % of calls answered.</b> The percentage of inbound calls into the Customer Contact Centre that are answered by a Customer Services Officer. <b>New</b>	Baseline year	90%
	<b>COU-M02 % of on-line demands received.</b> The percentage of service requests received through on-line methods via Customer Services. <b>Target set</b>	Baseline year	30%
	<b>COU-M03 % of complaints where the Council is at fault.</b> % of complaints where the Council is found to be at fault. <b>Target stretched</b>	40%	30%
	<b>COU-M04 Average number of calendar days taken to resolve a Stage 1 complaint.</b> 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. <b>New</b>			
	<b>COU-M05 Average number of calendar days taken to resolve a Stage 2 complaint.</b> 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. <b>New</b>	Baseline year	20	

Corporate Plan objective: To be a well-managed Council				
Service	Measure	2025/26 Target	2026/27 Target	
Financial Services	<b>COU-M06 Value of savings identified.</b> 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. <b>No Change</b>	To be determined by Savings Board		
	<b>COU-M07 Value of savings delivered.</b> Delivered savings that have enabled in year and future budget reduction which results in tangible reductions. To be monitored through the savings board. <b>No Change</b>			
	<b>COU-M08 % of invoices paid within 30 days from date of receipt of invoice. (Not including invoices in dispute)</b>	98%	98%	
Information Governance	<b>COU-M09 % of FOIs and EIRs completed within the statutory timeframe.</b> % 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. <b>No Change</b>	97%	97%	
Council Tax and NNDR	<b>COU-M10 Council Tax In-year collection rate.</b> The amount of Council Tax collected during the reporting period as a percentage of total available to collect during the reporting period. <b>No Change</b>	97.70%	Tbc	
	<b>COU-M11 NNDR In-year collection rate.</b> The amount of NNDR collected during the reporting period as a percentage of total available to collect during the reporting period. <b>No Change</b>	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	<b>COR-M04 Budget variance (£).</b> £ variance between outturn (actual expenditure) and Council's budget. <b>No Change</b>	£-	£-	
	<b>COR-M05 Overall Council budget forecast outturn variance (%).</b> % of forecast outturn (expenditure) variance against the approved budget for the year. <b>No Change</b>	0%	0%	
	<b>COR-M06 Draft Annual Statement of Accounts Published by Deadline.</b> Publication date of the draft Statement of Accounts to auditors. <b>No Change</b>	30-Jun	30-Jun	
People and Organisational Development	<b>COR-M07% of staff turnover.</b> 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. <b>No Change</b>	N/A Stat	tbc	
	<b>COR-M08 Staff absenteeism.</b> The average number of sickness absence days per month per FTE. <b>No Change</b>	1.5	1.5	
	<b>COR-M09 Overall I am satisfied with my job at the council.</b> The percentage of staff member who respond 'strongly agree' or 'agree' to the corresponding question in the annual staff survey <b>New</b>	N/A	Baseline year	
	<b>COR-M10 Would you recommend WLDC as a good place to work.</b> The percentage of staff member who respond 'strongly agree' or 'agree' to the corresponding question in the annual staff survey <b>New</b>	N/A	Baseline year	
	<b>COR-M11 Health &amp; Safety incidents.</b> The number of health & safety incidents reported within the reporting period. Covers all staff and customers. <b>No Change</b>	N/A Stat		
Communities	<b>COR-M12 Number of safeguarding referrals.</b> The total number of safeguarding concerns formally referred to the council from any source (internal or external) during the reporting period. <b>New</b>	N/A	Baseline year	



# Thriving People Strategic Delivery Panel

## Terms of Reference

<b>Management Team Lead</b>	
<b>Month Approved</b>	
<b>Month of Next Review</b>	

### **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**

- 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 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.

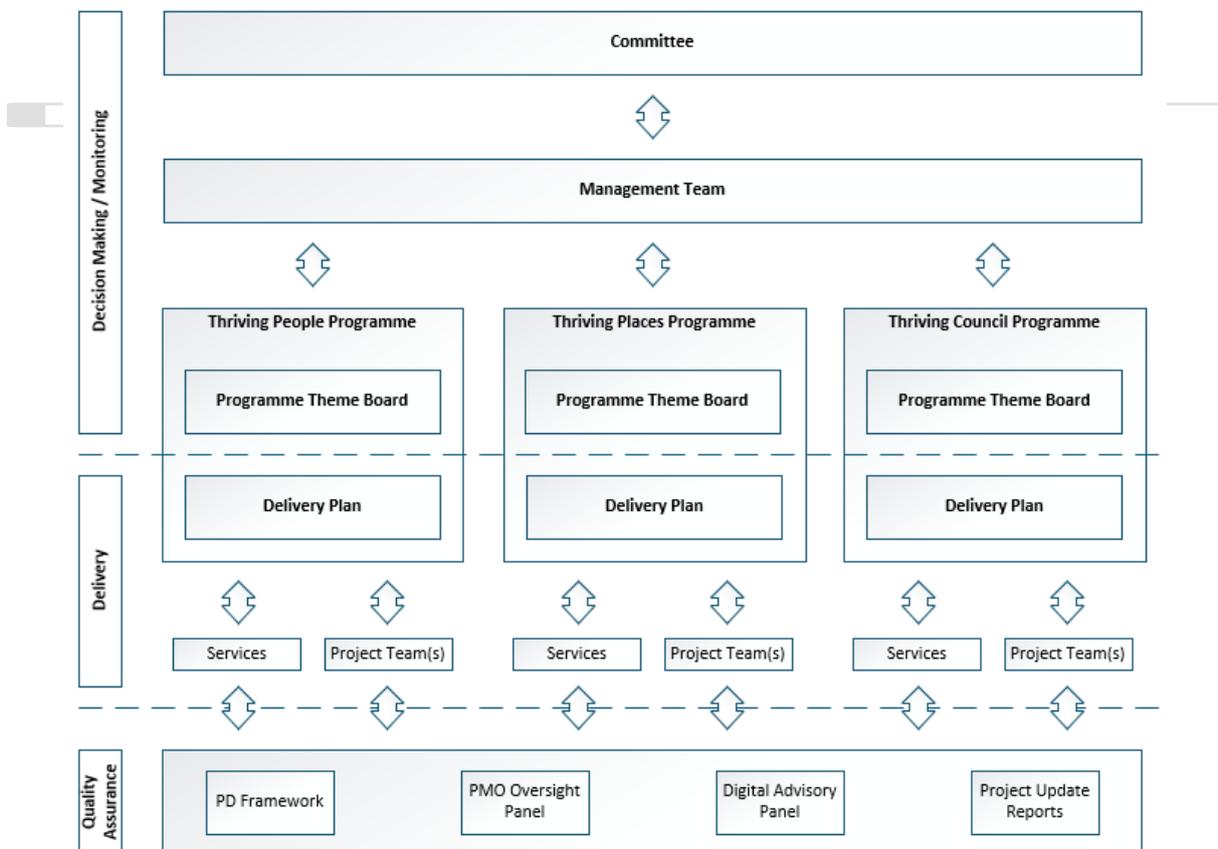
## Quorum

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

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

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

<b>Management Team Lead</b>	
<b>Month Approved</b>	
<b>Month of Next Review</b>	

### **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 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 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.
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- 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.

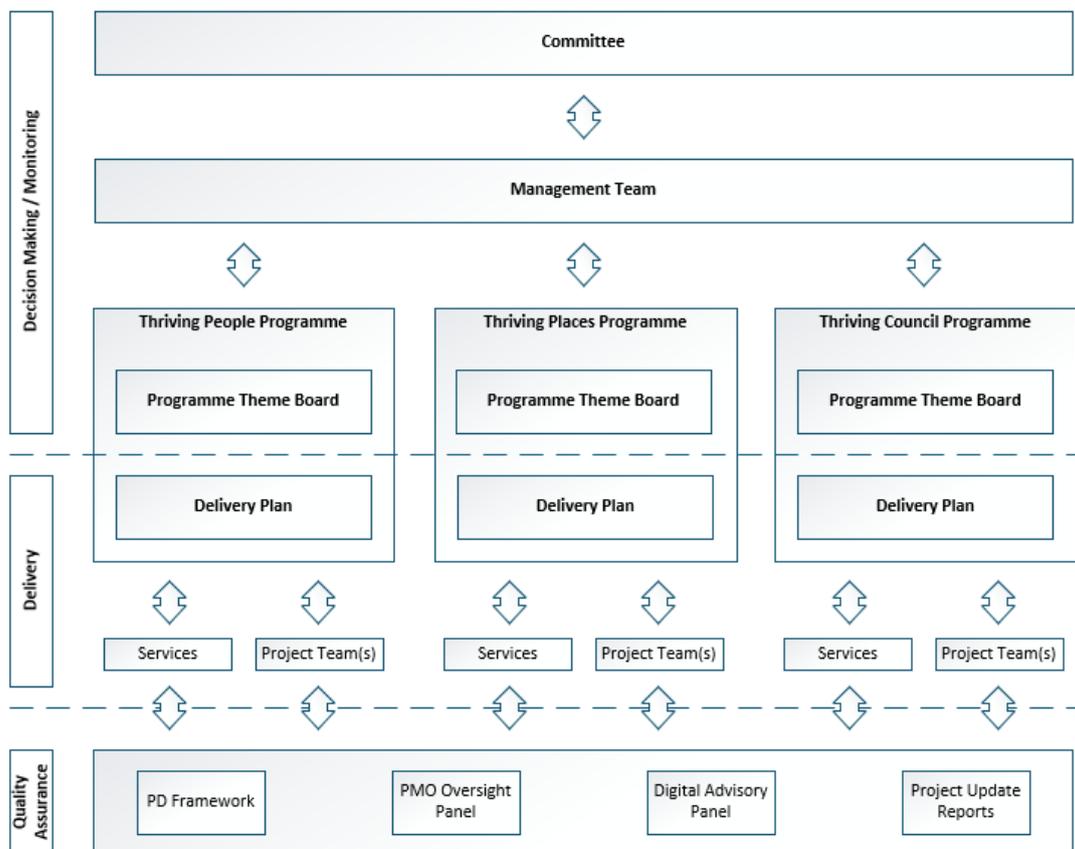
## Quorum

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

Role	Officer	Responsibility
		◦ 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

<b>Management Team Lead</b>	
<b>Month Approved</b>	
<b>Month of Next Review</b>	

### 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

- 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 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 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.

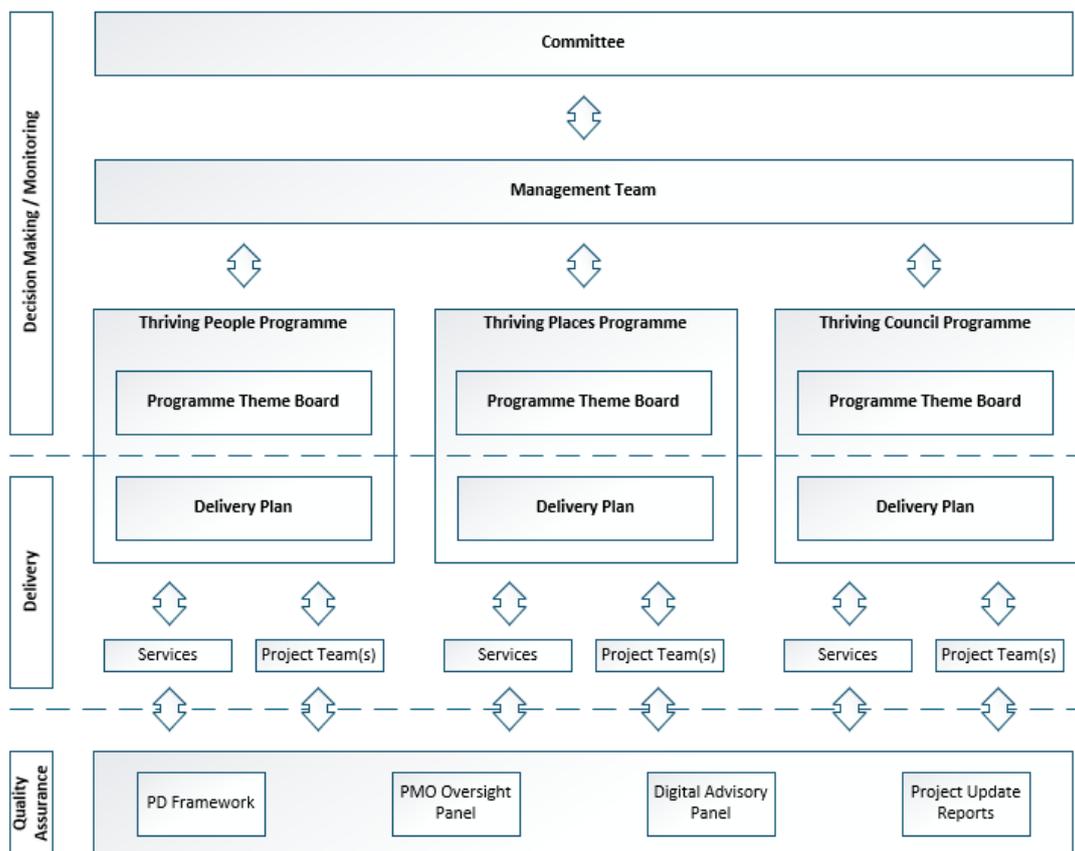
## Quorum

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 Council 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	P Davey (Director of Finance and Assets)	◦ Owns the vision for the theme.

<b>Role</b>	<b>Officer</b>	<b>Responsibility</b>
Sponsor *Chair*		<ul style="list-style-type: none"> <li>◦ Provides leadership / champions the programme.</li> <li>◦ Sponsors associated projects.</li> </ul>
Lead Officer *Vice chair*	Tbc	<ul style="list-style-type: none"> <li>◦ Manage day-to-day delivery of the programme.</li> </ul>
Lead Member Sponsor	Tbc	<ul style="list-style-type: none"> <li>◦ Provide political leadership, direction and ensure alignment with WLDC priorities.</li> <li>◦ Offer strategic challenge, scrutiny and feedback.</li> </ul>
Deputy Member Sponsor	Tbc	
PMO Lead	D Mellors (Change, Programme & Performance Manager)	<ul style="list-style-type: none"> <li>◦ Provides highlight reports, risk / issue updates.</li> <li>◦ Ensures consistency with WLDC PMO and Performance Management frameworks.</li> </ul>
Performance Lead	CI Bailey (Senior Transformation & Performance Officer)	<ul style="list-style-type: none"> <li>◦ Provide updates on KPIs through P&amp;D reports.</li> <li>◦ Assist in the identification / monitoring of project benefits.</li> </ul>
Finance Lead	S Leversedge	<ul style="list-style-type: none"> <li>◦ Provide updates on finances for projects in delivery.</li> </ul>
Comms Lead	J Heath (Communications & Engagement Officer)	<ul style="list-style-type: none"> <li>◦ Develops / monitors communications and engagement.</li> </ul>
Risk & Equalities Lead	K Allen (Corporate Governance Officer)	<ul style="list-style-type: none"> <li>◦ Maintain oversight of theme related strategic risks.</li> <li>◦ Ensure risks are accurately recorded, monitored / escalated in line with WLDCs Risk Management Strategy.</li> </ul>
Strategy & Policy Lead	R Hughes (Head of Policy & Strategy)	<ul style="list-style-type: none"> <li>◦ Oversee / review policies &amp; strategies that impact programme delivery, ensuring compliance with WLDC priorities.</li> </ul>
	E King (Policy & Strategy Officer)	
Subject Matter Experts	L Langdon (Assistant Director – People and Democratic Services)	<ul style="list-style-type: none"> <li>◦ Offer expert advice to inform the theme delivery plan.</li> <li>◦ Identify emerging risks, issues or opportunities relating to their area.</li> <li>◦ Support the delivery of theme relating projects and performance improvement activity.</li> </ul>
	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)	
Change & Governance	A Beastall (Transformation Officer)	<ul style="list-style-type: none"> <li>◦ Provide updates in the absence of board members.</li> <li>◦ Prepares agendas / packs and updates in channel.</li> <li>◦ Manage the programme action list.</li> <li>◦ Develop / deliver Change Management Plans for theme related works.</li> </ul>

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# Agenda Item 9b



**Council**

**Monday, 2<sup>nd</sup> March 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](mailto: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 Capital Investment Strategy and Capital Programme records the Council's five year investment plan.

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

**RECOMMENDATION(S):**

- 1. Recognise the external environment and the financial challenges which the Council could face in the medium to longer term depending on the outcome of future government policy and the outcome of Local Government Reorganisation (LGR).**
- 2. Accept the Statement of the Director of Finance and Assets (Section 151 Officer) on the Robustness of Estimates and Adequacy of Reserves at paragraph 1.10.**
- 3. Approve the Medium Term Financial Plan 2026/27 to 2030/31 and are aware of the risks associated with it as detailed at appendix 2.**
- 4. Approve the formal Council Tax resolution as detailed in Appendix 8, this proposes a Band D equivalent amount of £256.14.**
- 5. Approve the Revenue budget 2026/27 detailed at paragraph 1.4.**
- 6. Approve the movement in earmarked reserves detailed at paragraph 1.6.**
- 7. Approve the level of fees and charges for 2026/27 as detailed at appendix 3.**
- 8. Approve the Capital Investment Strategy at Appendix 4.**
- 9. Approve the capital Programme 2026/27 – 2030/31 and financing as detailed at Appendices 5 and 6.**
- 10. Approve the Treasury Management Strategy 2026/27 and adopt the Treasury Investment Strategy, the Borrowing Strategy, the Treasury and Borrowing Prudential Indicators and the Treasury Management Practices detailed at Appendix 7.**
- 11. Approve the Minimum Revenue Provision (MRP) Policy as contained in the Treasury Management Strategy at Appendix 7.**
- 12. Approve the 2026/27 Pay Policy Statement at Appendix 13.**
- 13. Approve that delegation is given to Corporate Policy and Resources committee to approve any change to an existing Fees and Charges required during the year, which are required after the budget is set.**

## IMPLICATIONS

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

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

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

### **Financial: FIN/155/26/CL/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 Final Local Government Finance Settlement was announced on the 9th of February 2026 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 £21.414m and is fully funded and is a balanced budget.

Contributions to Earmarked Reserves total £2.555m 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

X

## Key Decision:

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

Yes

No

### 1. Executive Summary

- 1.1 Presented below is the Medium-Term Financial Plan 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 Council Tax 2026/27

The proposal for the Council to approve a Council Tax of £256.14 (£248.76 2025/26), reflects an increase of £7.38p or 2.97% which is the maximum allowable under the government's referendum limit of up to 3% or £5 whichever is the greater.

With an approved taxbase of 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 a 1.5% increase in the taxbase and a Council Tax increase of 2.99% in future years.

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

	2025/26	2026/27	Variance	
	£	£	£	%
Lincolnshire County Council	1,625.85	1,673.01	47.16	2.90
Police	318.15	333.09	14.94	4.70
West Lindsey District Council	248.76	256.14	7.38	2.97
Direct Parish Precept Charges	87.01	92.00	4.99	5.73
<b>Total Average Council Tax</b>	<b>2,279.77</b>	<b>2,354.24</b>	<b>74.47</b>	<b>3.27</b>

#### 1.4 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 £21.414m (£21.155m 2025/26).

The Final Local Government Finance Settlement was announced on the 9th of February 2026 by the Minister of state for Local Government and Homelessness, Rt. Hon Alison McGovern 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 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 (£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 £21.414m Budget Requirement (£21.155m 2025/26), an increase of £0.259m. 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	2,451,700
Thriving Places	4,144,800	4,792,400
<b>Grand Total</b>	<b>15,635,800</b>	<b>16,768,800</b>
Interest Receivable	(524,700)	(539,800)
Investment Income - Property Portfolio	(1,552,700)	(1,717,800)
Drainage Board Levies	552,600	576,500
Parish Precepts	2,850,200	3,086,100
Interest Payable	686,000	758,600
MRP/VRP (repayment of borrowing)	980,100	1,058,700
<b>Net Revenue Expenditure</b>	<b>18,627,300</b>	<b>19,991,100</b>
Transfer to / (from) General Fund	(156,600)	(146,000)
Transfer to / (from) Earmarked Reserves	2,684,300	1,569,300
<b>Amount to be met from Government Grant or Council Tax</b>	<b>21,155,000</b>	<b>21,414,400</b>
<b>Funding Income</b>		
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	6,529,400
Council Tax Income	8,148,600	8,591,800
<b>TOTAL FUNDING</b>	<b>21,155,000</b>	<b>21,414,400</b>
<b>Balanced Budget / Funding Target</b>	<b>0</b>	<b>0</b>

## 1.5 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
- £0.024m 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**

- £0.168m 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%
- £3.751m Final Funding Settlement

## **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 £1.104m.

## **1.6 Review of Earmarked Reserves**

The Council's Corporate Policy and Resources committee considered the level of earmarked and general fund reserves as its meeting on the 15<sup>th</sup> January 2026. 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 £	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
Earmarked Reserves	14,173,823	13,217,223	12,748,723	11,737,423	12,585,823	12,517,423
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
<b>TOTAL USABLE RESERVES</b>	<b>26,053,061</b>	<b>19,039,365</b>	<b>18,599,584</b>	<b>17,627,658</b>	<b>18,486,058</b>	<b>18,427,658</b>
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
<b>TOTAL CORPORATE PLAN PRIORITIES</b>	<b>0</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b>GRAND TOTAL</b>	<b>26,053,061</b>	<b>27,039,365</b>	<b>26,599,584</b>	<b>25,627,658</b>	<b>26,486,058</b>	<b>26,427,658</b>

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	4,277,065	4,494,465	4,430,665	5,179,065	5,010,665
Contingency/Risk	6,674,634	6,510,034	5,765,434	4,717,934	4,717,934	4,717,934
Investment for Priorities	3,252,824	2,430,124	2,488,824	2,588,824	2,688,824	2,788,824
<b>Grand Total</b>	<b>14,173,823</b>	<b>13,217,223</b>	<b>12,748,723</b>	<b>11,737,423</b>	<b>12,585,823</b>	<b>12,517,423</b>

### 1.7 Fees and Charges (Appendix 3)

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

### 1.8 The Capital Investment Strategy (Appendix 4)

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

## 1.9 The Capital Investment Programme and Financing (Appendix 5 & 6)

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
<b>Grand Total</b>	<b>3,558,000</b>	<b>3,441,500</b>	<b>1,957,400</b>	<b>1,145,200</b>	<b>2,062,000</b>	<b>12,164,100</b>

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

The Detailed Capital Programme Financing is attached at **Appendix 6**.

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	-3,042,400	-2,887,500	-837,500	-837,500	-837,500	-8,442,400
Useable Capital Receipts	-89,700	0	0	0	0	-89,700
Reserves	-425,900	-554,000	-1,119,900	-307,700	-1,224,500	-3,632,000
<b>Total Capital Programme Funding</b>	<b>-3,558,000</b>	<b>-3,441,500</b>	<b>-1,957,400</b>	<b>-1,145,200</b>	<b>-2,062,000</b>	<b>-12,164,100</b>

## **1.10 Robustness of Estimates and Adequacy of Reserves**

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

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

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

## **1.11 The Pay Policy Statement (Appendix 13)**

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

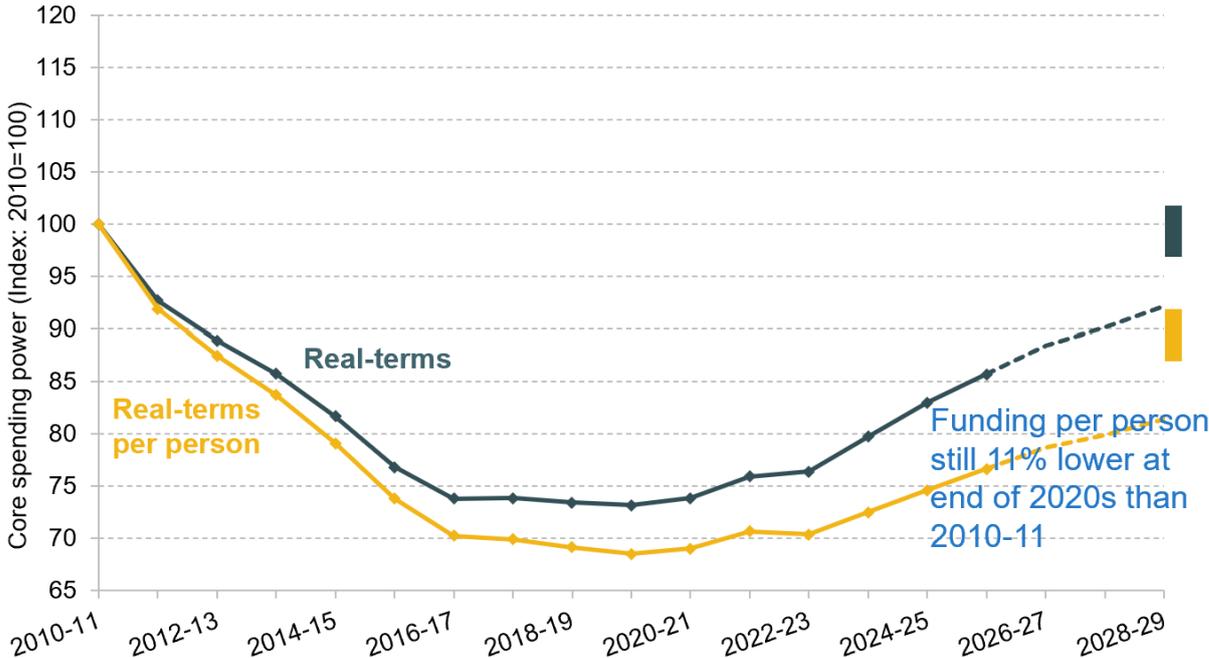
# SECTION 2 – THE FINANCIAL CONTEXT

## 2.1 Introduction

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



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 changes and increase in growth from our Business Rates.

The Council’s aim over this period was to become non-reliant on Government.

Our income from local taxation (Council Tax and Business Rates) is 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 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 over the last few years means that it has been a difficult task to balance the MTFP. Due to the change between the provisional and final local government finance settlement having a negative effect on the Council's funding figures then a small drawdown of reserves is required in 2028/29 to ensure the budget is balanced over the medium term.

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 triennial 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 Final Local Government Finance Settlement was announced on the 9th of February 2026 by the Minister of state for Local Government and Homelessness, Rt. Hon Alison McGovern 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 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 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.

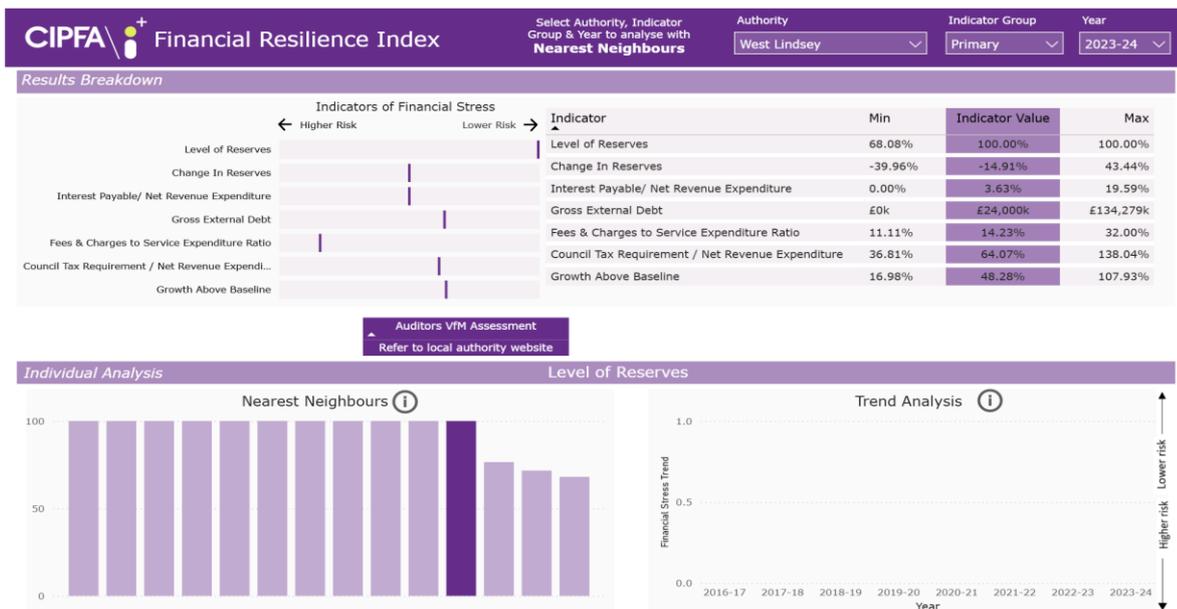
### **Fairer Funding and Business Rates Retention Scheme**

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.

<b>West Lindsey</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Fair Funding Allocation	0.00	0.00	7.09	6.67	6.21
Legacy Funding Assessment	7.96	7.14	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	0.62	0.62	0.63
Transitional Protections	0.00	0.00	0.00	0.00	0.00
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
Adjustment Support Grant	0.00	0.00	0.39	0.00	0.00
<b>Core Spending Power</b>	<b>16.07</b>	<b>16.14</b>	<b>16.97</b>	<b>16.60</b>	<b>16.62</b>
<b>Increase Year on Year</b>		<b>0.4%</b>	<b>5.1%</b>	<b>-2.2%</b>	<b>0.1%</b>

## **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 £14.174m of earmarked reserves as at 31.3.2026 reducing to £12.517m 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 and 3a Fees and Charges**

**Appendix 4 Capital Investment Strategy**

**Appendix 5 Capital Investment Programme 2026/27 – 2030/31**

**Appendix 6 Analysis of Capital Financing**

**Appendix 7 Treasury Management Strategy**

**Appendix 7a Treasury Management Practices**

**Appendix 8 The Council Tax Requirement 2026/27**

**Appendix 9 Parish Tax Base 2026/27**

**Appendix 10 Determination of Council Tax where special items apply**

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

**Appendix 12 Overall Levels of Council Tax**

**Appendix 13 Pay Policy 2026/27**

**Appendix 14 Human Resources Statement 2026/27**

# MEDIUM TERM FINANCIAL PLAN

2026/27 - 2030/31

## 1.1 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.

## 1.2. 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.

### 1.3 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
- Trustworthy
- Open
- Reliable
- Collaborative
- Supportive
- Positive
- Friendly
- 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.

## 1.4 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:

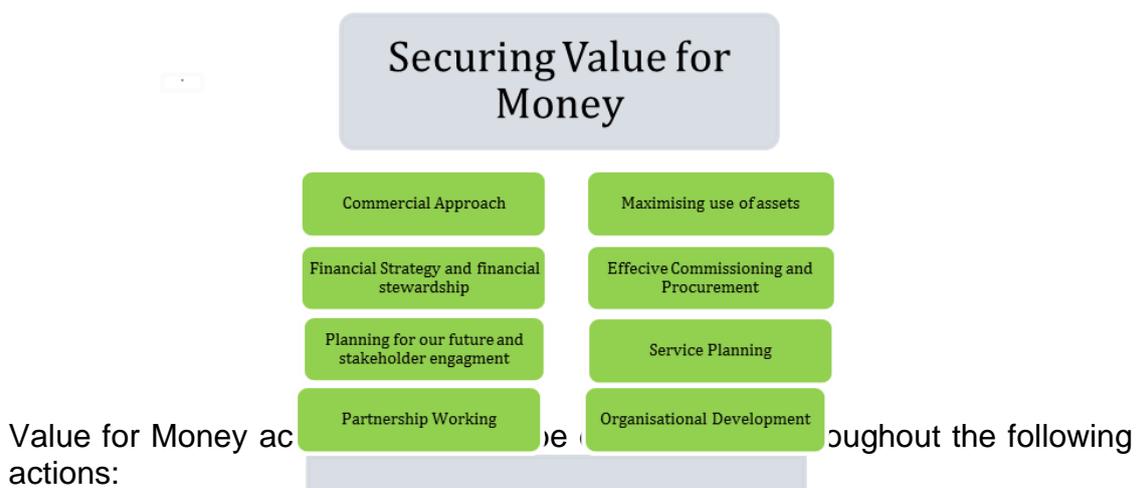
- Investing in communities (to help themselves and others)
- A more commercial council – to generate additional income and identifying opportunities that align with resident's needs.
- Modern, innovative and collaborative – utilising the best technology and commissioning delivery to achieve outcomes.

This has resulted in WLDC maintaining a strong track record of identifying and delivering 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.



- 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

## 1.5 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.

## **1.6 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.

## **1.7 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.

## **1.8 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.

## **1.9 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.

#### **1.10 Capital Investment Strategy (Appendix 4) and Capital Investment Programme and Financing (Appendix 5/6)**

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

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

#### **1.11 The Treasury Management Strategy (Appendix 7)**

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

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

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

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

Treasury Management Practices (Appendix 7a) have also been scrutinised and recommended to full Council by the Governance and Audit Committee. The Council is required to comply with the Chartered Institute of Public Finance and Accountancy (CIPFA) Treasury Management in the Public Services (The Code) as revised in 2021. To comply with the key requirements of the Code, the Council should create and keep under review, suitable Treasury Management Practices setting out the manner in which the Council will seek to achieve those policies and objectives and prescribing how it will manage and control those activities. Only TMP1, Treasury Risk Management requires approval each year.

### **1.12 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.

### **1.13 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.

### **1.14 The Pay Policy Statement (Appendix 13)**

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

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

The Pay Policy Statement identifies:

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

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

A management restructure is currently subject to consultation, with the following timelines in place:

- Formal consultation commences Wednesday 14<sup>th</sup> January 2026 - minimum of 30 days
- Formal consultation ends: Friday 20<sup>th</sup> 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 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. 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 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.
- 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 maintain priorities.

## **2.3 Budget Assumptions**

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

- Employees – Pay award 3.0% 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**

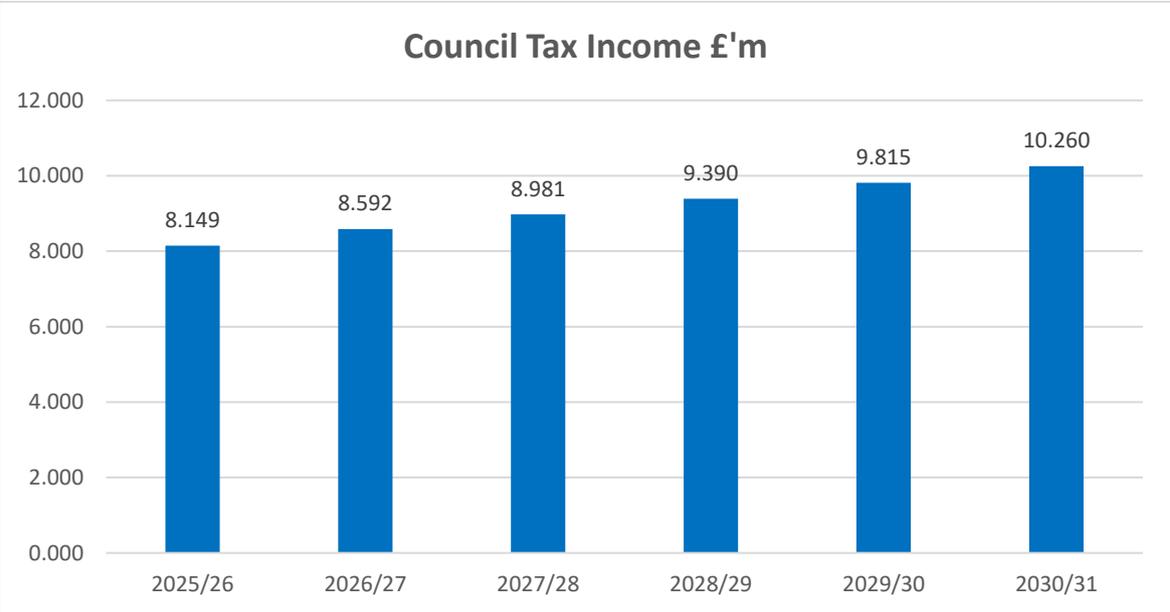
The Tax Base for 2026/27 has been approved at 33,543.15 (32,756.75 2025/26) reflecting growth of 2.4% (2.07% 2025/26). The MTFP includes annual growth rate of 1.5% for future years.

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.



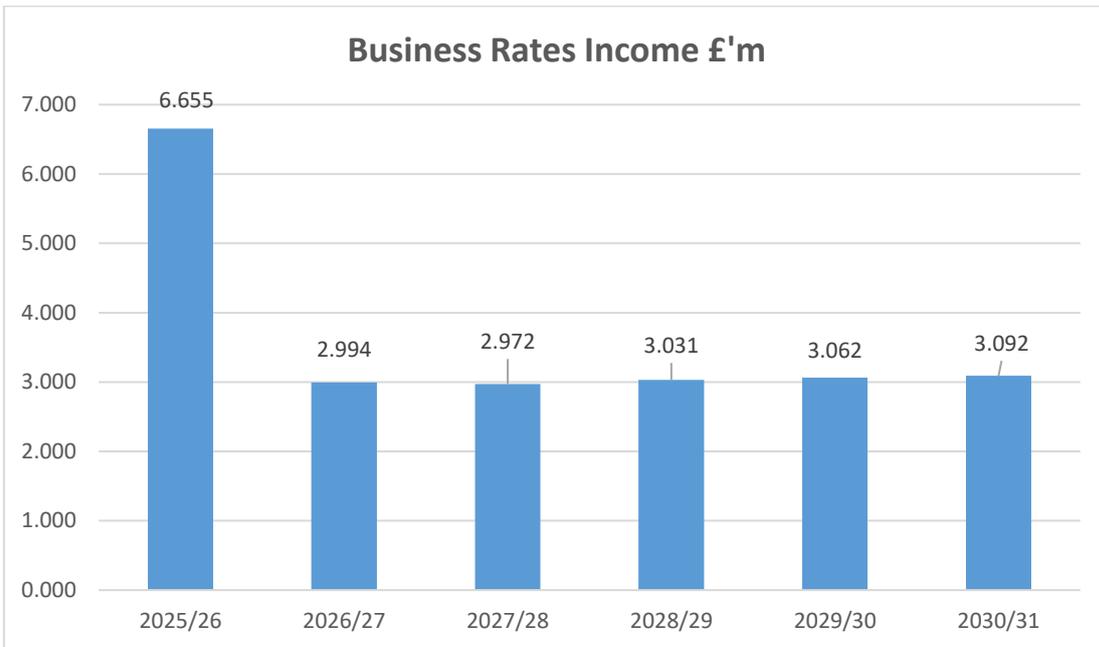
**2.5 Business Rates**

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. As the Council does not lose significant resources the government has then increased the level of revenue support grant.

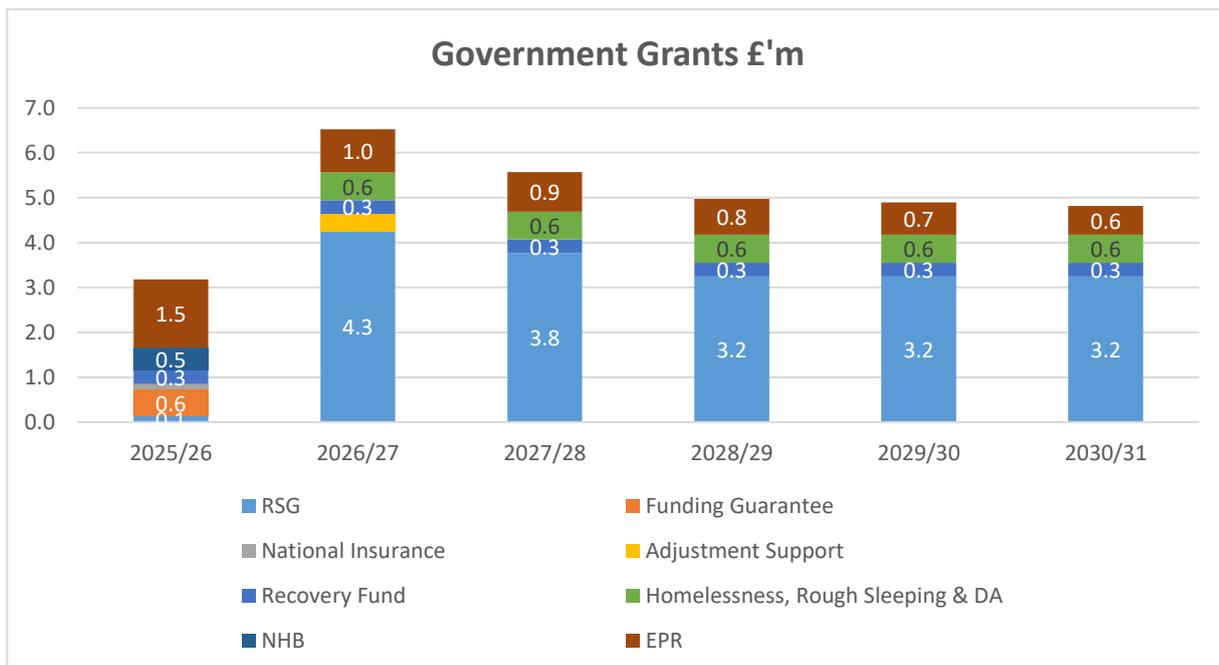
As there has been a reset of business rates it has been decided, due to the risk of a pool member falling below the baseline, that the Council will not be part of a Lincolnshire Business Rates pool in 2026/27.

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
Earmarked Reserves	14,173,823	13,217,223	12,748,723	11,737,423	12,585,823	12,517,423
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
<b>TOTAL USABLE RESERVES</b>	<b>26,053,061</b>	<b>19,039,365</b>	<b>18,599,584</b>	<b>17,627,658</b>	<b>18,486,058</b>	<b>18,427,658</b>
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
<b>TOTAL CORPORATE PLAN PRIORITIES</b>	<b>0</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b>GRAND TOTAL</b>	<b>26,053,061</b>	<b>27,039,365</b>	<b>26,599,584</b>	<b>25,627,658</b>	<b>26,486,058</b>	<b>26,427,658</b>

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	4,277,065	4,494,465	4,430,665	5,179,065	5,010,665
Contingency/Risk	6,674,634	6,510,034	5,765,434	4,717,934	4,717,934	4,717,934
Investment for Priorities	3,252,824	2,430,124	2,488,824	2,588,824	2,688,824	2,788,824
<b>Grand Total</b>	<b>14,173,823</b>	<b>13,217,223</b>	<b>12,748,723</b>	<b>11,737,423</b>	<b>12,585,823</b>	<b>12,517,423</b>

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)
Add Contributions to Reserves	0
<b>Grand Total</b>	<b>2,051,792</b>

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	4,277,065	4,494,465	4,430,665	5,179,065	5,010,665
Contingency/Risk	6,674,634	6,510,034	5,765,434	4,717,934	4,717,934	4,717,934
Investment for Priorities	3,252,824	2,430,124	2,488,824	2,588,824	2,688,824	2,788,824
<b>Grand Total</b>	<b>14,173,823</b>	<b>13,217,223</b>	<b>12,748,723</b>	<b>11,737,423</b>	<b>12,585,823</b>	<b>12,517,423</b>

## 2.8 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 £
<b>MTFP - FUNDING GAP B/FWD</b>	<b>1,245,000</b>	<b>2,953,500</b>	<b>3,477,600</b>	<b>3,517,600</b>	<b>3,719,000</b>
Establishment	75,300	153,200	179,200	223,200	247,500
Pressures	399,400	404,400	409,700	415,600	421,200
Income Loss	23,900	23,900	24,100	24,100	24,100
Savings	(479,200)	(523,700)	(564,500)	(610,600)	(648,300)
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	1,633,600	241,000	241,000	241,000	241,000
Use of Reserves	0	(720,100)	(1,047,500)	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)
<b>Movement in Funding:</b>					
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)	(3,350,900)	(2,925,500)	(2,919,800)	(2,919,800)
Business Rates	2,224,800	1,720,800	1,138,800	1,149,900	1,120,000
<b>MTFP - FUNDING GAP</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,139,700</b>	<b>1,257,200</b>

## 2.9 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 General Fund Balance has been set between £2.0m - £2.5m and is forecast to be within this range over the period of the MTFP.

This represents.

- between 9% 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.

## 2.10 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.

<b>RISK</b>	<b>MITIGATION</b>
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 underestimated	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 (for example 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

## 2.11 Sensitivity Analysis

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

<b>Impact of +/-</b>	<b>Equates to +/-</b>
1% Pay award	£0.166m
1% Council Tax	£0.086m
1% Business Rates	£0.030m
1% Non-Pay Budget	£0.257m
1% Interest on balances	£0.140m
1% on Borrowing	£0.233m
1% on Fees and Charges	£0.073m

### 3. COUNCIL TAX AND REVENUE BUDGET 2026/27

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

The Council Tax for West Lindsey District Council of £256.14 represents an increase of £7.38 (2.97%) and with a tax base of 33,543.15 is budgeted to generate £8,591,800.

The average Band D equivalent Council Tax for West Lindsey residents including Lincolnshire County Council, the Police and Crime Commissioner and an average Parish Precept totals £2,354.24 as detailed below: -

	2025/26	2026/27	Variance	
	£	£	£	%
Lincolnshire County Council	1,625.85	1,673.01	47.16	2.90
Police and Crime Commissioner	318.15	333.09	14.94	4.70
West Lindsey District Council	248.76	256.14	7.38	2.97
Parish Council Average	87.01	92.00	4.99	5.73
<b>Total Average Council Tax</b>	<b>2,279.77</b>	<b>2,354.24</b>	<b>74.47</b>	<b>3.27</b>

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

Band	West Lindsey DC £	Lincolnshire CC £	Police & Crime Commissioner Lincolnshire £	Aggregate Council Tax £
<b>A</b>	170.76	1,115.34	222.06	1,508.16
<b>B</b>	199.22	1,301.23	259.07	1,759.52
<b>C</b>	227.68	1,487.12	296.08	2,010.88
<b>D</b>	256.14	1,673.01	333.09	2,262.24
<b>E</b>	313.06	2,044.79	407.11	2,764.96
<b>F</b>	369.98	2,416.57	481.13	3,267.68
<b>G</b>	426.90	2,788.35	555.15	3,770.40
<b>H</b>	512.28	3,346.02	666.18	4,524.48

#### 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. This draft budget has been prepared based on the Final Settlement issued in February 2026.

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
- Removal of the New Homes Bonus
- Homelessness, Rough Sleeping and Domestic Abuse grant

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:

<b>West Lindsey</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Fair Funding Allocation	0.00	0.00	7.09	6.67	6.21
Legacy Funding Assessment	7.96	7.14	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	0.62	0.62	0.63
Transitional Protections	0.00	0.00	0.00	0.00	0.00
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
Adjustment Support Grant	0.00	0.00	0.39	0.00	0.00
<b>Core Spending Power</b>	<b>16.07</b>	<b>16.14</b>	<b>16.97</b>	<b>16.60</b>	<b>16.62</b>
<b>Increase Year on Year</b>		<b>0.4%</b>	<b>5.1%</b>	<b>-2.2%</b>	<b>0.1%</b>

### 3.3 Revenue Budget 2026/27

The Council presents a Balanced Revenue Budget for 2026/27.

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:

- 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.

Cluster	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 Council	9,522,100	9,524,700	9,949,400	9,989,700	10,285,200	10,543,200
Thriving People	1,968,900	2,451,700	2,282,900	2,246,300	2,250,000	2,364,900
Thriving Places	4,144,800	4,792,400	5,002,000	5,067,500	5,309,300	5,480,800
<b>Grand Total</b>	<b>15,635,800</b>	<b>16,768,800</b>	<b>17,234,300</b>	<b>17,303,500</b>	<b>17,844,500</b>	<b>18,388,900</b>

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	576,500	613,300	648,100	681,800	717,600
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
<b>Net Revenue Expenditure</b>	<b>18,627,300</b>	<b>19,991,100</b>	<b>20,595,700</b>	<b>20,501,700</b>	<b>21,034,300</b>	<b>21,620,700</b>

Transfer to / (from) General Fund	(156,600)	(146,000)	0	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	1,569,300	85,500	108,600	1,156,100	1,156,100

<b>Amount to be met from Government Grant or Council Tax</b>	<b>21,155,000</b>	<b>21,414,400</b>	<b>20,681,200</b>	<b>20,610,300</b>	<b>22,190,400</b>	<b>22,776,800</b>
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<b>Funding Income</b>						
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	6,529,400	5,580,100	4,978,800	4,899,300	4,827,700
Council Tax Income	8,148,600	8,591,800	8,981,400	9,389,500	9,814,600	10,259,700

<b>TOTAL FUNDING</b>	<b>21,155,000</b>	<b>21,414,400</b>	<b>20,681,200</b>	<b>20,610,300</b>	<b>21,050,700</b>	<b>21,519,600</b>
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<b>Balanced Budget / Funding Target</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,139,700</b>	<b>1,257,200</b>
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### 3.4 Base budget movements

The Budget of £21,414,400 (£21,155,000 2025/26) is proposed for approval and reflects an increase of £259,400 (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
- £0.024m 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%
- £3.751m Final Funding Settlement

## **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 £1.104m.

## 4. 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
<b>Grand Total</b>	<b>3,558,000</b>	<b>3,441,500</b>	<b>1,957,400</b>	<b>1,145,200</b>	<b>2,062,000</b>	<b>12,164,100</b>

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.

Service Cluster / Scheme	Estimate 2026/27 £	Estimate 2027/28 £	Estimate 2028/29 £	Estimate 2029/30 £	Estimate 2030/31 £	TOTAL CAPITAL INVESTMENT £
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
<b>TOTAL CAPITAL PROGRAMME</b>	<b>3,558,000</b>	<b>3,441,500</b>	<b>1,957,400</b>	<b>1,145,200</b>	<b>2,062,000</b>	<b>12,164,100</b>

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 Programme £
Grants & Contributions etc	-3,042,400	-2,887,500	-837,500	-837,500	-837,500	-8,442,400
Useable Capital Receipts	-89,700	0	0	0	0	-89,700
Reserves	-425,900	-554,000	-1,119,900	-307,700	-1,224,500	-3,632,000
<b>Total Capital Programme Funding</b>	<b>-3,558,000</b>	<b>-3,441,500</b>	<b>-1,957,400</b>	<b>-1,145,200</b>	<b>-2,062,000</b>	<b>-12,164,100</b>

#### 4.5 New Bids

The Capital Investment Programme has no new bids for 2026/27.

## 5. Treasury Management 2026/27

- 5.1 The full Treasury Management Strategy, Minimum Revenue Provision Policy and Investment Strategy has been scrutinised by the Governance and Audit Committee and will be presented to Council for approval.
- 5.2 Considering both the revenue and capital budget implications as detailed above, the following table reflects our forecast treasury position.
- 5.3 The Capital Financing Requirement reflects the level of overall approve 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
<b>Adjustment A</b>	1.065	1.065	1.065	1.065	1.065
<b>Finance Leases</b>	0.013	0.155	0.081	0.006	0.003
<b>Prudential Borrowing</b>	35.007	34.173	33.188	32.257	31.347
<b>Total CFR</b>	<b>36.085</b>	<b>35.393</b>	<b>34.334</b>	<b>33.328</b>	<b>32.415</b>
Of which: Commercial Investment Property	19.099	18.661	18.224	17.786	17.348
<b>Movement in CFR</b>	<b>-0.938</b>	<b>-0.692</b>	<b>-1.059</b>	<b>-1.006</b>	<b>-0.913</b>
<b>Movement in CFR represented by</b>					
Net borrowing need for the year (above)	0.000	0.143	0.000	0.000	0.000
Less MRP and other financing movements	-0.923	-0.820	-1.044	-0.991	-0.898
Capital Receipts from Loan Principal repaid	-0.015	-0.015	-0.015	-0.015	-0.015
<b>Movement in CFR</b>	<b>-0.938</b>	<b>-0.692</b>	<b>-1.059</b>	<b>-1.006</b>	<b>-0.913</b>

## **6. Pay Policy Statement (Appendix 13) and Human Resources Statement (Appendix 14)**

### **6.1 The Pay Policy Statement**

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

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

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

The Council will comply with the National Wage legislation.

The pay policy includes a policy on:

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

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

A management restructure is currently subject to consultation, with the following timelines in place:

- Formal consultation commences Wednesday 14<sup>th</sup> January 2026 - minimum of 30 days
- Formal consultation ends: Friday 20<sup>th</sup> 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**

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	Proposed 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	2,451,700	2,282,900	2,246,300	2,250,000	2,364,900
Thriving Places	4,144,800	4,792,400	5,002,000	5,067,500	5,309,300	5,480,800
<b>Grand Total</b>	<b>15,635,800</b>	<b>16,768,800</b>	<b>17,234,300</b>	<b>17,303,500</b>	<b>17,844,500</b>	<b>18,388,900</b>
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	576,500	613,300	648,100	681,800	717,600
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
<b>Net Revenue Expenditure</b>	<b>18,627,300</b>	<b>19,991,100</b>	<b>20,595,700</b>	<b>20,501,700</b>	<b>21,034,300</b>	<b>21,620,700</b>
Transfer to / (from) General Fund	(156,600)	(146,000)	0	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	1,569,300	85,500	108,600	1,156,100	1,156,100
<b>Amount to be met from Government Grant or Council Tax</b>	<b>21,155,000</b>	<b>21,414,400</b>	<b>20,681,200</b>	<b>20,610,300</b>	<b>22,190,400</b>	<b>22,776,800</b>
<b>Funding Income</b>						
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	6,529,400	5,580,100	4,978,800	4,899,300	4,827,700
Council Tax Income	8,148,600	8,591,800	8,981,400	9,389,500	9,814,600	10,259,700
<b>TOTAL FUNDING</b>	<b>21,155,000</b>	<b>21,414,400</b>	<b>20,681,200</b>	<b>20,610,300</b>	<b>21,050,700</b>	<b>21,519,600</b>
<b>Balanced Budget / Funding Target</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,139,700</b>	<b>1,257,200</b>

## Medium Term Financial Analysis by Type

	Base Budget 2025/26	Proposed Budget 2026/27	Forecast Budget 2027/28	Forecast Budget 2028/29	Forecast Budget 2029/30	Forecast Budget 2030/31
	£	£	£	£	£	£
<b>Expenditure</b>	<b>41,520,200</b>	<b>42,295,800</b>	<b>43,162,900</b>	<b>43,217,300</b>	<b>43,763,400</b>	<b>43,671,500</b>
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	576,500	613,300	648,100	681,800	717,600
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	5,439,900	5,615,700	5,407,300	5,472,800	5,511,000
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
<b>Income</b>	<b>(23,873,000)</b>	<b>(23,363,400)</b>	<b>(23,572,900)</b>	<b>(23,628,600)</b>	<b>(23,612,100)</b>	<b>(22,928,800)</b>
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)
<b>Transfers To / (From) Reserves</b>	<b>3,507,800</b>	<b>2,482,000</b>	<b>1,091,200</b>	<b>1,021,600</b>	<b>2,039,100</b>	<b>2,034,100</b>
Transfer to / (from) General Fund	(156,600)	(146,000)	0	0	0	0
Transfer to / (from) Earmarked Reserves	2,684,300	1,569,300	85,500	108,600	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
<b>Amount to be met from Government Grant or Council Tax</b>	<b>21,155,000</b>	<b>21,414,400</b>	<b>20,681,200</b>	<b>20,610,300</b>	<b>22,190,400</b>	<b>22,776,800</b>
<b>FUNDED BY:</b>						
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	6,529,400	5,580,100	4,978,800	4,899,300	4,827,700
<b>Council Tax Requirement</b>	<b>8,148,600</b>	<b>8,591,800</b>	<b>8,981,400</b>	<b>9,389,500</b>	<b>9,814,600</b>	<b>10,259,700</b>
<b>Grand Total</b>	<b>21,155,000</b>	<b>21,414,400</b>	<b>20,681,200</b>	<b>20,610,300</b>	<b>21,050,700</b>	<b>21,519,600</b>

# Medium Term Financial Analysis by Business Unit

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
	£	£	£	£	£	£
<b>Thriving People</b>	<b>1,968,900</b>	<b>2,451,700</b>	<b>2,282,900</b>	<b>2,246,300</b>	<b>2,250,000</b>	<b>2,364,900</b>
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	1,019,600	1,036,900	1,023,600	1,034,500	1,043,700
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
<b>Thriving Places</b>	<b>4,144,800</b>	<b>4,792,400</b>	<b>5,002,000</b>	<b>5,067,500</b>	<b>5,309,300</b>	<b>5,480,800</b>
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)
<b>Thriving Council</b>	<b>9,522,100</b>	<b>9,524,700</b>	<b>9,949,400</b>	<b>9,989,700</b>	<b>10,285,200</b>	<b>10,543,200</b>
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
<b>Investment Income - Property Portfolio</b>	<b>(1,552,700)</b>	<b>(1,717,800)</b>	<b>(1,742,200)</b>	<b>(1,818,500)</b>	<b>(1,831,700)</b>	<b>(1,838,900)</b>
Investment Properties	(1,552,700)	(1,717,800)	(1,742,200)	(1,818,500)	(1,831,700)	(1,838,900)
<b>Grand Total</b>	<b>14,083,100</b>	<b>15,051,000</b>	<b>15,492,100</b>	<b>15,485,000</b>	<b>16,012,800</b>	<b>16,550,000</b>

## APPENDIX 2

	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigation</b>
<b>Future available resources less than assumed</b>	<b>Likely</b>	<b>High</b>	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.
<b>Commercial Projects do not deliver anticipated benefits</b>	<b>Possible</b>	<b>Medium</b>	Project management and monitoring. Risk Register for each project Appropriate and robust due diligence. Commercial contingency of £100k in base budget
<b>Council is unable to provide a balanced budget in future years</b>	<b>Unlikely</b>	<b>Medium</b>	The Council has an adequate level of General Fund Reserves to support balancing the budget over the MTFP should it be required.
<b>Volatility of Business Rates</b>	<b>Possible</b>	<b>Medium</b>	Volatility of funding stream outside of Council control and effects of the latest revaluation on rateable values. Impact mitigated by establishment of an earmarked reserve.
<b>Pay and price increases above budgeted assumptions</b>	<b>Possible</b>	<b>Medium</b>	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
<b>Future spending plans</b>	<b>Possible</b>	<b>Low</b>	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.
<b>Inability to balance budget in medium term</b>	<b>Possible</b>	<b>High</b>	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.

	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigation</b>
<b>Income targets not achieved</b>	<b>Likely</b>	<b>Medium</b>	Income has been substantially affected and in the current economic climate recovery is likely to take some time. A commercial contingency budget of £100k mitigates impacts and government funding for impact of covid announced for April-June. Regular monitoring and reporting is undertaken with a full review of fees and charges annually which incorporates trend analysis and future demand estimations. Commercial trading monitor volumes and pricing. Appropriate due diligence for commercial property investments undertaken.
<b>Revenue implications of capital programmes not fully anticipated</b>	<b>Possible</b>	<b>Low</b>	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.
<b>Loss of principal investments</b>	<b>Unlikely</b>	<b>Medium</b>	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.
<b>Local Government Reorganisation</b>	<b>Likely</b>	<b>Medium</b>	The Council is due to be reorganised with a start date of a new authority being 1 <sup>st</sup> 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.
<b>The cultural change and capability required to deliver against the Council's aspiration may not</b>	<b>Possible</b>	<b>Low</b>	The officer Theme 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

	<b>Likelihood</b>	<b>Impact</b>	<b>Mitigation</b>
be realised as quickly as the financial cuts, as changes in business models can take large organisations a number of years to realise regardless of the sector			raised and escalated at an early stage for consideration.
Pay Awards are higher than Budgeted	Possible	Medium	The Council makes an estimate of future pay awards when setting its MTFS, there is a risk that the pay awards are higher than budgeted and therefore reserves would be required in the short term to balance the budget until savings were made to balance the MTFS.
Council decides to use its reserves for service investment or capital projects	Possible	Medium	The Council is currently internally borrowed against its capital financing requirement therefore significant expenditure funded by reserves would mean higher borrowing costs than are currently budgeted for.
The assumptions contained within the MTFP are not realised	Likely	Low	Prudent assumptions are included in MTFP. A contingency budget, the General Fund Working Balance, in addition to a significant 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 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Policy and Resources Committee		Electoral Services						
Statutory fees are set by section 110 of the Representation of the People Regulations 2001.		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	£	£	£	£	
<b>Electoral Services (Statutory):</b>								
<b>Printed Format</b>								
STAT	Sale of Full Register/ Notice of Alteration	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
STAT	- Per thousand names or part	£5.00	0.0%	£0.00	£5.00	£0.00	£5.00	OS
STAT	Supply of Overseas Register	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
STAT	- Per hundred names or part	£5.00	0.0%	£0.00	£5.00	£0.00	£5.00	OS
<b>Data Format</b>								
STAT	Sale of Full Register/ Notice of Alteration	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
STAT	- Per thousand names or part	£1.50	0.0%	£0.00	£1.50	£0.00	£1.50	OS
STAT	Supply of Overseas Register	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
STAT	- Per hundred names of part	£1.50	0.0%	£0.00	£1.50	£0.00	£1.50	OS
<b>Marked Register:</b>								
<b>Printed Format</b>								
STAT	Sale of the whole or any part of the marked register/ Postal Vote Return Report following an election	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
STAT	- Per thousand names or part	£2.00	0.0%	£0.00	£2.00	£0.00	£2.00	OS
<b>Data Format</b>								
STAT	Sale of the whole or any part of the marked register / Postal Vote Return Report following an election	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
STAT	- Per thousand names of part	£1.00	0.0%	£0.00	£1.00	£0.00	£1.00	OS

Policy and Resources Committee		Street Naming and Numbering						
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
<b>Street Naming and Numbering:</b>								
NON STAT	Naming or renaming of a registered property	£89.00	3.4%	£3.00	£92.00	£0.00	£92.00	OS
NON STAT	Renaming an existing street at resident request, per street	£312.00	3.2%	£10.00	£322.00	£0.00	£322.00	OS
NON STAT	Renumbering an existing street at resident request, per property	£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	OS
NON STAT	Naming a new street	£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS
NON STAT	Naming of additional streets on the same application	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Numbering new development (plots 1-10), per plot	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Numbering new development (plots 11+), per plot	£25.00	4.0%	£1.00	£26.00	£0.00	£26.00	OS
NON STAT	Numbering a block of flats, per block	£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS
NON STAT	Renumbering due to change in layout plan by developer (plots 1-10), per plot	£25.00	4.0%	£1.00	£26.00	£0.00	£26.00	OS
NON STAT	Renumbering due to change in layout plan by developer (plots 11+), per plot	£20.00	5.0%	£1.00	£21.00	£0.00	£21.00	OS
NON STAT	Confirmation of address details	£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	OS

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

\* Charges agreed with Magistrates

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Car Parks							
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate			
	£	% Type or £						£	£
<b>Car Parks</b>									
NON STAT	Gainsborough not including Roseway	Mon-Sat 0-1 hours	£0.00	0.0%	£0.00	£0.00	£0.00	S	
NON STAT		Mon-Sat 1-2 hours	£0.92	0.0%	£0.00	£0.92	£0.18	£1.10	S
NON STAT		Mon-Sat 2-3 hours	£1.33	0.0%	£0.00	£1.33	£0.27	£1.60	S
NON STAT		Mon-Sat 3-4 hours	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S
NON STAT		Mon-Sat 4-6 hours	£2.75	0.0%	£0.00	£2.75	£0.55	£3.30	S
NON STAT		Mon-Sat 6+ hours	£3.25	0.0%	£0.00	£3.25	£0.65	£3.90	S
NON STAT	Roseway only	Mon-Sat 0-1 hours	£0.00	0.0%	£0.00	£0.00	£0.00	S	
NON STAT		Mon-Sat 1-2 hours	£1.17	0.0%	£0.00	£1.17	£0.23	£1.40	S
NON STAT		Mon-Sat 2-3 hours	£1.66	0.0%	£0.00	£1.66	£0.33	£2.00	S
NON STAT		Mon-Sat 3-4 hours	£2.08	0.0%	£0.00	£2.08	£0.42	£2.50	S
NON STAT		Travelodge permit	£5.42	0.0%	£0.00	£5.42	£1.08	£6.50	S
NON STAT	Market Rasen	Mon-Sat 0-1 hours	£0.00	0.0%	£0.00	£0.00	£0.00	S	
NON STAT		Mon-Sat 1-2 hours	£0.00	0.0%	£0.00	£0.00	£0.00	S	
NON STAT		Mon-Sat 2-3 hours	£0.67	0.0%	£0.00	£0.67	£0.13	£0.80	S
NON STAT		Mon-Sat 3-4 hours	£0.83	0.0%	£0.00	£0.83	£0.17	£1.00	S
NON STAT		Mon-Sat 4-6 hours	£1.42	0.0%	£0.00	£1.42	£0.28	£1.70	S
NON STAT		Mon-Sat 6+ hours	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S
<b>Annual Season Tickets</b>									
NON STAT	Gainsborough only	Mon-Sat	£510.00	0.0%	£0.00	£510.00	£102.00	£612.00	S
NON STAT		Mon-Sat (If paid by monthly DD)	£440.00	0.0%	£0.00	£440.00	£88.00	£528.00	S
NON STAT		Mon-Fri	£430.00	0.0%	£0.00	£430.00	£86.00	£516.00	S
NON STAT		Mon-Fri (If paid by monthly DD)	£350.00	0.0%	£0.00	£350.00	£70.00	£420.00	S
NON STAT	Market Rasen Only	Mon-Sat	£255.00	0.0%	£0.00	£255.00	£51.00	£306.00	S
NON STAT		Mon-Sat (If paid by monthly DD)	£220.00	0.0%	£0.00	£220.00	£44.00	£264.00	S
NON STAT		Mon-Fri	£215.00	0.0%	£0.00	£215.00	£43.00	£258.00	S
NON STAT		Mon-Fri (If paid by monthly DD)	£175.00	0.0%	£0.00	£175.00	£35.00	£210.00	S
Sunday - parking is free all day (except Travelodge permit which applies 7 days per week)									
<b>Penalty Charge Notice</b>									
NON STAT	Higher Rate		£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
NON STAT	Higher rate discounted if paid within 14 days		£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
NON STAT	Lower Rate		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
NON STAT	Lower rate discounted if paid within 14 days		£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
Penalty Charge Notices have replaced the Excess Charge Notice. The Traffic Management Act 2004 has introduced differential Penalty Charge Notices. Notices are categorised as 'Higher' or 'Lower' dependent on the severity of the parking infringement. Higher penalties are payable at £70 and lower penalties at £50. These categories are as determined in National Guidance.									
NON STAT	Electric Vehicle Charging	charge per kWh	£0.46	0.0%	£0.00	£0.46	£0.09	£0.55	S
<b>Bus Station</b>									
NON STAT	Allocated stand	Per quarter for first stand	£283.00	4.6%	£13.00	£296.00	£0.00	£296.00	OS
NON STAT		Per quarter for second stand	£174.00	4.6%	£8.00	£182.00	£0.00	£182.00	OS
NON STAT	Registered Casual Users Per Quarter		£65.00	4.6%	£3.00	£68.00	£0.00	£68.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Markets						
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
<b>Gainsborough Market</b>								
<b>Tuesday Market</b>								
<b>Registered Trader</b>								
NON STAT	1 stall	£16.00	0.0%	£0.00	£16.00	£0.00	£16.00	OS
NON STAT	2 stalls	£27.00	0.0%	£0.00	£27.00	£0.00	£27.00	OS
NON STAT	3 stalls	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
NON STAT	4 stalls	£43.00	0.0%	£0.00	£43.00	£0.00	£43.00	OS
NON STAT	5 stalls	£51.00	0.0%	£0.00	£51.00	£0.00	£51.00	OS
<b>Casual Trader</b>								
NON STAT	1 stall	£17.50	0.0%	£0.00	£17.50	£0.00	£17.50	OS
NON STAT	2 stalls	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
NON STAT	3 stalls	£52.50	0.0%	£0.00	£52.50	£0.00	£52.50	OS
NON STAT	4 stalls	£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
NON STAT	5 stalls	£87.50	0.0%	£0.00	£87.50	£0.00	£87.50	OS
<b>Saturday Market</b>								
<b>Registered Trader</b>								
NON STAT	1 stall	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
NON STAT	2 stalls	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
NON STAT	3 stalls	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
NON STAT	4 stalls	£30.00	0.0%	£0.00	£30.00	£0.00	£30.00	OS
NON STAT	5 stalls	£35.00	0.0%	£0.00	£35.00	£0.00	£35.00	OS
<b>Casual Trader</b>								
NON STAT	1 stall	£16.50	0.0%	£0.00	£16.50	£0.00	£16.50	OS
NON STAT	2 stalls	£33.00	0.0%	£0.00	£33.00	£0.00	£33.00	OS
NON STAT	3 stalls	£49.50	0.0%	£0.00	£49.50	£0.00	£49.50	OS
NON STAT	4 stalls	£66.00	0.0%	£0.00	£66.00	£0.00	£66.00	OS
NON STAT	5 stalls	£82.50	0.0%	£0.00	£82.50	£0.00	£82.50	OS
NON STAT	<b>Young Market Traders (16 - 30 years)</b>	50% discount when trading for 12 continuous weeks.						
NON STAT	<b>New Traders</b>	50% discount when trading for 12 continuous weeks.						
<b>Larger Stall Discount</b>								
NON STAT	Discount for market traders bringing between 8 and 25 stalls on a specialist market	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
NON STAT	Discount for market traders bringing more than 20 stalls to Gainsborough market on either a Tuesday or Saturday	£7.50	0.0%	£0.00	£7.50	£0.00	£7.50	OS
<b>Other Units (Vending Vans, Trailers etc.)</b>								
<b>Tuesday Market</b>								
NON STAT	Registered Trader	£23.50	-14.9%	-£3.50	£20.00	£0.00	£20.00	OS
NON STAT	Casual Trader	£25.50	-9.8%	-£2.50	£23.00	£0.00	£23.00	OS
NON STAT	Event Pitch/Stall Fee (for event traders only)	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS
<b>Saturday Market</b>								
NON STAT	Registered Trader	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
NON STAT	Casual Trader	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Pre Application Advice							
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
<b>Development</b>									
NON STAT	Householder development - do I need planning permission?	£41.67	3.2%	£1.33	£43.00	£8.60	£51.60	S	
NON STAT	Householder development including alterations, extensions and outbuildings (this fee would also include establishing whether an application is required and any listed building consent enquiry if applicable)	£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S	
NON STAT	Non-residential changes of use including siting of caravans for sites under 1 ha or buildings under 1,000 m2 (gross)	£225.00	3.2%	£7.29	£232.29	£46.46	£278.75	S	
NON STAT	Non-residential changes of use including siting of caravans for sites of 1 ha or above or buildings of 1,000 m2 or above (gross)	£394.17	3.2%	£12.50	£406.67	£81.33	£488.00	S	
NON STAT	Development of 1-9 dwellings including changes of use to residential	1st dwelling	£270.00	3.2%	£8.67	£278.67	£55.73	£334.40	S
NON STAT		Additional dwellings	£147.50	3.2%	£4.79	£152.29	£30.46	£182.75	S
NON STAT	Development of 10-49 dwellings including changes of use to residential	10th dwelling	£1,587.50	3.2%	£50.83	£1,638.33	£327.67	£1,966.00	S
NON STAT		Additional dwellings	£78.33	3.2%	£2.51	£80.84	£16.17	£97.00	S
NON STAT	Development of 50 or more dwellings	£4,759.17	3.2%	£152.33	£4,911.50	£982.30	£5,893.80	S	
NON STAT	Non-residential development where no floor space is created.	£145.00	3.2%	£4.67	£149.67	£29.93	£179.60	S	
NON STAT	Non-residential development up to 499 m2 floor area, or 0.5 ha site area	£197.50	3.2%	£6.33	£203.83	£40.77	£244.60	S	
NON STAT	Non-residential development between 500 and 999 m2 floor area, or between 0.51ha and 1.0 ha.	For 500 m2 or 0.51ha	£297.50	3.2%	£9.58	£307.08	£61.42	£368.50	S
NON STAT		Each additional 100 m2 or 0.1 ha	£147.50	3.2%	£4.75	£152.25	£30.45	£182.70	S
NON STAT	Non-residential development between 1,000 and 4,999 m2 floor area, or between 1.1ha and 2.0ha.	For 1,000 m2 or 1.1ha	£1,020.00	3.2%	£32.71	£1,052.71	£210.54	£1,263.25	S
NON STAT		Each additional 100 m2 or 0.1 ha	£75.00	3.3%	£2.50	£77.50	£15.50	£93.00	S
NON STAT	Non-residential development of 5,000 m2 or more or 2.1ha or more.	Minimum fee	£4,050.00	3.2%	£129.58	£4,179.58	£835.92	£5,015.50	S
NON STAT		additional fee subject to complexity of proposal							
NON STAT	Variation or removal of condition.	£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S	
NON STAT	Advertisements	£105.00	3.2%	£3.33	£108.33	£21.67	£130.00	S	
NON STAT	Non-householder listed building consent	£205.00	3.3%	£6.67	£211.67	£42.33	£254.00	S	
NON STAT	Additional site visit	£174.17	3.2%	£5.62	£179.79	£35.96	£215.75	S	
NON STAT	Hazardous Substances	£99.17	3.4%	£3.33	£102.50	£20.50	£123.00	S	
<b>Application Check for Validation</b>									
NON STAT	Householder/Adverts	Householders	£50.00	0.0%	£0.00	£50.00	£10.00	£60.00	S
NON STAT	Minor Developments (Up to 9 dwellings; commercial floorspace <1000sqm; site < 1Ha)		£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S
NON STAT	Major Developments (10 or more dwellings; commercial floorspace of 1000sqm or more; site is 1Ha or more)	Majors	£150.00	0.0%	£0.00	£150.00	£30.00	£180.00	S

**N.B.**

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

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

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

Prosperous Communities Committee			Planning Applications						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
<b>Outline Applications</b>									
STAT	Site area (erection of dwellinghouses)	Every 0.1 ha where the site does not exceed 0.5 ha	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		Every 0.1 ha between 0.5 ha and 2.5 ha	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT		Where the site area exceeds 2.5 ha, £16,291 and an additional £196 for each 0.1 ha in excess of 2.5 hectares, subject to a maximum in total of £213,769	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
STAT	Site area (erection of buildings)	Every 0.1 ha where the site does not exceed 1 ha	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		Every 0.1 ha between 1 ha and 2.5 ha	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT		Where the site area exceeds 2.5 ha, £16,291 and an additional £196 for each 0.1 ha in excess of 2.5 hectares, subject to a maximum in total of £213,769	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
<b>Full Applications (and First Submissions of Reserved Matters; or Technical Details)</b>									
STAT	Alterations/extensions to dwellinghouses, including works within boundaries	Where the application relates to a single dwellinghouse (or single flat)	£528.00	3.8%	£20.00	£548.00	£0.00	£548.00	OS
STAT		Where the application relates to 2 or more dwellinghouses (or two or more flats)	£1,043.00	3.8%	£40.00	£1,083.00	£0.00	£1,083.00	OS
STAT		Works within/along the boundary of an existing dwellinghouse	£262.00	3.8%	£10.00	£272.00	£0.00	£272.00	OS
STAT	New dwellinghouses	Where number of new dwellinghouses is not more than 10	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		Between 10 and 50 dwellinghouses	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT		Where the number of dwellinghouses exceeds 50, £32,578 and an additional £196 for each dwelling in excess of 50 subject to a maximum in total of £427,537	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
STAT	Erection of building (not dwellinghouses, agricultural, glasshouses, plant or machinery)	No increase in gross floor space or no more than 40m <sup>2</sup>	£298.00	3.7%	£11.00	£309.00	£0.00	£309.00	OS
STAT		More than 40m <sup>2</sup> but no more than 1,000m <sup>2</sup> . £610 for each 75m <sup>2</sup> or part thereof	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		Between 1000m <sup>2</sup> and 3,750m <sup>2</sup> . £659 for each 75m <sup>2</sup> or part thereof	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT	Erection/alterations/replacement of plant and machinery	More than 3,750m <sup>2</sup> , £32,578 and an additional £196 for each 75m <sup>2</sup> in excess of 3,750m <sup>2</sup> up to a maximum of £427,537	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
STAT		Where site area does not exceed 1 ha; per 0.1 ha or part thereof	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		More than 1 ha but not more than 5ha; per 0.1 ha or part thereof	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT	The erection of buildings (on land used for agriculture for agricultural purposes)	Over 5 ha £32,578 and an additional £196 for each 0.1 ha in excess of 5 ha to a maximum of £427,537	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
STAT		Not more than 465 m <sup>2</sup> gross floor space created	£122.00	4.1%	£5.00	£127.00	£0.00	£127.00	OS
STAT		More than 465m <sup>2</sup> but no more than 540m <sup>2</sup>	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		More than 540m <sup>2</sup> but no more than 1000m <sup>2</sup> . £610 for the first 540 m2 then £610 per additional 75 m2 (or part thereof) in excess of 540m2	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		Between 1000m <sup>2</sup> and 4,215m <sup>2</sup> . £5,270 for the first 1000 m <sup>2</sup> then £659 per additional 75 m <sup>2</sup> (or part thereof) in excess of 1000m <sup>2</sup>	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT		More than 4,215 m <sup>2</sup> , £32,578 and an additional £196 for each 75 m <sup>2</sup> in excess of 4,215 m <sup>2</sup> up to a maximum of £427,537	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
STAT		Not more than 465 m <sup>2</sup> gross floor space created	£122.00	4.1%	£5.00	£127.00	£0.00	£127.00	OS
STAT	Erection of glasshouses (on land used for the purposes of agriculture)	More than 465 m <sup>2</sup> gross floor space created but not more than 1000 m <sup>2</sup>	£3,200.00	3.8%	£125.00	£3,405.00	£0.00	£3,405.00	OS
STAT		More than 1000 m <sup>2</sup> gross floor space created	£3,542.00	3.8%	£135.00	£3,677.00	£0.00	£3,677.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Planning Applications Continued								
STAT			2025/26		Proposed Increase / (Decrease)		2026/27	VAT	2026/27	VAT
			£	% Type	or £	£	Amount	Charge Inc. VAT	Rate	
<b>Applications other than Building Works</b>										
STAT	Car parks, service roads or other accesses	For existing uses	£298.00	3.7%	£11.00	£309.00	£0.00	£309.00	OS	
STAT	Other Operations (not coming within any of the above categories)	Any site area. £309 for each 0.1 ha (or part thereof) up to a maximum of £2,676	£298.00	3.7%	£11.00	£309.00	£0.00	£309.00	OS	
<b>Lawful Development Certificate</b>										
STAT		Existing use or operation	Same as Full			Same as Full			OS	
STAT		Existing use or operation - lawful not to comply with any condition or limitation	£298.00	3.7%	£11.00	£309.00	£0.00	£309.00	OS	
STAT		Proposed use or operation	Half the normal planning fee			Half the normal planning fee			OS	
<b>Prior Approval</b>										
STAT	Larger home extensions		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Additional Storeys on a home		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Agricultural and Forestry buildings & operations		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Demolition of buildings		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Communications (previously referred to as 'Telecommunications Code Systems Operators')		£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS	
STAT	Change of use from Commercial/Business/Service (Use Class E), or Betting Office or Pay Day Loan Shop to mixed use including up to two flats (Use Class C3)		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E), Hotels (Use Class C1), Residential Institutions (Use Class C2), Secure Residential Institutions (Use Class C2A) to a State Funded School		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Change of Use of a building and any land within its curtilage from an Agricultural Building to a State-Funded School		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Change of Use of a building and any land within its curtilage from an Agricultural Building to a flexible commercial use within Commercial/Business/Service (Use Class E), Storage or Distribution (Use Class B8), or Hotels (Use Class C1)		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Change of Use of a building and any land within its curtilage from Commercial/Business/Service (Use Class E) to Dwellinghouses (Use Class C3)	£260 for each dwellinghouse	£250.00	4.0%	£10.00	£260.00	£0.00	£260.00	OS	
STAT	Change of Use of a building and any land within its curtilage from an Agricultural Building to Dwellinghouses (Use Class C3)		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT		if it includes building operations in connection with the change of use	£516.00	3.9%	£20.00	£536.00	£0.00	£536.00	OS	
STAT	Change of use of a building from Betting Office, Pay Day Loan Shop, Laundrette; a mixed use combining one of these uses and use as Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3)		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT		if it includes building operations in connection with the change of use	£516.00	3.9%	£20.00	£536.00	£0.00	£536.00	OS	
STAT	Provision of Temporary School Building on Vacant Commercial Land and the use of that land as a State-funded School, for up to 3 Academic Years		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT	Change of Use of a building and any land within its curtilage from Amusement Arcades/Centres and Casinos to Dwellinghouses (Use Class C3)		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	
STAT		if it includes building operations in connection with the change of use	£516.00	3.9%	£20.00	£536.00	£0.00	£536.00	OS	
STAT	Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS	

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Planning Applications Continued						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
<b>Prior Approval</b>									
STAT	Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with that Use		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS
STAT	Installation, Alterations or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS
STAT	Erection, extension, or alteration of a university building		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS
STAT	Movable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS
STAT	Erection, extension or alteration on a closed defence site by or on behalf of the Crown of single living accommodation and/or non-residential buildings		£240.00	3.8%	£9.00	£249.00	£0.00	£249.00	OS
STAT	Construction of new dwellinghouses	Not more than 10 Dwellinghouses	£425.00	3.8%	£16.00	£441.00	£0.00	£441.00	OS
STAT		Between 10 and 50 dwellinghouses	£459.00	3.7%	£17.00	£476.00	£0.00	£476.00	OS
STAT		more than 50 dwellinghouses. £23,550 + £142 for each dwellinghouse in excess of 50. Maximum fee of £442,537	£137.00	3.6%	£5.00	£142.00	£0.00	£142.00	OS
<b>Reserved Matters</b>									
STAT	Application for approval of reserved matters		Full fee due or if full fee already paid then £610 due						OS
<b>Approval/Variation/discharge of condition</b>									
STAT	Removal or variation of a condition following grant of planning permission	Alterations, extensions to dwellinghouses or works within and/or along boundary	£86.00	3.5%	£3.00	£89.00	£0.00	£89.00	OS
STAT		Non-major (other than householder)	£586.00	3.8%	£22.00	£608.00	£0.00	£608.00	OS
STAT		Major development	£2,000.00	3.8%	£76.00	£2,076.00	£0.00	£2,076.00	OS
STAT	Discharge of condition(s) - Approval of details and/or confirmation that one of more planning conditions have been complied with	Householder Permissions	£86.00	3.5%	£3.00	£89.00	£0.00	£89.00	OS
STAT		All other permissions	£298.00	3.7%	£11.00	£309.00	£0.00	£309.00	OS
<b>Change of Use of a building to use as one or more separate dwellinghouses, or other cases</b>									
STAT		Not more than 10 Dwellinghouses	£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
STAT		Between 10 and 50 dwellinghouses	£635.00	3.8%	£24.00	£659.00	£0.00	£659.00	OS
STAT		more than 50 dwellings, £32,578 and an additional £196 for each dwelling in excess of 50 dwellings up to a maximum of £427,537	£189.00	3.7%	£7.00	£196.00	£0.00	£196.00	OS
STAT	Other Changes of Use of a building or land		£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
<b>Advertising</b>									
STAT	Relating to the business on the premises		£168.00	3.6%	£6.00	£174.00	£0.00	£174.00	OS
STAT	Advance signs which are not situated on or visible from the site, directing the public to a business		£168.00	3.6%	£6.00	£174.00	£0.00	£174.00	OS
STAT	Other advertisements		£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS
<b>Application for a Non-material Amendment Following a Grant of Planning Permission</b>									
STAT	Applications in respect of householder developments		£44.00	4.5%	£2.00	£46.00	£0.00	£46.00	OS
STAT	Applications in respect of other developments		£298.00	3.7%	£11.00	£309.00	£0.00	£309.00	OS
<b>Application for Permission in Principle</b>									
STAT	Site Area	per 0.1 ha (or part thereof)	£512.00	3.7%	£19.00	£531.00	£0.00	£531.00	OS
<b>Concessions</b>									
STAT	Non-Profit making club, society, organisation or trust, providing sports or recreational facilities		£588.00	3.7%	£22.00	£610.00	£0.00	£610.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

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

Prosperous Communities Committee		Community Infrastructure Levy (CIL)						
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
	£	% Type or £					£	£
<b>CIL Charging Schedule - residential charging zones (charge per m<sup>2</sup>)</b>								
NON STAT	Zone 1 Lincoln Strategy Area (LSA)	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS
NON STAT	Zone 2 Non Lincoln Strategy Area	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS
NON STAT	Zone 3 North East Quadrant Sustainable Urban Extension	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS
NON STAT	Zone 4 Gainsborough West (as shown shaded green on the charging schedule map of Gainsborough)	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS
£0 charge for apartments across all zones								
<b>CIL Charging Schedule - commercial charging zones (applicable to whole district) (charge per m<sup>2</sup>)</b>								
NON STAT	Convenience Retail *	£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS
NON STAT	All Other Uses **	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS

\* Convenience retail is defined as everyday items including food, drink and non-durable household goods  
 \*\* All other uses and the £0 rate include comparison retail and retail warehousing  
 CIL charges subject to indexation

No change is permitted to the CIL charging schedule without a full examination by The Planning Inspectorate

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Fixed Penalty Notices						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
STAT		Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
STAT	Depositing Litter (Single Item)	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government	£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
STAT	Depositing Litter (Larger Item)	Fee set by Government - discounted if paid within 10 days	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS
STAT		Fee set by Government	£250.00	0.0%	£0.00	£250.00	£0.00	£250.00	OS
STAT	Graffiti Offence	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
STAT	Household Waste Duty of Care Offence	Fee set by Government	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Failure to produce Waste Documents	Fee set by Government - payable within 14 days of issue	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Failure to produce Authority to Transport Waste	Fee set by Government - payable within 14 days of issue	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS
STAT	Unauthorised Distribution of Free Printed Matter	Fee set by Government - payable within 14 days of issue	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Failure to comply with a Domestic Waste Receptacles Notice	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Failure to comply with an Industrial and Commercial Waste Receptacles Notice	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government - payable within 14 days of issue	£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS
STAT	Abandoning a Vehicle	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Nuisance Parking	Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT		Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Anti Social Behaviour Crime and Policing Act 2014 - Community Protection Notice	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government - payable within 14 days of issue	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Anti Social Behaviour Crime and Policing Act 2014 - Public Space Protection Order	Fee set by Government - discounted if paid within 10 days	£75.00	0.0%	£0.00	£75.00	£0.00	£75.00	OS
STAT		Fee set by Government (max charge, charge determined by local matrix)	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
NON STAT	Fly tipping	Fee set locally	£692.00	3.2%	£22.00	£714.00	£0.00	£714.00	OS
NON STAT	High Hedge Fee	Fee set locally (maximum charge)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
NON STAT	Fee for abandoned shopping trolleys	Fee set locally (maximum charge)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Strategic Housing							
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	£	
<b>Housing Enforcement Charges</b>										
NON STAT	Mandatory HMO Licence Application	Up to 5 units / bedrooms	£988.00	3.2%	£32.00	£1,020.00	£0.00	£1,020.00	OS	
NON STAT		Per additional unit	£61.00	3.3%	£2.00	£63.00	£0.00	£63.00	OS	
		Maximum charge - n/a								
NON STAT	Mandatory HMO Licence Renewal	Up to 5 units / bedrooms	£838.00	3.2%	£27.00	£865.00	£0.00	£865.00	OS	
NON STAT		Per additional unit	£61.00	3.3%	£2.00	£63.00	£0.00	£63.00	OS	
		Maximum charge - n/a								
NON STAT	Hazard Awareness Notice		£0.00	0.0%	£0.00	£0.00	£0.00	£0.00	OS	
NON STAT	Improvement Notice		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS	
NON STAT	Emergency Remedial Action Notice (plus work see below)	Cost of works plus hourly rate of officer time							OS	
NON STAT		Officer time charged at £39 per hour								
NON STAT	Prohibition Order		£419.00	3.1%	£13.00	£432.00	£0.00	£432.00	OS	
NON STAT	Emergency Prohibition Order		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS	
NON STAT	Demolition Order		£436.00	3.2%	£14.00	£450.00	£0.00	£450.00	OS	
NON STAT	Immigration Procedure Inspection	Per inspection	£86.67	2.7%	£2.33	£89.00	£17.80	£106.80	S	
NON STAT	Mobile Homes Act 2013 – Compliance Notice	Hourly rate of relevant officers with on costs plus work in default costs of works							OS	
NON STAT	Mobile Homes Act 2014 – Emergency Remedial Action Notice	Hourly rate of relevant officers with on costs plus work in default cost of works							OS	
STAT	Penalty Charge Notice (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)	Up to £5,000							OS	
STAT	Monetary penalty (Redress Schemes for Lettings Agency Work and Property Management Work (Requirement to Belong to a Scheme etc.) (England) Order 2014)	Up to £5,000							OS	
NON STAT	Financial Penalty - Electrical Safety Standards in the Private Rented Sector (England) Regulations 2020	up to £30,000							OS	
NON STAT	Works In Default of any Legislation or Emergency Remedial Action *	Base charge							OS	
NON STAT	Enforcement of the Domestic Minimum Level of Energy Efficiency (under the Energy Efficiency (Private Rented Property)(England and Wales) Regulations 2015, as amended)	up to £5,000							OS	
NON STAT	Housing and Planning Act - Civil Penalties	up to £30,000								

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

Prosperous Communities Committee			Homes, Health and Wellbeing							
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	£	
NON STAT	Standard First Home Checks		£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS	

Prosperous Communities Committee			Communities							
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	£	
NON STAT	Defibrillator maintenance service (annual charge)		£91.67	3.6%	£3.33	£95.00	£19.00	£114.00	S	

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Environment Services Local Air Pollution						
STAT		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	
All charges are set by DEFRA								
	Application Fee							
STAT	- Standard Process	£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00	OS
STAT	- Reduced fee activities	£155.00	0.0%	£0.00	£155.00	£0.00	£155.00	OS
STAT	PVR I and PVR II activities	£257.00	0.0%	£0.00	£257.00	£0.00	£257.00	OS
STAT	Vehicle refinishers, & Parts 2, 3, 4 reduced fee activity	£362.00	0.0%	£0.00	£362.00	£0.00	£362.00	OS
STAT	- Mobile Screening and crushing plant	£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00	OS
STAT	- For the third to seventh applications	£985.00	0.0%	£0.00	£985.00	£0.00	£985.00	OS
STAT	- For the eighth and subsequent applications	£498.00	0.0%	£0.00	£498.00	£0.00	£498.00	OS
An additional charge of £297 applies to the above where the permit is for a combined part B and waste installation.								
STAT	Late Application Fee Schedule B reduce fee activity	£71.00	0.0%	£0.00	£71.00	£0.00	£71.00	OS
STAT	Late Application for other Part B activity or any other solvent emission	£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00	OS
STAT	Late Application for Mobile Plant	£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00	OS
STAT	Late Application Fee Schedule B Vehicle refinishers or any other Part B	£279.00	0.0%	£0.00	£279.00	£0.00	£279.00	OS
STAT	Annual Subsistence Fee -Standard Process	Low		£772.00	0.0%	£0.00	£772.00	OS
STAT		Medium		£1,161.00	0.0%	£0.00	£1,161.00	OS
STAT		High		£1,747.00	0.0%	£0.00	£1,747.00	OS
An additional charge of £104 for Low, £156 for Medium and £207 for High applies to the above where the permit is for a combined part B and waste installation.								
STAT	- Reduced fee activities	Low		£79.00	0.0%	£0.00	£79.00	OS
STAT		Medium		£158.00	0.0%	£0.00	£158.00	OS
STAT		High		£237.00	0.0%	£0.00	£237.00	OS
STAT	- PVR I & II Combined	Low		£113.00	0.0%	£0.00	£113.00	OS
STAT		Medium		£226.00	0.0%	£0.00	£226.00	OS
STAT		High		£341.00	0.0%	£0.00	£341.00	OS
STAT	- Vehicle refinishers	Low		£228.00	0.0%	£0.00	£228.00	OS
STAT		Medium		£365.00	0.0%	£0.00	£365.00	OS
STAT		High		£548.00	0.0%	£0.00	£548.00	OS
STAT	- Mobile Screening and crushing plant 1st to 2nd Permits	Low		£626.00	0.0%	£0.00	£626.00	OS
STAT		Medium		£1,034.00	0.0%	£0.00	£1,034.00	OS
STAT		High		£1,551.00	0.0%	£0.00	£1,551.00	OS
STAT	- Mobile Screening and crushing plant 3rd to 7th Permits	Low		£385.00	0.0%	£0.00	£385.00	OS
STAT		Medium		£617.00	0.0%	£0.00	£617.00	OS
STAT		High		£924.00	0.0%	£0.00	£924.00	OS
STAT	- Mobile Screening and crushing plant 8th and Subsequent permits	Low		£198.00	0.0%	£0.00	£198.00	OS
STAT		Medium		£314.00	0.0%	£0.00	£314.00	OS
STAT		High		£473.00	0.0%	£0.00	£473.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Environment Services Local Air Pollution continued						
All charges are set by DEFRA		2025/26	Proposed Increase / (Decrease)	2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£		
<b>Application Fee for Part A(2) Activity</b>								
STAT	For Each Part A(2)	£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS	
STAT	SWIP (Small Waste Incineration Plant Installation)	£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS	
STAT	Mobile Small Waste Incineration Plant	£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS	
STAT	Late Fee Application Part A(2)	£1,188.00	0.0%	£0.00	£1,188.00	£0.00	£1,188.00 OS	
STAT	Variation of Part A(2) Permit	£1,368.00	0.0%	£0.00	£1,368.00	£0.00	£1,368.00 OS	
STAT	Subsistence Charge for Part A(2)	£1,343.00	0.0%	£0.00	£1,343.00	£0.00	£1,343.00 OS	
STAT		Low	£1,507.00	0.0%	£0.00	£1,507.00	£0.00	£1,507.00 OS
STAT		Medium	£2,230.00	0.0%	£0.00	£2,230.00	£0.00	£2,230.00 OS
STAT	High							
Where a part B installation is subject to reporting under the E-PRTR regulation an additional charge of £104 applies.								
Transfer and Surrender								
STAT	Transfer Schedule B Part B Reduced Fee Activity Total Transfer	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00 OS	
STAT	Transfer Schedule B Part B Reduced Fee Activity Partial Transfer	£47.00	0.0%	£0.00	£47.00	£0.00	£47.00 OS	
STAT	Transfer Schedule B Part B Any Other Part B or Solvent Emission Activity Total Transfer	£169.00	0.0%	£0.00	£169.00	£0.00	£169.00 OS	
STAT	Transfer Schedule B Part B Any Other Part B or Solvent Emission Activity Partial Transfer	£497.00	0.0%	£0.00	£497.00	£0.00	£497.00 OS	
STAT	Joint Application to Transfer Part B Mobile Plant	£53.00	0.0%	£0.00	£53.00	£0.00	£53.00 OS	
STAT	Surrender Part B Permit	£0.00	0.0%	£0.00	£0.00	£0.00	£0.00 OS	
STAT	Part A(2) Total Transfer	£235.00	0.0%	£0.00	£235.00	£0.00	£235.00 OS	
STAT	Part A(2) Partial Transfer	£698.00	0.0%	£0.00	£698.00	£0.00	£698.00 OS	
STAT	Part A(2) Surrender Permit	£698.00	0.0%	£0.00	£698.00	£0.00	£698.00 OS	
STAT	Part A(2) where the substantial change results in SWIP	£3,363.00	0.0%	£0.00	£3,363.00	£0.00	£3,363.00 OS	
<b>Substantial Change</b>								
STAT	Reduce Fee Activity	£102.00	0.0%	£0.00	£102.00	£0.00	£102.00 OS	
STAT	Other Part B or Solvent Emission Activity	£1,050.00	0.0%	£0.00	£1,050.00	£0.00	£1,050.00 OS	
STAT	- Standard process where the substantial change results in a new PPC activity	£1,650.00	0.0%	£0.00	£1,650.00	£0.00	£1,650.00 OS	
STAT	- New operator at low risk reduced fee	£78.00	0.0%	£0.00	£78.00	£0.00	£78.00 OS	
STAT	Subsistence charges can be paid in four equal instalments at an additional cost of £38 p.a.							
STAT	Reduced Subsistence Charge	£52.00	0.0%	£0.00	£52.00	£0.00	£52.00 OS	
STAT	Late Fee Payment of Subsistence Fees	£52.00	0.0%	£0.00	£52.00	£0.00	£52.00 OS	

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Environment Services Local Air Pollution continued						
			2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£	
**Statutory charges are set by DEFRA									
NON STAT	**Request for Information / Document Disclosure where Charging is Permitted	Minimum per request plus cost of materials	£86.00	3.5%	£3.00	£89.00	£0.00	£89.00	OS
NON STAT		Thereafter per hour	£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS
NON STAT	Health Certificates		£69.00	2.9%	£2.00	£71.00	£0.00	£71.00	OS
NON STAT	Food Premises Register	Per page	£3.00	0.0%	£0.00	£3.00	£0.00	£3.00	OS
NON STAT	SFBB Pack	(including diary)	£13.33	6.3%	£0.84	£14.17	£2.83	£17.00	S
NON STAT	Diary Refill		£7.50	3.3%	£0.25	£7.75	£1.55	£9.30	S
STAT	Private Water Supply Work	Investigatory and Ad hoc Private Water Supply work. Hourly Charge	£57.91	0.0%	£0.00	£57.91	£0.00	£57.91	OS
STAT		Risk Assessments for Regulations 8,9 or 10. Max. Charge	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS
STAT		Analysing a sample:-							
STAT		Full Laboratory Costs	as per laboratory costs				as per laboratory costs	£0.00	£0.00
STAT		Full Courier Charges	as per laboratory costs			as per laboratory costs	£0.00	£0.00	OS
NON STAT	Public Health Exhumation		£1,163.00	3.2%	£37.00	£1,200.00	£0.00	£1,200.00	OS
NON STAT	Food Advisory	Charge for a visit (up to a maximum 2 hours contact time)	£199.17	2.9%	£5.83	£205.00	£41.00	£246.00	S
NON STAT		Charge for additional hours	£64.17	2.9%	£1.83	£66.00	£13.20	£79.20	S
NON STAT	Food Hygiene Rating Scheme	Re-inspections	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
NON STAT		Additional inspections (outside routine plan)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS
STAT	** Health Act 2006	Smoking in a smoke free place	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT		Failure to display no smoking sign	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Environment Act 2021	Penalty for emission of smoke in smoke control areas	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Licensing - Gambling Act								
		2025/26			Proposed Increase / (Decrease)		2026/27	VAT	2026/27	VAT
		£	% Type	or £	£	£	Charge Inc. VAT	Rate	£	
<b>Bingo Premises Licence</b>										
STAT	Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Licence for Provisional Statement Premises	£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS		
STAT	Application Fee New Premises	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Variation of Licence	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Transfer Fee	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS		
STAT	Application for Reinstatement	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS		
<b>Adult Gaming Centre</b>										
STAT	Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Licence for Provisional Statement Premises	£1,172.00	3.2%	£38.00	£1,210.00	£0.00	£1,210.00	OS		
STAT	Application Fee New Premises	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Variation of Licence	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Transfer Fee	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS		
STAT	Application for Reinstatement	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS		
<b>Family Entertainment Centre</b>										
STAT	Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Licence for Provisional Statement Premises	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS		
STAT	Application Fee New Premises	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Annual Fee	£750.00	0.0%	£0.00	£750.00	£0.00	£750.00	OS		
STAT	Variation of Licence	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Transfer Fee	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS		
STAT	Application for Reinstatement	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS		
<b>Betting Premises (Other)</b>										
STAT	Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Licence for Provisional Statement Premises	£1,171.00	2.5%	£29.00	£1,200.00	£0.00	£1,200.00	OS		
STAT	Application Fee New Premises	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Annual Fee	£600.00	0.0%	£0.00	£600.00	£0.00	£600.00	OS		
STAT	Variation of Licence	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Transfer Fee	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS		
STAT	Application for Reinstatement	£1,127.00	3.2%	£36.00	£1,163.00	£0.00	£1,163.00	OS		
<b>Betting Premises (Tracks)</b>										
STAT	Application Fee for Provisional Statement	£1,301.00	3.2%	£42.00	£1,343.00	£0.00	£1,343.00	OS		
STAT	Licence for Provisional Statement Premises	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS		
STAT	Application Fee New Premises	£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS		
STAT	Annual Fee	£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS		
STAT	Variation of Licence	£1,250.00	0.0%	£0.00	£1,250.00	£0.00	£1,250.00	OS		
STAT	Transfer Fee	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS		
STAT	Application for Reinstatement	£950.00	0.0%	£0.00	£950.00	£0.00	£950.00	OS		

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Licensing - Gambling Act (contd)							
		2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	£	
<b>Miscellaneous</b>									
STAT	Change of Circumstances	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
STAT	Fee for Copy of a Licence Under the Gambling Act 2005	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
STAT	Temporary Usage License	£486.00	2.9%	£14.00	£500.00	£0.00	£500.00	OS	
<b>Unlicensed FEC's &amp; Prize gaming Permits (10 year duration)</b>									
STAT	New Gaming Machine Permit (no annual fee)	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
STAT	Renewal	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
STAT	Change of name on permit	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
STAT	Copy of permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
STAT	New Prize Gaming Permit (no annual fee)	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
STAT	Renewal	£300.00	0.0%	£0.00	£300.00	£0.00	£300.00	OS	
STAT	Change of name on permit	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
STAT	Copy of permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
<b>Club Gaming Permit &amp; Club Machine Permit (10 year duration)</b>									
STAT	New grant Club Gaming Permit	£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS	
STAT	New grant Club Gaming Permit with Club Premises Certificate (fast track)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
STAT	Renewal	£200.00	0.0%	£0.00	£200.00	£0.00	£200.00	OS	
STAT	Renewal of Club Gaming Permit with Club Premises Certificate (fast track)	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
STAT	Annual Fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
STAT	Variation	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
STAT	Copy of permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
<b>Lotteries</b>									
STAT	Society Lottery - New	£40.00	0.0%	£0.00	£40.00	£0.00	£40.00	OS	
STAT	Society Lottery - Renewal	£20.00	0.0%	£0.00	£20.00	£0.00	£20.00	OS	
<b>Machines in Alcohol Licensed premises - 3 or more machines</b>									
STAT	New	£150.00	0.0%	£0.00	£150.00	£0.00	£150.00	OS	
STAT	Annual Fee	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
STAT	Transfer	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
STAT	Variation	£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS	
STAT	Change of name on permit	£25.00	0.0%	£0.00	£25.00	£0.00	£25.00	OS	
STAT	Copy of gaming machine permit	£15.00	0.0%	£0.00	£15.00	£0.00	£15.00	OS	
STAT	Gambling Machine Permit - Up to 2 Machines	£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	
				One-off fee					

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Licensing							
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	% Type	or £	£	£	£		
	<b>Taxi Licensing (Including Horse Drawn Omnibus)</b>								
STAT	Driver's License Application (3Yr)	New/Renewal	£224.00	3.1%	£7.00	£231.00	£0.00	£231.00	OS
NON STAT	Knowledge Test Fee Including ID check	New Driver Licenses includes Right to licence checks	£43.00	3.5%	£1.50	£44.50	£0.00	£44.50	OS
NON STAT	Knowledge Test Fee - Resit	New Driver Licenses	£41.00	3.7%	£1.50	£42.50	£0.00	£42.50	OS
NON STAT	DBS Check	On New or Renewal	£38.00	0.0%	£0.00	£38.00	£0.00	£38.00	OS
NON STAT	DBS Admin Fee*	On New or Renewal	£10.00	0.0%	£0.00	£10.00	£0.00	£10.00	OS
	<i>*This fee is controlled by City of Lincoln Council and subject to change</i>								
NON STAT	Vehicle License	New	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
NON STAT	Vehicle License	Renewal	£282.00	3.2%	£9.00	£291.00	£0.00	£291.00	OS
NON STAT	Replacement Plate ADD cost of materials	Plate only (does not include cost of plate)	£36.00	0.0%	£0.00	£36.00	£0.00	£36.00	OS
NON STAT	Replacement Plate & Bracket ADD cost of materials	Plate and Bracket (does not include cost of plate & bracket)	£48.00	0.0%	£0.00	£48.00	£0.00	£48.00	OS
STAT	Private Hire Operators Licence (5Yr)		£246.00	3.3%	£8.00	£254.00	£0.00	£254.00	OS
NON STAT	Transfer of Ownership of Taxi/Private Hire Vehicle Licence		£35.00	2.9%	£1.00	£36.00	£0.00	£36.00	OS
	<b>Alcohol and Entertainment Licenses</b>	<b>Charges set by Licensing Act 2003</b>							
	<b>New Premise Licence</b>								
STAT	Category A		£100.00	0.0%	£0.00	£100.00	£0.00	£100.00	OS
STAT	Category B		£190.00	0.0%	£0.00	£190.00	£0.00	£190.00	OS
STAT	Category C		£315.00	0.0%	£0.00	£315.00	£0.00	£315.00	OS
STAT	Category D		£450.00	0.0%	£0.00	£450.00	£0.00	£450.00	OS
STAT	Category E		£635.00	0.0%	£0.00	£635.00	£0.00	£635.00	OS
STAT	Large scale application >4999 (minimum fee applies)		£1,000.00	0.0%	£0.00	£1,000.00	£0.00	£1,000.00	OS
STAT	Variation of Premises Licence		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Change of DPS or Disapplication of DPS		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
	<b>Annual fee demand</b>								
STAT	Category A		£70.00	0.0%	£0.00	£70.00	£0.00	£70.00	OS
STAT	Category B		£180.00	0.0%	£0.00	£180.00	£0.00	£180.00	OS
STAT	Category C		£295.00	0.0%	£0.00	£295.00	£0.00	£295.00	OS
STAT	Category D		£320.00	0.0%	£0.00	£320.00	£0.00	£320.00	OS
STAT	Category E		£350.00	0.0%	£0.00	£350.00	£0.00	£350.00	OS
STAT	Large scale annual fee >4999 (minimum fee applies)		£500.00	0.0%	£0.00	£500.00	£0.00	£500.00	OS
STAT	Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
STAT	Provisional Statement		£195.00	0.0%	£0.00	£195.00	£0.00	£195.00	OS
STAT	Register of Interest		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS
STAT	Copy of Licence		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Club Premises Certificate - New		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Club Premises Certificate - Variation		£100 - £635	0.0%	£0.00	£100 - £635	£0.00	£100 - £635	OS
STAT	Club Premises Certificate - Minor Variation		£89.00	0.0%	£0.00	£89.00	£0.00	£89.00	OS
STAT	Personal Licence - New		£37.00	0.0%	£0.00	£37.00	£0.00	£37.00	OS
STAT	Personal Licence - Change of name /address		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Personal Licence - Copy of Licence (card part, paper part or both)		£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS
STAT	Transfer of Premises Licence		£23.00	0.0%	£0.00	£23.00	£0.00	£23.00	OS
STAT	Temporary Event Notice		£21.00	0.0%	£0.00	£21.00	£0.00	£21.00	OS

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Licensing (contd)								
		2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate		
		£	% Type	or £	£	£	£			
NON STAT	Sale of Animals	New (Part A)	£248.00	3.2%	£8.00	£256.00	£0.00	£256.00	OS	
NON STAT		New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Renewal (Part A)	£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS	
NON STAT		Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT	Animal Boarding Establishments (Excludes vet fees payable direct to vet)	Cats or Dogs - New (Part A)	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS	
NON STAT		Cats or Dogs - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Cats or Dogs - Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS	
NON STAT		Cats or Dogs - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT		Cats and Dogs (Dual) - New (Part A)	£365.00	3.3%	£12.00	£377.00	£0.00	£377.00	OS	
NON STAT		Cats and Dogs (Dual) - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Cats and Dogs (Dual) - Renewal (Part A)	£354.00	3.1%	£11.00	£365.00	£0.00	£365.00	OS	
NON STAT		Cats and Dogs (Dual) - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT		Home Boarding - New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
NON STAT		Home Boarding - New (Part B)	£134.00	3.0%	£4.00	£138.00	£0.00	£138.00	OS	
NON STAT		Home Boarding - Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS	
NON STAT		Home Boarding - Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT	Primate Licence	New or Renewal + vet fee				£463.00	£0.00	£463.00	OS	
NON STAT	Hiring of Horses	New or Renewal (Part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS	
NON STAT		New or Renewal (Part B) + vet fee	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
NON STAT	Dog Breeding	New (part A) + vet fee	£311.00	3.2%	£10.00	£321.00	£0.00	£321.00	OS	
NON STAT		New (part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
NON STAT		Renewal (Part A)	£302.00	3.3%	£10.00	£312.00	£0.00	£312.00	OS	
NON STAT	Dog Day Care	Renewal (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
NON STAT		New (Part A)	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
NON STAT		New (Part B)	£138.00	2.9%	£4.00	£142.00	£0.00	£142.00	OS	
NON STAT	Exhibition Of Animals	Renewal (Part A)	£199.00	3.0%	£6.00	£205.00	£0.00	£205.00	OS	
NON STAT		Renewal (Part B)	£130.00	3.1%	£4.00	£134.00	£0.00	£134.00	OS	
NON STAT	Application to be re-rated	per hour or part of	£206.00	3.4%	£7.00	£213.00	£0.00	£213.00	OS	
NON STAT	Variation to the licence	per hour or part of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS	
NON STAT	Dangerous Wild Animals (Excluding vet fees)	Vets fees plus admin costs of	£79.00	3.8%	£3.00	£82.00	£0.00	£82.00	OS	
NON STAT	Zoos (Excluding vet fees) - 4 yr. initial application	Vets fees plus admin costs of	£205.00	3.4%	£7.00	£212.00	£0.00	£212.00	OS	
NON STAT	Zoos (Excluding vet fees) - 6 yr. licence	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£892.00	3.3%	£29.00	£921.00	£0.00	£921.00	OS	
NON STAT	Zoos (Excluding vet fees) - 6 yr. licence	Application fee plus Vets fees plus admin/costs Inc. initial inspection and informal visits	£2,178.00	3.2%	£70.00	£2,248.00	£0.00	£2,248.00	OS	
NON STAT	<b>Scrap Metal</b>									
NON STAT	New/Renewal Collectors fee - 3 yr.	Admin/processing of application (part A)	£136.00	2.9%	£4.00	£140.00	£0.00	£140.00	OS	
NON STAT		Document inspection - year 1 (part B)	£50.00	4.0%	£2.00	£52.00	£0.00	£52.00	OS	
NON STAT		Document inspection - year 2 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
NON STAT	Change of details, name / address	Document inspection - year 3 (part B)	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	OS	
NON STAT				£16.00	6.3%	£1.00	£17.00	£0.00	£17.00	OS
NON STAT	New/Renewal Site fee - 3 yr.	Part A Admin of application includes initial yr. 1 inspection by 2 officers	£523.00	3.3%	£17.00	£540.00	£0.00	£540.00	OS	
NON STAT		Part B Follow up compliance inspection by 2 officers - year 1	£328.00	3.0%	£10.00	£338.00	£0.00	£338.00	OS	
NON STAT		Part B Follow up compliance inspection - year 2 by 2 officers	£341.00	3.2%	£11.00	£352.00	£0.00	£352.00	OS	
NON STAT	Change of site manager		£51.00	3.9%	£2.00	£53.00	£0.00	£53.00	OS	
NON STAT	Sex Shop Licences and Sexual Entertainment Venues	Initial application (part A)	£2,281.00	3.2%	£73.00	£2,354.00	£0.00	£2,354.00	OS	
NON STAT		compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS	
NON STAT		Renewal (part A)	£406.00	3.2%	£13.00	£419.00	£0.00	£419.00	OS	
NON STAT		compliance check (part B)	£170.00	2.9%	£5.00	£175.00	£0.00	£175.00	OS	
NON STAT	Skin Piercing	Transfer fee	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS	
STAT		Premises registration	£217.00	3.2%	£7.00	£224.00	£0.00	£224.00	OS	
STAT		Personal registration	£65.00	3.1%	£2.00	£67.00	£0.00	£67.00	OS	
STAT	Street Trading Consents	Personal Registration for conventions	£21.00	4.8%	£1.00	£22.00	£0.00	£22.00	OS	
STAT				£240.00	3.3%	£8.00	£248.00	£0.00	£248.00	OS
NON STAT	Copy of Any License Not Covered by the Licensing Act 2003 or Gambling Act 2005		£13.00	7.7%	£1.00	£14.00	£0.00	£14.00	OS	

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

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Mobile Homes							
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate			
	£	% Type or £					£	£	£
<b>Mobile Homes Act 2013</b>									
NON STAT	Caravan Site - Fit & Proper Person	One-off license	£283.00	3.2%	£9.00	£292.00	£0.00	£292.00	OS
NON STAT	Issue of a New Licence		£373.00	3.2%	£12.00	£385.00	£0.00	£385.00	OS
NON STAT	Deposit of Site Rules		£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS
NON STAT	Transfer and Alteration of a Licence		£124.00	3.2%	£4.00	£128.00	£0.00	£128.00	OS

Prosperous Communities Committee		Land Charges							
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate			
	£	% Type or £					£	£	£
NON STAT	Access to data	Access to information not held on public registers (includes £5 admin fee)	£29.00	3.4%	£1.00	£30.00	£0.00	£30.00	OS
NON STAT		Cancellation Fee	£7.75	3.2%	£0.25	£8.00	£0.00	£8.00	OS
NON STAT		One parcel	£86.08	3.2%	£2.75	£88.83	£17.77	£106.60	S
NON STAT	CON 29R	Each additional parcel	£20.00	3.2%	£0.64	£20.64	£4.13	£24.77	S
NON STAT		Lincolnshire County Council Fee**	£65.00	7.7%	£5.00	£70.00	£14.00	£84.00	S
NON STAT	CON 29O								
NON STAT	submitted with CON29R	Each printed enquiry	£24.17	3.4%	£0.83	£25.00	£5.00	£30.00	S
NON STAT	submitted on its own	Each printed enquiry	£24.17	3.4%	£0.83	£25.00	£5.00	£30.00	S
NON STAT	Administration Fee		£15.83	3.2%	£0.50	£16.33	£3.27	£19.60	S
NON STAT	Additional Enquiries *	Per additional enquiry	£39.00	3.2%	£1.25	£40.25	£8.05	£48.30	S/O
NON STAT	Office copy of any entry in the register (not including a copy or extract of any plan or document filed pursuant to these rules)								S

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

\*\* Set by Lincolnshire County Council

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Cemeteries									
		2025/26			Proposed Increase / (Decrease)		2026/27		VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	% Type	or £	£	£	£	£	£		
<b>Cost for interment of a person who had been a West Lindsey resident at the time of their death</b>											
NON STAT	Single Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£744.00	3.2%	£24.00	£768.00	£0.00	£768.00	£0.00	£768.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (99 years) For the interment of a West Lindsey resident	£1,042.00	3.2%	£33.00	£1,075.00	£0.00	£1,075.00	£0.00	£1,075.00	OS	
NON STAT	Single Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£372.00	3.2%	£12.00	£384.00	£0.00	£384.00	£0.00	£384.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (50 years) for the interment of a West Lindsey resident	£520.00	3.3%	£17.00	£537.00	£0.00	£537.00	£0.00	£537.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey resident	£446.00	3.1%	£14.00	£460.00	£0.00	£460.00	£0.00	£460.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' (child ) For the interment of a West Lindsey resident	£120.00	3.3%	£4.00	£124.00	£0.00	£124.00	£0.00	£124.00	OS	
NON STAT	Child grave up to 17 years	£193.00	3.1%	£6.00	£199.00	£0.00	£199.00	£0.00	£199.00	OS	
<b>Cost for interment of a person who had not been a West Lindsey resident at the time of their death</b>											
NON STAT	Single Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£1,545.00	3.2%	£49.00	£1,594.00	£0.00	£1,594.00	£0.00	£1,594.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (99 years) For the interment of a Non West Lindsey resident	£2,165.00	3.2%	£69.00	£2,234.00	£0.00	£2,234.00	£0.00	£2,234.00	OS	
NON STAT	Single Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£775.00	3.2%	£25.00	£800.00	£0.00	£800.00	£0.00	£800.00	OS	
NON STAT	Double Grave not exceeding 9' x 4' (50 years) for the interment of a Non West Lindsey resident	£1,081.00	3.1%	£34.00	£1,115.00	£0.00	£1,115.00	£0.00	£1,115.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' For the interment of a West Lindsey Non resident	£928.00	3.2%	£30.00	£958.00	£0.00	£958.00	£0.00	£958.00	OS	
NON STAT	Cremated remains only grave not exceeding 4' 6" x 4' (child up to 12 years) For the interment of a West Lindsey Non resident	£120.00	3.3%	£4.00	£124.00	£0.00	£124.00	£0.00	£124.00	OS	
NON STAT	Child grave up to 17 years	£193.00	3.1%	£6.00	£199.00	£0.00	£199.00	£0.00	£199.00	OS	
<b>Exhumation:</b>											
NON STAT	Body *	£670.00	3.1%	£21.00	£691.00	£0.00	£691.00	£0.00	£691.00	OS	
NON STAT	Cremated remains *	£334.00	3.3%	£11.00	£345.00	£0.00	£345.00	£0.00	£345.00	OS	
* There will be an additional cost - Public Health Exhumation of £1000											
<b>Monuments, Gravestones, Tablets &amp; Monumental Inscriptions (Permission to erect) (Includes initial inscription)</b>											
NON STAT	Headstone up to 18 inches (C)	£145.00	3.4%	£5.00	£150.00	£0.00	£150.00	£0.00	£150.00	OS	
NON STAT	Headstone 18 inches to 3ft (B)	£174.00	3.4%	£6.00	£180.00	£0.00	£180.00	£0.00	£180.00	OS	
NON STAT	Headstone over 3ft but under 4ft (B)	£316.00	3.2%	£10.00	£326.00	£0.00	£326.00	£0.00	£326.00	OS	
NON STAT	Small vase (up to 6 inches) (B) (C)	£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	£0.00	£64.00	OS	
NON STAT	Vase (6 inches to 1ft) (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	£0.00	£120.00	OS	
NON STAT	Plaque (not exceeding 8" x 4" (fixed)) (B) (C)	£62.00	3.2%	£2.00	£64.00	£0.00	£64.00	£0.00	£64.00	OS	
NON STAT	Plaque (not exceeding 12" x 6"(fixed)) (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	£0.00	£120.00	OS	
NON STAT	Flat stone (not exceeding 12" x 12") (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	£0.00	£120.00	OS	
NON STAT	Flat stone (not exceeding 12" x 18") (B) (C)	£129.00	3.1%	£4.00	£133.00	£0.00	£133.00	£0.00	£133.00	OS	
NON STAT	Memorial figurine (not exceeding 12" (fixed)) (B) (C)	£116.00	3.4%	£4.00	£120.00	£0.00	£120.00	£0.00	£120.00	OS	
NON STAT	Memorial figurine (12" up to 24" (fixed)) (B) (C)	£139.00	3.6%	£5.00	£144.00	£0.00	£144.00	£0.00	£144.00	OS	
NON STAT	For each inscription after the first	£52.00	3.8%	£2.00	£54.00	£0.00	£54.00	£0.00	£54.00	OS	
<b>Registration Fees</b>											
NON STAT	Per certified copy of a certificate of grant of exclusive Right of Burial	£85.00	3.5%	£3.00	£88.00	£0.00	£88.00	£0.00	£88.00	OS	
NON STAT	Per certified copy of entry in Register of Burials	£85.00	3.5%	£3.00	£88.00	£0.00	£88.00	£0.00	£88.00	OS	
<b>Copies of Certificates</b>											
NON STAT	Permission to plant memorial tree	£96.00	3.1%	£3.00	£99.00	£0.00	£99.00	£0.00	£99.00	OS	
NON STAT	Permission to install memorial seat	£96.00	3.1%	£3.00	£99.00	£0.00	£99.00	£0.00	£99.00	OS	
NB. Burial grounds are at Market Rasen & Springthorpe											

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Operational Services							
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT	2026/27	VAT
			£	% Type	or £	£	Amount	Charge Inc. VAT	Rate	
NON STAT	Additional Blue Sacks *	Per 5 sacks	£10.50	0.0%	£0.00	£10.50	£0.00	£10.50	OS	
NON STAT	*Postage & packaging will be the applicable charge at the time of posting									
NON STAT	Garden Waste Wheeled Bin (Annual charge)	Collection of 1st bin	£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS	
NON STAT	Garden Waste Wheeled Bin (Annual charge)	Collection of 2nd and subsequent bins	£46.00	4.3%	£2.00	£48.00	£0.00	£48.00	OS	
NON STAT	Wheeled Bin Replacement (supply & delivery)	Green/Black /Blue/Purple	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS	
NON STAT	Wheeled Bins for New Properties (supply & delivery)	Green/Black /Blue/Purple	£37.00	2.7%	£1.00	£38.00	£0.00	£38.00	OS	
NON STAT	Bulky Household Waste Collections	Collection articles worth up to 6 points	£35.50	0.0%	£0.00	£35.50	£0.00	£35.50	OS	
NON STAT	Bulky Household Waste Collections	Additional articles worth 1 point collected at the same time	£4.65	0.0%	£0.00	£4.65	£0.00	£4.65	OS	
NON STAT	Collection and Disposal of Fridges and Freezers from Commercial Premises		£110.75	3.2%	£3.50	£114.25	£0.00	£114.25	OS	
NON STAT	Big Bin Hire for a week - 1,100 litre bin		£60.00	0.0%	£0.00	£60.00	£0.00	£60.00	OS	
NON STAT	Big Bin Hire for a week - 660 litre bin		£50.00	0.0%	£0.00	£50.00	£0.00	£50.00	OS	

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Crematorium							
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
			£	% Type	or £	£	£	£		
NON STAT	Cremation		£940.00	3.2%	£30.00	£970.00	£0.00	£970.00	X	
NON STAT	Early start (09:00 & 09:45)		£825.00	3.0%	£25.00	£850.00	£0.00	£850.00	X	
NON STAT	Direct Cremation (no attendance 08:45)		£500.00	-20.0%	-£100.00	£400.00	£0.00	£400.00	X	
NON STAT	The Farewell Service	A 15 minute service, for up to 15 mourners, 1 piece of music played on repeat. No minister.	£575.00	2.6%	£15.00	£590.00	£0.00	£590.00	X	
NON STAT	Body parts/slides and blocks		£95.00	3.2%	£3.00	£98.00	£0.00	£98.00	X	
NON STAT	Saturday service (with discussion with Manager)		£1,365.00	2.9%	£40.00	£1,405.00	£0.00	£1,405.00	X	
NON STAT	Late cancellation fee (cancellations within 72 hours of service)		£135.00	3.7%	£5.00	£140.00	£0.00	£140.00	X	
NON STAT	Chapel fee (extension 20 minutes)		£220.00	4.5%	£10.00	£230.00	£0.00	£230.00	X	
NON STAT	Chapel fee (extension 40 minutes)		£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X	
NON STAT	Memorial Service (45mins)		£300.00	6.7%	£20.00	£320.00	£0.00	£320.00	X	
NON STAT	Strewing/scattering of cremated remains from elsewhere		£55.00	0.0%	£0.00	£55.00	£0.00	£55.00	X	
NON STAT	Digital download of the service when ordered with webcast		£20.00	8.4%	£1.67	£21.67	£4.33	£26.00	S	
NON STAT	Digital download of the service - stand alone product		£36.00	4.2%	£1.50	£37.50	£7.50	£45.00	S	
NON STAT	Bundle	Webcast recording - Live & On Demand	Stream a service live and watch on demand for a further 28 days, with the option to download	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S
NON STAT	Bundle	DVD, USB, Blue-Ray, Audio CD	A keepsake copy of the service, Tribute, or both. If purchased as part of the Bundle choose from USB or DVD.	£54.17	3.1%	£1.66	£55.83	£11.17	£67.00	S
NON STAT	Bundle	Halo Photo	First photo is free, second is chargeable. One photo is included if purchased as part of the Bundle.	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S
NON STAT	Bundle	Music Slideshow	A beautifully simple photo tribute of up to 25 photos, timed to their chosen piece of music with fade transitions.	£72.50	3.4%	£2.50	£75.00	£15.00	£90.00	S
NON STAT	Bundle	Obitus Bundle	10% saving vs individual sale price (total £209 incl. VAT)	£177.75	3.8%	£6.75	£184.50	£36.90	£221.40	S
NON STAT		DVD recording (each subsequent copy)		£29.17	5.7%	£1.66	£30.83	£6.17	£37.00	S
NON STAT		Visual tribute (1 photograph)	First photo is free, second is chargeable.	£16.67	10.0%	£1.66	£18.33	£3.67	£22.00	S
NON STAT		Basic Slideshow	Photo slide show of up to 25 photos with simple transitions that can be either played in loop throughout the service at a specific point in the service, not timed to music.	£45.83	3.6%	£1.67	£47.50	£9.50	£57.00	S
NON STAT		Themed Tribute	A photo montage with a difference; users can choose from a range of themes and have up to 25 photos professionally edited and timed to their chosen piece of music.	£83.33	0.0%	£0.00	£83.33	£16.67	£100.00	S
NON STAT		Bespoke Tribute	A professionally crafted bespoke tribute for the service by our in-house media team. Families and arrangers will have access to a "bespoke concierge" to create something unique and personal.	£333.33	0.0%	£0.00	£333.33	£66.67	£400.00	S
NON STAT		Visual tribute (for additional 25 photos)	Both standard and professionally edited slideshow	£27.50	3.0%	£0.83	£28.33	£5.67	£34.00	S
NON STAT		Video tribute (up to 5 minutes)	A family supplies video tribute	£36.67	2.3%	£0.83	£37.50	£7.50	£45.00	S
NON STAT		Video Book	A keepsake Video Book displaying the service, Tribute, or both.	£83.33	0.0%	£0.00	£83.33	£16.67	£100.00	S
NON STAT		Memory Box	A premium quality Memory Box with 25 printed photos, a keepsake USB and a keepsake DVD displaying the Live Stream/ Tribute, or both if both products were chosen	£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S
NON STAT		A download link of the pro-tribute		£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S
NON STAT		Extra work (Pro tribute)		£20.83	0.0%	£0.00	£20.83	£4.17	£25.00	S

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee			Crematorium (contd)							
			2025/26		Proposed Increase / (Decrease)		2026/27	VAT	2026/27	VAT
			£	% Type	or £	£	Amount	Charge Inc. VAT	Rate	
NON STAT	Book of Remembrance (3 lines)	3 lines from 2024/2025 (2 lines no longer available)	£95.00	0.0%	£0.00	£95.00	£19.00	£114.00	S	
NON STAT	Book of Remembrance (each additional line) (to a maximum of 8 lines)		£10.42	0.0%	£0.00	£10.42	£2.08	£12.50	S	
NON STAT	Book of Remembrance (illustrations)	plus Admin Fee £10-£30 dependent on requirements	POA	0.0%	£0.00	POA	POA	POA	S	
NON STAT	Miniature book (leather - 2 lines)		£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S	
NON STAT	Miniature book (leather - 5 lines)		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S	
NON STAT	Miniature book (leather - 8 lines)		£133.33	0.0%	£0.00	£133.33	£26.67	£160.00	S	
NON STAT	Memorial card (2 lines)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S	
NON STAT	Memorial card (5 lines)		£66.67	0.0%	£0.00	£66.67	£13.33	£80.00	S	
NON STAT	Memorial card (8 lines)		£79.17	0.0%	£0.00	£79.17	£15.83	£95.00	S	
NON STAT	Additional inscription to existing books and cards		£23.33	0.0%	£0.00	£23.33	£4.67	£28.00	S	
NON STAT	Floral design (available for 5 and 8 lines only)		£45.83	0.0%	£0.00	£45.83	£9.17	£55.00	S	
NON STAT	Caskets *		£54.17	0.0%	£0.00	£54.17	£10.83	£65.00	S	
NON STAT	Temporary deposit of Cremated remains per month after initial month		£16.67	25.0%	£4.16	£20.83	£4.17	£25.00	S	
NON STAT	Virtual Memorial Service		£62.50	0.0%	£0.00	£62.50	£12.50	£75.00	S	
NON STAT	Virtual Memorial Service including music tribute		£120.83	0.0%	£0.00	£120.83	£24.17	£145.00	S	
NON STAT ***	Sanctum 2000 vault (leased for 10 years) including up to 80 letters **		£976.67	2.4%	£23.33	£1,000.00	£200.00	£1,200.00	S	
NON STAT ***	Sanctum 2000 vault - per letter above 80		£3.08	8.1%	£0.25	£3.33	£0.67	£4.00	S	
NON STAT ***	Desk Memorial **		£595.83	1.4%	£8.34	£604.17	£120.83	£725.00	S	
NON STAT ***	Barbican memorial (space lease for 5 years) **		£254.17	3.3%	£8.33	£262.50	£52.50	£315.00	S	
NON STAT ***	Mulberry Tree - per leaf, space leased for 5 years		£172.50	3.9%	£6.67	£179.17	£35.83	£215.00	S	
NON STAT ***	Mulberry Tree - per leaf with motif, space leased for 5 years		£202.50	2.9%	£5.83	£208.33	£41.67	£250.00	S	
NON STAT	Memorial Glass Offering - Robin Ornament	Individual handmade ashes into glass ornaments containing a small amount of loved ones ashes and comes with a certificate of authenticity.	£100.00	0.0%	£0.00	£100.00	£20.00	£120.00	S	
NON STAT	Memorial Glass Offering - Memorial Bauble with Stand		£125.00	0.0%	£0.00	£125.00	£25.00	£150.00	S	

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

# APPENDIX 3 – FEES AND CHARGES 2026/2027

statutory/statutory range  
non statutory

Prosperous Communities Committee		Trinity Arts Centre							
2025/26	Proposed Increase / (Decrease)		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate			
	£	% Type or £					£	£	£
<b>Space Hire</b>									
NON STAT	Community - Theatre Hire - Performance	Up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£425.00	5.3%	£22.50	£447.50	£89.50	£537.00	S
NON STAT	Community - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£55.00	6.4%	£3.50	£58.50	£11.70	£70.20	S
NON STAT	Community - Theatre Hire - Room only	Per hour	£44.50	4.5%	£2.00	£46.50	£0.00	£46.50	X
NON STAT	Commercial - Theatre Hire - Performance	up to 5hrs access (includes: 1 x Technician, 1 x Duty Manager, FOH Staff, Marketing)	£552.50	4.1%	£22.50	£575.00	£115.00	£690.00	S
NON STAT	Commercial - Theatre Hire - Rehearsal/Get - in	Per hour (includes Technician)	£71.50	4.9%	£3.50	£75.00	£15.00	£90.00	S
NON STAT	Commercial - Theatre Hire - Room only	Per hour	£58.00	3.4%	£2.00	£60.00	£0.00	£60.00	X
NON STAT	Community - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£192.50	3.9%	£7.50	£200.00	£40.00	£240.00	S
NON STAT	Commercial - Cinema Hire - Presentation/Lecture	up to 5hrs Access (include Duty Manager)	£250.00	20.0%	£50.00	£300.00	£60.00	£360.00	S
NON STAT	Community - Ancillary Room Hire only	Per hour	£15.00	6.7%	£1.00	£16.00	£0.00	£16.00	X
NON STAT	Commercial - Ancillary Room Hire only	Per hour	£23.00	8.7%	£2.00	£25.00	£0.00	£25.00	X
<b>Services</b>									
NON STAT	Community - Ticketing Service Charge	Per ticket	£1.00	25.0%	£0.25	£1.25	£0.25	£1.50	S
NON STAT	Commercial - Ticketing Service Charge	Per ticket	£1.46	14.4%	£0.21	£1.67	£0.33	£2.00	S
NON STAT	Additional Staffing Charge	Per person/per hour	£20.00	4.1%	£0.83	£20.83	£4.17	£25.00	S
NON STAT	Technical Programming Session	up to 5hrs time with Technician	£125.00	3.3%	£4.17	£129.17	£25.83	£155.00	S
<b>Packages</b>									
NON STAT	Community - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£575.00	5.2%	£30.00	£605.00	£121.00	£726.00	S
NON STAT	Community - Full Venue Hire - Rehearsal/Get-in	Per Hour	£85.00	4.9%	£4.17	£89.17	£17.83	£107.00	S
NON STAT	Community - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£342.50	4.6%	£15.83	£358.33	£71.67	£430.00	S
NON STAT	Commercial - Full Venue Hire - Performance	up to 5hrs access to full venue (including Technician)	£828.50	5.0%	£41.50	£870.00	£174.00	£1,044.00	S
NON STAT	Commercial - Full Venue Hire - Rehearsal/Get-in	Per Hour	£126.70	5.2%	£6.63	£133.33	£26.67	£160.00	S
NON STAT	Commercial - Theatre Hire - Presentation/Lecture	up to 5hrs access to full venue (including Duty Manager)	£526.00	9.3%	£49.00	£575.00	£115.00	£690.00	S
NON STAT	Catering Essentials Package	Per delegate/Per day (includes Selection of tea, coffee, water and cordial provided during hire)	£1.25	33.6%	£0.42	£1.67	£0.33	£2.00	S
NON STAT	Community - Full Production Week	up to 15hrs for Rehearsal/get in/get out/dress and 4days up to 5hrs per day for Performance	£2,525.00	5.0%	£125.00	£2,650.00	£530.00	£3,180.00	S
NON STAT	Films cost *there will also be an additional cost of £1 booking fee per ticket		£3.33	0.0%	£0.00	£3.33	£0.67	£4.00	S
NON STAT	Quad Film Ticket (4 people) there will be also be an additional charge of £4 booking fee		£9.16	0.0%	£0.00	£9.16	£1.83	£10.99	S
NON STAT	Booking Fee (face to face / phone)		£1.00	25.0%	£0.25	£1.25	£0.00	£1.25	X
NON STAT	Ticket insurance per ticket	£2 incl VAT	£1.67	0.0%	£0.00	£1.67	£0.33	£2.00	S

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

## **APPENDIX 4**

### **CAPITAL INVESTMENT STRATEGY 2026/2027 – 2030/2031**

#### **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 Strategic Asset Management Plan.

- Schemes within the programme will be prioritised on an authority wide basis and the process of assessing investments, against specific criteria, will optimise the benefit and relative importance of potential schemes.
- Responsible Investing (RI) - investing in opportunities that seek to generate both financial value and sustainable growth,
- Socially responsible investing (SRI), also known as sustainable, socially conscious, "green" or ethical investing (ESG), as well as any investment strategy which seeks to consider both financial return and social good.

b) Capital Investment Policy

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

c) Finance Principles

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

d) Asset Management Principles

- 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 -
- 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
- Strategic Asset Management Plan – detailed costs of required investment in property portfolio and property assets to be disposed.
- Review of asset replacement programmes

- Consideration of financing availability i.e., Earmarked Reserves, Grant funding, Capital Receipts and Prudential Borrowing
- Business Planning – identifying new schemes and projects for evaluation both capital and revenue.
- Evaluation of all proposed schemes against scoring matrix.
- Consider core service funding requirements and opportunities to invest in non-Treasury assets to generate returns

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

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

The Capital Programme consists of 4 levels of activity.

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

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

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

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

## **5. Governance of the Capital Investment Programme**

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

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

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

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

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

## **9. Capital Receipts**

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

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

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

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

## **11. Leasing**

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

## **12. Other Sources of Funding**

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

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

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

Appropriate experts are engaged as required.

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

An annual review will be undertaken of the Commercial Property Portfolio to ascertain whether its fair value is sufficient to provide security against loss

against the capital investment, and therefore adequate to meet the cost of outstanding borrowing.

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

A Valuation Volatility Earmarked Reserve has been created with a balance of £0.733m which reflects 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 5****Capital Investment Programme 2026/2027 - 2030/2031**

<b>Service Cluster / Scheme</b>	<b>Estimate 2026/27 £</b>	<b>Estimate 2027/28 £</b>	<b>Estimate 2028/29 £</b>	<b>Estimate 2029/30 £</b>	<b>Estimate 2030/31 £</b>	<b>TOTAL CAPITAL INVESTMENT £</b>
<b>Thriving Council</b>						
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
<b>Thriving Council Total</b>	<b>99,300</b>	<b>74,600</b>	<b>141,100</b>	<b>67,700</b>	<b>79,500</b>	<b>462,200</b>
<b>Thriving People</b>						
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
<b>Thriving People Total</b>	<b>2,982,500</b>	<b>2,887,500</b>	<b>837,500</b>	<b>837,500</b>	<b>837,500</b>	<b>8,382,500</b>
<b>Thriving Places</b>						
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
<b>Thriving Places Total</b>	<b>476,200</b>	<b>479,400</b>	<b>978,800</b>	<b>240,000</b>	<b>1,145,000</b>	<b>3,319,400</b>
<b>TOTAL CAPITAL PROGRAMME</b>	<b>3,558,000</b>	<b>3,441,500</b>	<b>1,957,400</b>	<b>1,145,200</b>	<b>2,062,000</b>	<b>12,164,100</b>

## APPENDIX 6

### Analysis of Capital Programme Financing 2026/2027 – 2030/2031

Source	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Estimate 2029/30	Estimate 2030/31	TOTAL
	£	£	£	£	£	£
<b>Use of Capital Receipts</b>	<b>-89,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-89,700</b>
<b>Use of Capital Grants:</b>						
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	-84,900	0	0	0	0	-84,900
<b>Total Use of Grants</b>	<b>-3,042,400</b>	<b>-2,887,500</b>	<b>-837,500</b>	<b>-837,500</b>	<b>-837,500</b>	<b>-8,442,400</b>
<b>Use of Earmarked Reserves :</b>						
Investment For Growth	-271,600	0	0	0	0	-271,600
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
<b>Total Use of Earmarked Reserves</b>	<b>-425,900</b>	<b>-554,000</b>	<b>-1,119,900</b>	<b>-307,700</b>	<b>-1,224,500</b>	<b>-3,632,000</b>
<b>Capital Financing Total</b>	<b>-3,558,000</b>	<b>-3,441,500</b>	<b>-1,957,400</b>	<b>-1,145,200</b>	<b>-2,062,000</b>	<b>-12,164,100</b>

## APPENDIX 7

# TREASURY MANAGEMENT STRATEGY

## Minimum Revenue Provision Policy and Annual Investment Strategy 2026/2027

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# APPENDIX 7

## 1. INTRODUCTION

### 1.1 Background

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

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

The Council's Corporate Plan identifies the Corporate Objectives of the Council, and which then informs capital investment requirements. The 2026/27 to 2030/31 Capital Programme includes capital investment which will require resourcing, from revenue, earmarked reserves, capital receipts, grant income, and borrowing.

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

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

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

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

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

### 1.2 Reporting Requirements

#### 1.2.1 Capital Investment Strategy

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

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

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

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

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

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

Where the Council has borrowed to fund any non-treasury investment, there should also be an explanation of why borrowing was required and why the

## APPENDIX 7

MHCLG Investment Guidance and CIPFA Prudential Code have not been adhered to.

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

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

### 1.2.2 Treasury Management Reporting

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

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

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

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

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

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

### Scrutiny

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

### Quarterly Reports

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

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### **1.3 Treasury Management Strategy for 2026/27**

The strategy for 2026/27 covers two main areas:

#### **Capital issues**

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

#### **Treasury management issues**

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

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

### **1.4 Training**

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

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

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

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

- Record attendance at training and ensure action is taken where poor attendance is identified.

## APPENDIX 7

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

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

The training needs of treasury management officers are periodically reviewed.

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

### **1.5 Treasury Management Consultants**

The Council uses MUFG Corporate Markets as its external treasury management advisors.

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

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

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

## APPENDIX 7

### 2. THE CAPITAL PRUDENTIAL INDICATORS 2026/27 – 2028/29

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

#### 2.1 Capital Expenditure and Financing

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

Capital Expenditure By Cluster £'m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Our People</b>	6.642	4.606	2.983	2.888	0.837
<b>Our Place</b>	10.592	8.093	0.476	0.479	0.979
<b>Our Council</b>	0.164	1.263	0.099	0.075	0.141
<b>Total</b>	<b>17.398</b>	<b>13.962</b>	<b>3.558</b>	<b>3.442</b>	<b>1.957</b>

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

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

Financing of capital expenditure £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Capital Receipts	0.119	0.205	0.090	0	0
External Grants	14.840	4.913	3.042	2.888	0.837
S106	0.434	0.426	0	0	0
Earmarked Reserves	1.987	8.275	0.426	0.554	1.120
Revenue Resources	0.018	0	0	0	0
<b>Net borrowing need for the year</b>	<b>0.000</b>	<b>0.143</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
<b>Total Financing</b>	<b>17.398</b>	<b>13.962</b>	<b>3.558</b>	<b>3.442</b>	<b>1.957</b>

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

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

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

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

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

The Council is asked to approve the CFR projections below:

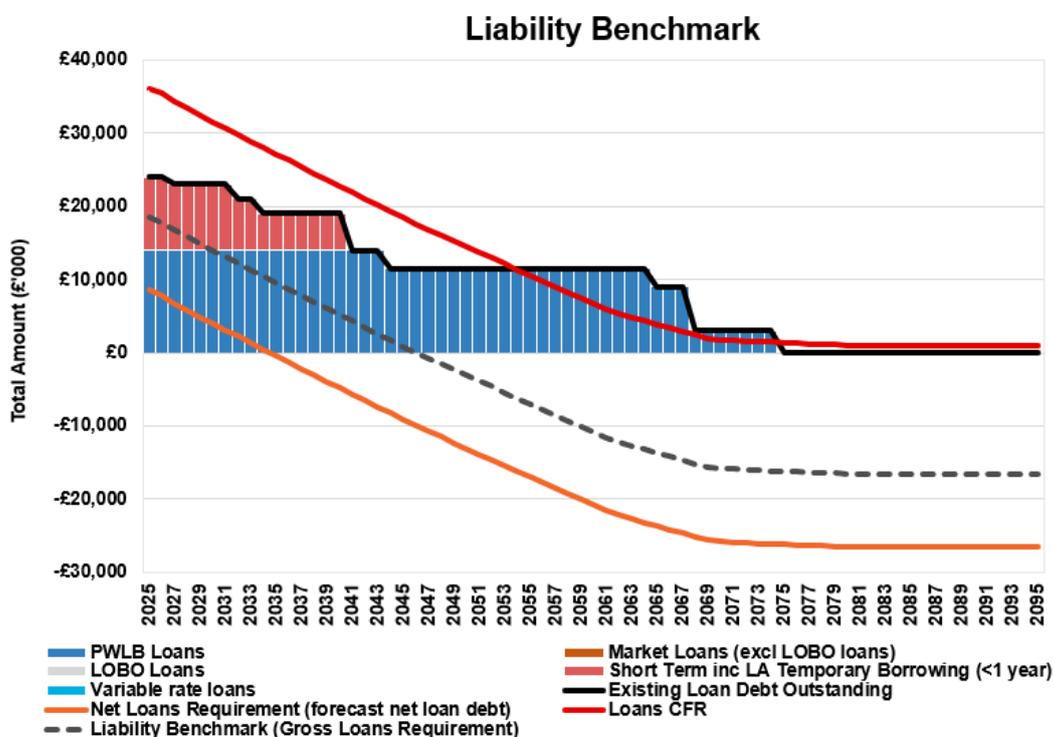
£m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Adjustment A</b>	1.065	1.065	1.065	1.065	1.065
<b>Finance Leases</b>	0.013	0.155	0.081	0.006	0.003
<b>Prudential Borrowing</b>	35.007	34.173	33.188	32.257	31.347
<b>Total CFR</b>	<b>36.085</b>	<b>35.393</b>	<b>34.334</b>	<b>33.328</b>	<b>32.415</b>
Of which: Commercial Investment Property	19.099	18.661	18.224	17.786	17.348
<b>Movement in CFR</b>	<b>-0.938</b>	<b>-0.692</b>	<b>-1.059</b>	<b>-1.006</b>	<b>-0.913</b>
<b>Movement in CFR represented by</b>					
Net borrowing need for the year (above)	0.000	0.143	0.000	0.000	0.000
Less MRP and other financing movements	-0.923	-0.820	-1.044	-0.991	-0.898
Capital Receipts from Loan Principal repaid	-0.015	-0.015	-0.015	-0.015	-0.015
<b>Movement in CFR</b>	<b>-0.938</b>	<b>-0.692</b>	<b>-1.059</b>	<b>-1.006</b>	<b>-0.913</b>

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### 2.3 Liability

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

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



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### 2.4 Core Funds and Expected Investment Balances

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

<b>Year End Resources</b>	<b>2024/25 Actual</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>	<b>2027/28 Estimate</b>	<b>2028/29 Estimate</b>
CFR	36.085	35.393	34.334	33.328	32.415
Less Leases	-0.013	-0.155	-0.081	-0.006	-0.003
<b>Borrowing CFR</b>	<b>36.072</b>	<b>35.238</b>	<b>34.253</b>	<b>33.322</b>	<b>32.412</b>
General Fund Balance	-4.478	-2.198	-2.052	-2.052	-2.052
Earmarked Reserves	-19.558	-14.174	-13.217	-12.748	-11.737
Capital receipts	-1.479	-6.212	-0.301	-0.329	-0.369
Capital Grants Unapplied	-3.070	-3.470	-3.470	-3.470	-3.470
Provisions	-0.546	-0.546	-0.546	-0.546	-0.546
<b>Total Core Funds</b>	<b>-29.131</b>	<b>-26.600</b>	<b>-19.586</b>	<b>-19.145</b>	<b>-18.174</b>
Under/over Borrowing (-)	12.072	11.238	10.253	10.322	9.412
Working capital*	-6.321	-5.000	-5.000	-5.000	-5.000
<b>Expected investments (-) /Borrowing</b>	<b>-23.380</b>	<b>-20.362</b>	<b>-14.333</b>	<b>-13.823</b>	<b>-13.762</b>

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

### 2.5 Minimum Revenue Provision (MRP) Policy Statement

The Council is recommended to approve the following MRP Statement:

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

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- Asset life method (straight line)

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

Capital expenditure financed by borrowing in 2025/26 will not be subject to an MRP charge until 2026/27, or in the financial year following the one which the asset first becomes available for use.

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

### **Capital receipts**

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

### **Share Capital**

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

### **MRP Overpayments**

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

Cumulative VRP overpayments made to 31.03.25 are £1.081m.

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### 3. BORROWING

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

#### 3.1 Current Portfolio Position

The overall treasury management portfolio as at 31.3.25 and for the position as at 31.01.26 are shown below for both borrowing and investments.

<b>Treasury Portfolio</b>				
	<b>Actual</b>	<b>Actual</b>	<b>Current</b>	<b>Current</b>
	<b>31.03.25</b>	<b>31.03.25</b>	<b>31.01.26</b>	<b>31.01.26</b>
<b>Treasury Investments</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>	<b>%</b>
Banks	549	3	283	2
Local Authorities	0	0	4,000	24
Money Market Funds	19,280	88	11,380	68
<b>Total Managed in House</b>	<b>19,829</b>	<b>91</b>	<b>15,663</b>	<b>94</b>
Property Funds	2,000	9	1,000	6
Total Managed Externally	<b>2,000</b>	<b>9</b>	<b>1,000</b>	<b>6</b>
<b>Total Treasury Investments</b>	<b>21,829</b>	<b>100</b>	<b>16,663</b>	<b>100</b>
<b>Treasury External Borrowing</b>				
Local Authorities	10,000	42	5,000	26
PWLB	14,000	58	14,000	74
Total External Borrowing	<b>24,000</b>	<b>100.0</b>	<b>19,000</b>	<b>100</b>
<b>Net Treasury Investments/ (Borrowing)</b>	<b>(2,171)</b>		<b>(2,337)</b>	

The Council's forward projections for borrowing are summarised below. The table shows the actual external debt (the treasury management operations), against the underlying capital borrowing need (the Capital Financing Requirement - CFR), and internal borrowing as a percentage of the CFR.

<b>£m</b>	<b>2024/25 Actual</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>	<b>2027/28 Estimate</b>	<b>2028/29 Estimate</b>
<b>External Debt*</b>					
Debt on 1 April	-24.000	-24.000	-24.000	-24.000	-23.000

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Expected change in Debt	0.000	0.000	0.000	1.000	0.000
<b>Gross external debt on 31 March</b>	<b>-24.000</b>	<b>-24.000</b>	<b>-24.000</b>	<b>-23.000</b>	<b>-23.000</b>
Internal Borrowing (on 31 March)	-12.072	-11.238	-10.253	-10.322	-9.412
<b>The Borrowing Capital Financing Requirement</b>	<b>-36.072</b>	<b>-35.238</b>	<b>-34.253</b>	<b>-33.322</b>	<b>-32.412</b>
<b>Internal Borrowing %</b>	33%	32%	30%	31%	29%

*\*Excluding Leases*

Within the range of prudential indicators there are a number of key indicators to ensure that the Council operates its activities within well-defined limits. One of these is that the Council needs to ensure that its gross debt does not, except in the short term, exceed the total of the CFR in the preceding year plus the estimates of any additional CFR for 2026/27 and the following two financial years. This allows some flexibility for limited early borrowing for future years but ensures that borrowing is not undertaken for revenue or speculative purposes.

The Director of Finance (s.151 Officer) reports that the Council complied with this prudential indicator in the current year and does not envisage difficulties for the future. This view takes into account current commitments, existing plans, and the proposals in this budget report.

### 3.2 Treasury Indicators: Limits to Borrowing Activity

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

<b>Operational boundary £m</b>	<b>2025/26 Estimate</b>	<b>2026/27 Estimate</b>	<b>2027/28 Estimate</b>	<b>2028/29 Estimate</b>
External Debt	24.000	24.000	23.000	23.000
<b>Operational Boundary</b>	<b>35.000</b>	<b>34.000</b>	<b>33.000</b>	<b>32.000</b>

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

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

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2. The Council is asked to approve the following authorised limit:

Authorised limit £m	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
Gross Debt	24.000	24.000	23.000	23.000
<b>Authorised Limit*</b>	<b>40.000</b>	<b>39.000</b>	<b>38.000</b>	<b>37.000</b>

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

### 3.3 Prospects for Interest Rates

The Council has appointed MUFG Corporate Markets as its treasury advisor and part of their service is to assist the Council to formulate a view on interest rates. MUFG Corporate Markets provided the following forecasts on 22 December 2025. 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

- *Additional notes by MUFG Corporate Markets on this forecast table: - 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.*
- *Surprisingly, to most market commentators, the recent steep fall in CPI inflation in one month from 3.6% to 3.2% did not persuade most "dissenters" from the November vote (Lombardelli, Greene, Mann and Pill) to switch to the rate-cutting side of the Committee. Instead, it was left to Bank Governor, Andrew Bailey, to use his deciding vote to force a rate cut through by the slimmest of margins, 5-4.*
- *Given the wafer-thin majority for a rate cut it was not unexpected to hear that although rates would continue on a "gradual downward path," suggesting a further rate cut or cuts in the offing, MPC members want to assess incoming evidence on labour market activity and wage growth. Indeed, with annual wage growth still over 4.5%, the MPC reiterated that the case for further rate cuts would be "a closer call", and Governor*

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*Bailey observed there is “limited space as Bank Rate approaches a neutral level”.*

- Accordingly, the MUFG Corporate Markets forecast has been revised to price in a rate cut in Q2 2026 to 3.5%, likely to take place in the wake of a significant fall in the CPI inflation reading from 3% in March to 2% in April (as forecast by Capital Economics), followed by a short lull through the summer whilst more data is garnered, and then a further rate cut to 3.25% in Q4.*
- As in August, nonetheless, threats to that central scenario abound. What if wage increases remain stubbornly high? There are, after all, several sectors of the domestic economy, including social care provision and the building/construction industries, where staff shortages remain severe. Moreover, by May 2026, following the local elections, we will have a better handle on whether or not the Starmer/Reeves team is going to see out the current Parliament or whether they face a Leadership challenge from within their own party. If so, how will gilt markets react to these variables...and will there be additional geo-political factors to also bake in, particularly the Fed’s monetary policy decisions in 2026 and the ongoing battle to lower rates whilst inflation remains close to 3%.*
- Accordingly, our updated central forecast is made with several hefty caveats. We are confident, as we have been for some time, that our forecast for Bank Rate and the 5-year PWLB Certainty Rate is robust, and we have marginally brought forward the timing of the next rate cut(s). But for the 10-, 25- and 50-years part of the curve, the level of gilt issuance, and the timing of its placement, will be integral to achieving a benign trading environment. That is not a “given,” and additionally, the inflation outlook and political factors domestically and, crucially, in the US, are also likely to hold sway. Matters should be clearer by June in the UK, but the US mid-term elections are scheduled for November.*
- Our revised PWLB rate forecasts are based on the Certainty Rate (the standard rate minus 20 bps) which has been accessible to most authorities since 1 November 2012. Please note, the lower Housing Revenue Account (HRA) PWLB rate started on 15 June 2023 for those authorities with an HRA (standard rate minus 60 bps) and is set to prevail until at least the end of March 2026. Hopefully, there will be a further extension to this discounted rate announced in January.*
- Money market yield forecasts are based on expected average earnings by local authorities for 3 to 12 months.*

### **Gilt yields and PWLB rates**

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

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<i>PWLB borrowing</i>	<i>Current borrowing rates as at 22.12.25 p.m.</i>	<i>Target borrowing rate now (end of Q4 2027)</i>	<i>Target borrowing rate previous (end of Q4 2027)</i>
	<i>%</i>	<i>%</i>	<i>%</i>
<b>5 years</b>	4.81	4.10	4.20
<b>10 years</b>	5.39	4.70	4.70
<b>25 years</b>	6.01	5.30	5.30
<b>50 years</b>	5.78	5.10	5.10

**Borrowing advice:** Our long-term (beyond 10 years) forecast for the neutral level of Bank Rate remains at 3.5%. As all PWLB certainty rates are still above this level, borrowing strategies will need to be reviewed in that context. Overall, better value can be obtained at the shorter end of the curve (<5 years PWLB maturity/<10 years PWLB EIP) and short-dated fixed LA to LA monies should also be considered. Temporary borrowing rates will, generally, fall in line with Bank Rate cuts.

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

<i>Average earnings in each year</i>	<i>Now</i>	<i>Previously</i>
	<i>%</i>	<i>%</i>
<b>2025/26 (residual)</b>	3.80	3.90
<b>2026/27</b>	3.40	3.60
<b>2027/28</b>	3.30	3.30
<b>2028/29</b>	3.30	3.50
<b>2029/30</b>	3.50	3.50
<b>Years 6-10</b>	3.50	3.50
<b>Years 10+</b>	3.50	3.50

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

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

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### 3.4 Borrowing Strategy

The Council is currently maintaining an under-borrowed position. This means that the capital borrowing need, (the Capital Financing Requirement), has not been fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow has been used as a temporary measure. This strategy is prudent as medium and longer dated borrowing rates are expected to fall from their current levels, albeit only once prevailing inflation concerns are addressed by restrictive near-term monetary policy. That is, Bank Rate remains relatively elevated in 2026 even if some rate cuts arise.

Against this background and the risks within the economic forecast, caution will be adopted with the 2026/27 treasury operations. The Director of Finance (s.151) will monitor interest rates in financial markets and adopt a pragmatic approach to changing circumstances:

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

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

### 3.5 Policy on Borrowing in Advance of Need

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

### 3.6 Debt Rescheduling

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

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

### 3.7 New Financial Institutions as a Source of Borrowing

Currently the PWLB Certainty Rate is set at gilts + 80 basis points. However, consideration may still need to be given to sourcing funding from the following sources for the following reasons:

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

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

### 3.8 Approved sources of Long- and Short-Term Borrowing

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

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### 4 ANNUAL INVESTMENT STRATEGY

#### 4.1 Investment Policy – Management of Risk

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

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

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

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

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

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

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

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4. This council has defined the list of **types of investment instruments** that the treasury management team are authorised to use. There are two lists in Appendix D under the categories of 'specified' and 'non-specified' investments.
  - **Specified investments** are those with a high level of credit quality and subject to a maturity limit of one year or have less than a year left to run to maturity if originally, they were originally classified as being non-specified investments solely due to the maturity period exceeding one year.
  - **Non-specified investments** are those with less high credit quality, may be for periods in excess of one year, and/or are more complex instruments which require greater consideration by members and officers before being authorised for use.
5. **Non-specified and loan investment limits.** The Council has determined that it will set a limit to the maximum exposure of the total treasury management investment portfolio to non-specified treasury management investments of 40%.
6. **Lending limits**, (amounts and maturity), for each counterparty will be set through applying the matrix table in paragraph 4.2.
7. **Transaction limits** are set for each type of investment in 4.2.
8. This council will set a limit for its investments which are invested for **longer than 365 days**, (see paragraph 4.4).
9. Investments will only be placed with counterparties from countries with a specified minimum **sovereign rating**, (see paragraph 4.3).
10. This Council has engaged **external consultants**, (see paragraph 1.5), to provide expert advice on how to optimise an appropriate balance of security, liquidity and yield, given the risk appetite of this Council in the context of the expected level of cash balances and need for liquidity throughout the year.
11. All investments will be denominated in **sterling**.
12. As a result of the change in accounting standards under IFRS 9, the Council will consider the implications of investment instruments which could result in an adverse movement in the value of the amount invested and resultant charges at the end of the year to the General Fund. In November 2018, the MHCLG, concluded a consultation for a temporary override to allow English local authorities time to adjust their portfolio of all pooled investments by announcing a statutory override to delay implementation of IFRS 9 for five years ending 31.3.23. Subsequently, a further extension to the over-ride to **31.3.29** was agreed by Government but only for those pooled investments made before 1<sup>st</sup> April 2024.

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

### **Changes in risk management policy from last year.**

The above criteria are unchanged from last year.

#### **4.2 Creditworthiness Policy**

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

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

The Director of Finance (s.151 Officer) will maintain a counterparty list in compliance with the following criteria and will revise the criteria and submit them to Council for approval as necessary. These criteria are separate to that which determines which types of investment instrument are either specified or non-specified as it provides an overall pool of counterparties considered high quality which the Council may use, rather than defining what types of investment instruments are to be used.

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

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

- Banks 1 - good credit quality – the Council will only use banks which:
  - i. are UK banks; and/or

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ii. are non-UK and domiciled in a country which has a minimum sovereign Long-Term rating of AA

and have, as a minimum, the following Fitch, Moody's and Standard & Poor's credit ratings (where rated):

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

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

**Time and monetary limits applying to investments.** The time and monetary limits for institutions on the Council's counterparty list are as follows (these will cover both specified and non-specified investments). It should be noted that in the case of Lloyds Bank, our current bankers, that as well as allowing £7.5m

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fixed term investment in that one institution that there is flexibility to hold, in current account balances at Lloyds Bank, up to £2m 'cash' on any one day:

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

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Covered Bonds				£1m	5 years
	Fund rating			Money and/or % Limit	Time Limit
Money market funds CNAV	AAA			£7.5m per counterparty	Overnight
Money market funds LVNAV (standard)	AAA			£7.5m per counterparty	Overnight
Money market funds VNAV (Enhanced)	AAA			£5m	5 years

### 4.3 Other Limits

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

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

### 4.4 Investment Strategy

**In-house funds.** Investments will be made with reference to the core balance and cash flow requirements and the outlook for short-term interest rates (i.e., rates for investments up to 12 months). Greater returns are usually obtainable by investing periods. The current shape of the yield curve suggests that rates can be expected to fall throughout 2026, but only if the CPI measure of inflation maintains a downwards trend towards the Bank of England's 2% target. Rates may be cut quicker than expected if the economy stagnates.

While most cash balances are required in order to manage the ups and downs of cash flow, where cash sums can be identified that could be invested for

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longer periods, the value to be obtained from longer term investments will be carefully assessed.

- If it is thought that Bank Rate is likely to rise significantly within the time horizon being considered, then consideration will be given to keeping most investments as being short term or variable.
- Conversely, if it is thought that Bank Rate is likely to fall within that time period, consideration will be given to locking in higher rates currently obtainable, for longer periods.

### Investment Returns Expectations.

The current forecast shown in paragraph 3.3, includes a forecast for Bank Rate to fall to a low of 3.25% in 2026.

The suggested budgeted investment earnings rates for returns on investments placed for periods up to about three months during each financial year were updated on 22 December 2025 and are as follows: -

<i>Average earnings in each year</i>	<i>Now</i>	<i>Previously</i>
	<i>%</i>	<i>%</i>
<b>2025/26 (residual)</b>	3.80	3.90
<b>2026/27</b>	3.40	3.60
<b>2027/28</b>	3.30	3.30
<b>2028/29</b>	3.30	3.50
<b>2029/30</b>	3.50	3.50
<b>Years 6-10</b>	3.50	3.50
<b>Years 10+</b>	3.50	3.50

Caution must be exercised in respect of all interest rate forecasts.

### CCLA Property Fund Issues

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

The income from the fund still remains attractive in this current economic climate.

### Ethical Investing

The Council continues to develop its strategy in relation to Sustainability, Climate Change and Environment. As the Council will be interested in undertaking actions to reduce climate change, the Council as an ethical investor

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will consider the environmental, social and governance issues (ESG) when making treasury investment decisions.

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

### Treasury Investment Portfolio

The Council is expecting to have an average investment portfolio of £14m throughout 2026/27 and expects to receive investment income totalling £0.499m as shown below:

Treasury Investment Portfolio	Average Portfolio £m	Interest Rate %	Interest £m
Liquidity Investments	13.000	3.56	0.463
Long Term Investments	1.000	3.55	0.036
<b>Total Investment Income (2026/2027)</b>	<b>14.000</b>	<b>3.56</b>	<b>0.499</b>

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

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

Maximum principal sums invested for longer than 365 days			
£m	2026/27	2027/28	2028/29
Principal sums invested > 365 days	5.0	5.0	5.0

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

### 4.5 Investment Risk Benchmarking

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

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

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

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

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

Yield - local measures of yield benchmarks are.

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

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

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

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

### 4.6 End of Year Investment Report

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

### 4.7 Non-Treasury Investments (Commercial Property)

The Council has invested £21.666m (£30m budget approved) in creating a Commercial Property Portfolio, to generate a revenue return to support the future sustainability of the Council and therefore protecting the services as government funding was reduced. The net return was estimated to be £600k p.a. based on the approved £20m investment limit. The first acquisition was made in October 2017. The Council's portfolio currently consists of 6 acquired properties, (£20.500m excluding costs) and 6 recategorized assets as investment properties. The gross return for 2025/26 is estimated to be 7.89%.

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

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

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### Non Treasury Investments Strategy

Future additional property investments can no longer be funded from borrowing, and our own resources must be utilised to fund any acquisitions. Currently there is no expectation that any additional properties will be acquired but should this change the following strategy will be applied:

1. To acquire an investment portfolio of commercial property assets in lot sizes of £1.0m to £10.0m, targeting an average lot size of circa £3.5m to £4m across the portfolio and total investment of £30.0m.
2. Authority to complete on acquisitions should be delegated to the Chief Executive in consultation with the Chief Finance Officer and Leader of the Council, provided that the purchase is within agreed criteria. All assets will be assessed against these criteria and the Chief Executive will have delegated Authority to complete on the acquisition of assets which score 50 or more out of 70. Any asset which falls below this threshold or registers a zero against any criteria may still be considered but specific justification will need to be provided and the decision to proceed taken to the Corporate Policy and Resources Committee for approval.
3. Reserves will be utilised to fund any further acquisitions. Business case modelling will be developed using an opportunity cost of capital based on debt funded through Prudential Borrowing. The business case will be made on the basis of borrowing the full amount each time to ensure that resources are able to be recycled.
4. All assets will be acquired against a target hold period of 5 to 10 years with consideration given to asset management to enhance/protect value over the period of ownership (and any additional resource required/expected in this respect) and risks relating to disposal after the proposed hold period. A proportion of the income will be allocated for risk provision. Further returns would depend on investment performance relative to target and might be achieved through release of the risk provision and/or capital returns.
3. The financial position will be thoroughly monitored throughout the hold period and adequate response made to any change in market conditions and portfolio performance. Decisions regarding the funding of acquisitions will be made by the Director of Finance (s.151) and will be based on:
  - An analysis of disposal value risk after an assumed hold period
  - The expectation that the asset will generate a capital return that tracks inflation or better with a provision for risk should this not be achieved
4. Access to suitably qualified/experienced resource is essential for successful delivery and management of the risks involved. Resources should be identified and ring-fenced to the activity. The property and

## APPENDIX 7

asset team has been restructured to ensure that sufficient resources available to manage the existing assets and the new additions that would be acquired in line with this strategy.

### 4.8 Commercial Income as a Percentage of Net Revenue Expenditure

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

%	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate	2029/30 Estimate
<b>Net Revenue Expenditure £m</b>	20.676	21.414	20.681	20.610	22.190
<b>Commercial Income £m</b>	1.601	1.718	1.742	1.819	1.832
<b>Ratio</b>	<b>8%</b>	<b>8%</b>	<b>8%</b>	<b>9%</b>	<b>8%</b>

### 4.9 Capital Investment Strategy

The Capital Investment Strategy forms a key part of the Council's overall Corporate Planning Framework. It provides a mechanism by which the Council's capital investment and financing decisions can be aligned with the Council's over-arching corporate priorities and objectives over a medium term (five year) planning horizon. The Strategy has direct links to the Treasury Management Strategy, and it is therefore appropriate that the Governance and Audit Committee scrutinise and provide assurance to Council on both policies. The Capital Investment Strategy is attached at Appendix H.

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### **5 APPENDICES to the Treasury Management Strategy**

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

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### APPENDIX A

#### THE CAPITAL PRUDENTIAL AND TREASURY INDICATORS 2026/27 – 2028/29

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

#### Capital Expenditure

Capital Expenditure By Cluster £m	2024/25 Actual	2025/26 Estimate	2026/27 Estimate	2027/28 Estimate	2028/29 Estimate
<b>Our People</b>	6.642	4.606	2.983	2.888	0.837
<b>Our Place</b>	10.592	8.093	0.476	0.479	0.979
<b>Our Council</b>	0.164	1.263	0.099	0.075	0.141
<b>Total</b>	<b>17.398</b>	<b>13.962</b>	<b>3.558</b>	<b>3.442</b>	<b>1.957</b>

#### Affordability Prudential Indicators

The previous sections cover the overall capital and control of borrowing prudential indicators, but within this framework prudential indicators are required to assess the affordability of the capital investment plans. These provide an indication of the impact of the capital investment plans on the Council's overall finances. The Council is asked to approve the following indicators:

##### a. Ratio of Financing Costs to Net Revenue Stream

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

%	2025/26	2026/27	2027/28	2028/29	2029/30
	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Net Revenue Expenditure £m</b>	<b>20.676</b>	<b>21.414</b>	<b>20.681</b>	<b>20.610</b>	<b>22.190</b>
Interest Payable £m	0.686	0.759	0.839	0.738	0.674
MRP £m	0.978	1.059	1.006	0.913	0.883
<b>Capital Financing Charges</b>	<b>1.664</b>	<b>1.818</b>	<b>1.845</b>	<b>1.651</b>	<b>1.557</b>
<b>Ratio</b>	<b>8%</b>	<b>8%</b>	<b>9%</b>	<b>8%</b>	<b>7%</b>

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

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### Maturity Structure of Borrowing

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

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

£m	2026/27	2027/28	2028/29
<b>Interest rate exposures</b>			
	<b>Upper</b>	<b>Upper</b>	<b>Upper</b>
<b>Limits on fixed interest rates:</b>			
• Debt only	100%	100%	100%
• Investments only	75%	75%	75%
<b>Limits on variable interest rates</b>			
• Debt only	25%	25%	25%
• Investments only	100%	100%	100%
<b>Maturity structure of fixed interest rate borrowing 2026/27</b>			
	<b>Lower</b>	<b>Upper</b>	
Under 12 months	0%	100%	
12 months to 2 years	0%	100%	
2 years to 5 years	0%	100%	
5 years to 10 years	0%	100%	
10 years to 20 years	0%	100%	
20 years to 30 years	0%	100%	
30 years to 40 years	0%	100%	
40 years to 50 years	0%	50%	
<b>Maturity structure of variable interest rate borrowing 2026/27</b>			
	<b>Lower</b>	<b>Upper</b>	
Under 12 months	0%	100%	
12 months to 2 years	0%	100%	
2 years to 5 years	0%	0%	
5 years to 10 years	0%	0%	
10 years to 20 years	0%	0%	
20 years to 30 years	0%	0%	
30 years to 40 years	0%	0%	
40 years to 50 years	0%	0%	

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### APPENDIX B

PWLB forecasts shown below are based on PWLB certainty rates.

<b>MUFG Corporate Markets Interest Rate View 22.12.25</b>													
	<b>Mar-26</b>	<b>Jun-26</b>	<b>Sep-26</b>	<b>Dec-26</b>	<b>Mar-27</b>	<b>Jun-27</b>	<b>Sep-27</b>	<b>Dec-27</b>	<b>Mar-28</b>	<b>Jun-28</b>	<b>Sep-28</b>	<b>Dec-28</b>	<b>Mar-29</b>
<b>BANK RATE</b>	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
<b>3 month ave earnings</b>	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
<b>6 month ave earnings</b>	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
<b>12 month ave earnings</b>	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
<b>5 yr PWLB</b>	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
<b>10 yr PWLB</b>	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
<b>25 yr PWLB</b>	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
<b>50 yr PWLB</b>	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

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### APPENDIX C

#### ECONOMIC BACKGROUND (to 23 December 2025)

- The first half of 2025/26 saw:
  - A 0.3% pick up in GDP for the period April to June 2025. More recently, the economy flatlined in July, with higher taxes for businesses restraining growth, but picked up to 0.1% m/m in August before falling back by 0.1% m/m in September.
  - The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% to 4.6% in September.
  - CPI inflation has ebbed and flowed but finished September at 3.8%, whilst core inflation eased to 3.5%.
  - The Bank of England cut interest rates from 4.50% to 4.25% in May, and then to 4% in August (and subsequently to 3.75% in December).
  - The 10-year gilt yield fluctuated between 4.4% and 4.8%, ending the half year at 4.70% (before falling back to 4.43% in early November).
- 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. GDP growth for 2025 - 2028 is currently forecast by the Office for Budget Responsibility to be in the region of 1.5%.
- Sticking with future economic sentiment, the composite Purchasing Manager Index (PMI) for the UK increased to 52.2 in October. The manufacturing PMI output balance improved to just below 50 but it is the services sector (52.2) that continues to drive the economy forward. Nonetheless, the PMIs suggest tepid growth is the best that can be expected in the second half of 2025 and the start of 2026. Indeed, on 13 November we heard that GDP for July to September was only 0.1% q/q.
- 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. On a monthly basis, retail sales volumes rose 0.5%, defying forecasts of a 0.2% fall, following an upwardly revised 0.6% gain in August. Household spending remains surprisingly resilient, but headwinds are gathering.
- 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

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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.
- The weakening in the jobs market looked clear in the spring. May's 109,000 m/m fall in the PAYE measure of employment was the largest decline (barring the pandemic) since the data began and the seventh in as many months. The monthly change was revised lower in five of the previous seven months too, with April's 33,000 fall revised down to a 55,000 drop. More recently, however, the monthly change was revised higher in seven of the previous nine months by a total of 22,000. So instead of falling by 165,000 in total since October, payroll employment is now thought to have declined by a smaller 153,000. Even so, payroll employment has still fallen in nearly all the months since the Chancellor announced the rises in National Insurance Contributions (NICs) for employers and the minimum wage in the October 2024 Budget. 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). All this suggests the labour market continues to loosen, albeit at a slow pace.
- A looser labour market is driving softer wage pressures. The 3m/yy rate of average earnings growth excluding bonuses has fallen from 5.5% in April to 4.6% in September (still at that level in November). The rate for the private sector has slipped just below 4% as the year end approaches.
- CPI inflation remained at 3.8% in September but dropped to 3.2% by November. Core inflation also fell to 3.2% by November while services inflation fell to 4.4%. Nonetheless, a further loosening in the labour market and weaker wage growth may be a requisite to UK inflation coming in below 2.0% by 2027.
- An ever-present issue throughout recent months has been the pressure being exerted on medium and longer dated gilt yields. The yield on the

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10-year gilt moved sideways in the second quarter of 2025, rising from 4.4% in early April to 4.8% in mid-April following wider global bond market volatility stemming from the “Liberation Day” tariff announcement, and then easing back as trade tensions began to de-escalate. By the end of April, the 10-year gilt yield had returned to 4.4%. In May, concerns about stickier inflation and shifting expectations about the path for interest rates led to another rise, with the 10-year gilt yield fluctuating between 4.6% and 4.75% for most of May. Thereafter, as trade tensions continued to ease and markets increasingly began to price in looser monetary policy, the 10-year yield edged lower, and ended 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 by late December had fallen back again to a little over 4.50%.
- 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 4% rise in July, its strongest monthly gain since January and outperforming the S&P 500. Strong corporate earnings and progress in trade talks (US-EU, UK-India) lifted share prices and the index hit a record 9,321 in mid-August, driven by hopes of peace in Ukraine and dovish signals from Fed Chair Powell. September proved more volatile and the FTSE 100 closed September at 9,350, 7% higher than at the end of Q1 and 14% higher since the start of 2025. Future performance will likely be impacted by the extent to which investors’ global risk appetite remains intact, Fed rate cuts, resilience in the US economy, and AI optimism. A weaker pound will also boost the index as it inflates overseas earnings. In early November, the FTSE100 climbed to a record high just above 9,900. By late December, the index had clung on to most of those gains standing at 9,870 on 23 December.

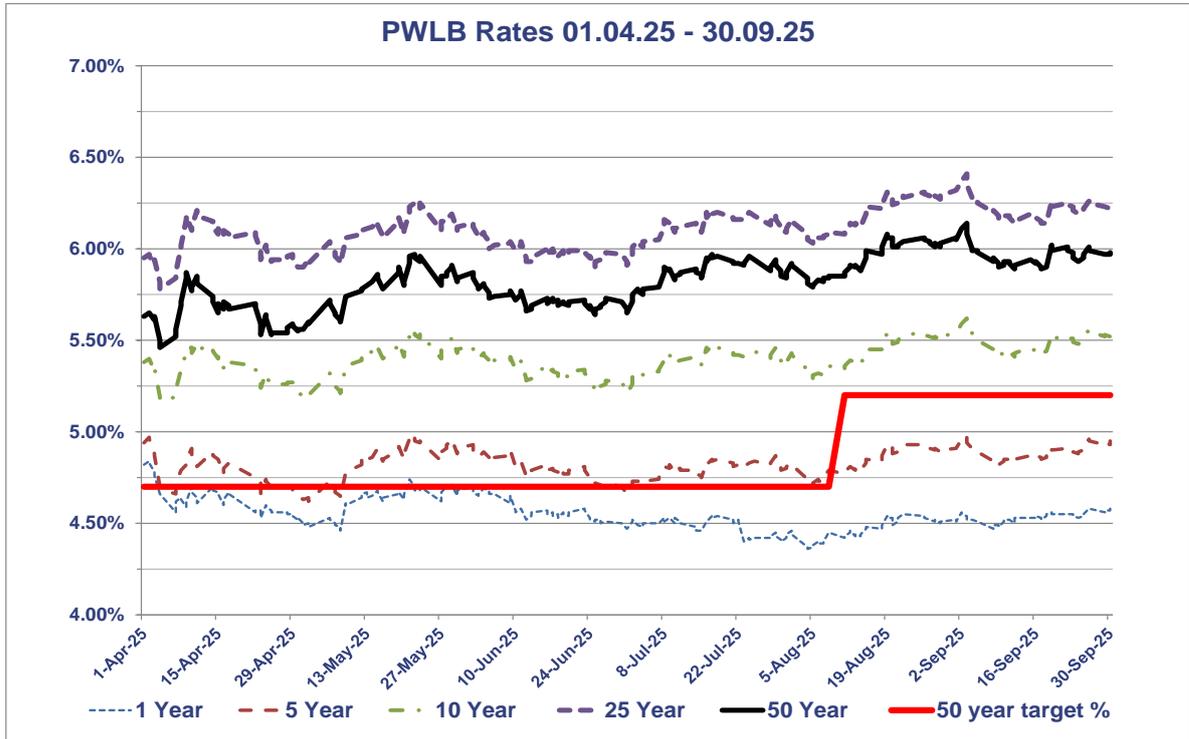
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### MPC meetings: 8 May, 19 June, 7 August, 18 September, 6 November, 18 December 2025

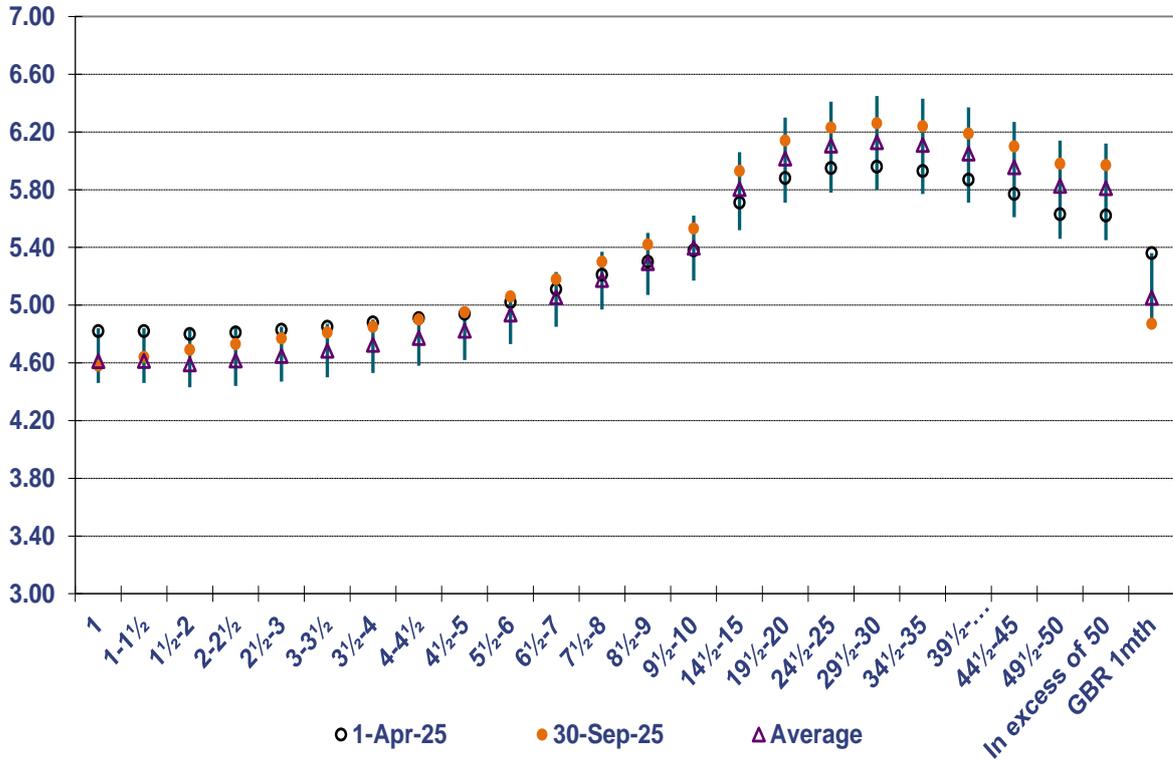
- There were six Monetary Policy Committee (MPC) meetings held between April and December. In May, the Committee cut Bank Rate from 4.50% to 4.25%, while in June policy was left unchanged. In June's vote, three MPC members (Dhingra, Ramsden and Taylor) voted for an immediate cut to 4.00%, citing loosening 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 22 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.

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## PWLB RATES 01.04.25 - 30.09.25



## PWLB Certainty Rate Variations 01.04.25 to 30.09.25



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### HIGH/LOW/AVERAGE PWLB RATES FOR 01.04.25 – 30.09.25

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

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### APPENDIX D

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

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

The key intention of the Guidance is to maintain the current requirement for councils to invest prudently, and that priority is given to security and liquidity before yield. In order to facilitate this objective, the guidance requires this Council to have regard to the CIPFA publication Treasury Management in the Public Services: Code of Practice and Cross-Sectoral Guidance Notes. This Council adopted the code on 01/03/2010 and will apply its principles to all investment activity. In accordance with the Code, the Section 151 Officer has produced its treasury management practices (TMPs). This part, TMP 1 (1) covering investment counterparty policy requires approval each year.

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

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

The investment policy proposed for the Council is:

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

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

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

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

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

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

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

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

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

The monitoring of investment counterparties – The credit rating of counterparties will be monitored regularly. The Council receives credit rating information (changes, rating watches and rating outlooks) from Link Treasury Services as and when ratings change, and counterparties are checked promptly. On occasion ratings may be downgraded when an investment has already been made. The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the Section 151 Officer, and if required new counterparties which meet the criteria will be added to the list.

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

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

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### APPENDIX E

#### APPROVED COUNTRIES FOR INVESTMENTS

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

*Based on lowest available rating (as at 23.12.25)*

##### **AAA**

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

##### **AA+**

- Canada
- U.S.A.

##### **AA**

- Abu Dhabi (UAE)
- Finland
- Qatar

##### **AA-**

- U.K.

##### **A+**

- Belgium
- France

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### **APPENDIX F**

#### **TREASURY MANAGEMENT SCHEME OF DELEGATION**

##### **(i) Full Council**

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

##### **(ii) Corporate Policy and Resources Committee**

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

##### **(iii) Governance and Audit Committee**

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

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### APPENDIX G

#### THE TREASURY MANAGEMENT ROLE OF THE SECTION 151 OFFICER

The s.151 (responsible) officer

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

## APPENDIX 7

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

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### APPENDIX H

#### 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.

## APPENDIX 7

### 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, Executive Business Plan, Medium Term Financial Plan and the Asset Management Plan.
- Schemes within the programme will be prioritised on a council wide basis and the process of assessing investments, against specific criteria, will optimise the benefit and relative importance of potential schemes.
- Responsible Investing (RI) - investing in opportunities that seek to generate both financial value and sustainable growth,
- Socially responsible investing (SRI), also known as sustainable, socially conscious, "green" or ethical investing (ESG), as well as any investment strategy which seeks to consider both financial return and social good.

#### b) Capital Investment Policy

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

#### c) Finance Principles

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

## APPENDIX 7

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

### **d) Asset Management Principles**

The Asset Management Policy ensures that.

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

### **3. Capital Investment Priorities**

The Council's proposed Capital Investment Programme 2026/27 will support the Corporate Plan's key themes contained within the draft Corporate Plan 'Our West Lindsey, Our Future' 2026-2030:

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- 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 -
- 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

## APPENDIX 7

Objectives and delivery of the Executive Business Plan and Service Business Plans in addition to generating returns to support delivery of core services.

The process for includes:

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

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

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

The Capital Programme consists of 4 levels of activity.

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

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

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

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

### **5. Governance of the Capital Investment Programme**

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

## APPENDIX 7

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 Programme Board will receive monthly highlight reports

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

Budget Managers will receive monthly monitoring reports.

### **6. Capital Financing**

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

- Prudential borrowing
- Revenue contributions and Earmarked Reserves
- Capital Receipts

## **APPENDIX 7**

- 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 Earmarking of Reserves for service investment needs, invest to save and invest to earn projects and enhancements to our own

## **APPENDIX 7**

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.

## **APPENDIX 7**

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 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 8

### THE COUNCIL TAX REQUIREMENT 2026/2027

#### 1. Introduction

- 1.1 This Council is the billing Authority for the West Lindsey area and is required to set a Council Tax that will cover not only its own requirements, but also those of the County Council, Police Authority and Town/Parish Councils.
- 1.2 The Localism Act 2011 has introduced a new requirement for a local authority to determine whether the basic amount of council tax for a financial year is excessive, in which case a local referendum would be needed. Schedule 5 of the Localism Act 2011 has inserted a new chapter 4ZA into part 1 of the Local Government Finance Act 1992. Section 52ZB sets out the steps needed to determine the level of tax which would be 'excessive'. These steps are in effect to compare the level of increase in council tax with principles set out by the Secretary of State. The Secretary of State has indicated that, for 2026/27, an increase above 3% or £5, whichever is the greater, in a district council's council tax would be excessive.
- 1.3 The Council's basic amount of council tax recommended for 2026/27 is £256.14 (2025/26 £248.76) a £7.38p or 2.97% increase.

#### 2 Council Tax levels 2026/27

- 2.1 The level of Council Tax will vary between households throughout the District and will depend upon which band and in which Town/Parish the taxpayer lives. A full schedule of Council Taxes by Parish is attached at **Appendix 11**.
- 2.2 Taking account of the above council tax requirements the average Council Tax at Band D for 2026/27 will be set as follows:-

	2025/26	2026/27	Variance	
	£	£	£	%
Lincolnshire County Council	1,625.85	1,673.01	47.16	2.90
Police and Crime Commissioner	318.15	333.09	14.94	4.70
West Lindsey District Council	248.76	256.14	7.38	2.97
Parish Council Average	87.01	92.00	4.99	5.73
<b>Total Average Council Tax</b>	<b>2,279.77</b>	<b>2,354.24</b>	<b>74.47</b>	<b>3.27</b>

- 2.3 Although the increase in total average Town/Parish Precepts is 3.27% the impact on the individual Town/Parish Councils will vary according to the amount by which each has increased its precept.

## APPENDIX 8

### 3. Recommendations - Council Tax Requirements 2026/27

- 3.1 It be noted that on 26 January 2026 the Council calculated the Council Tax Base 2026/27.
- a) for the whole Council area as 33,543.15 (32,756.75 2025/26) [Item T in the formula in Section 31b of the Local Government Finance Act 1992, as amended (the “Act”)]; and
  - b) for dwellings in those parts of its area to which a Parish precept relates as in the attached **Appendix 11**.
- 3.2 The council tax requirement for the Council’s own purposes for 2026/27 (excluding Parish precepts) is £8,591,800.
- 3.3 The following amounts be calculated for the year 2026/27 in accordance with Sections 31 to 36 of the Act:
- a) £47,892,600 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Local Government Finance Act 1992. **(Gross expenditure including Parish Precepts and contribution to reserves)**
  - b) £36,214,700 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act. **(Total income including contribution from reserves)**
  - c) £11,677,900 being the amount by which the aggregate at 3.3(a) above exceeds the aggregate at 3.3(b) above, calculated by the Council, in accordance with Section 31A(4) of the Act, as its **Council Tax requirement for the year (including Parish precepts)**.
  - d) £348.15 being the amount at 3.3(c) above (item R), all divided by Item T (3.1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
  - e) £3,086,100 being the aggregate amount of all special items **(total parish precepts)** referred to in Section 34(1) of the Act (as per the attached Appendix J)
  - f) £256.14 being the amount at 3.3(d) above less the result given by dividing the amount at 3.3(e) above by Item T (3.1(a) above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates. **(WLDC Band D average)**

## APPENDIX 8

- 3.4 That the amounts stated in the “Total” column of Appendix 10 to this resolution be calculated by adding to the amount at (f) above the amounts of special item or items relating to dwellings in those parts of the Council’s area mentioned in Appendix 10 divided in each case by the individual tax bases (Appendix 9) set by the Council in accordance with Section 34(3) of the Act, as the basic amounts of its Council Tax for the year for dwellings in those parts of its area to which one or more special items relate. **(Band D Council Taxes for the WLDC and individual parishes)**
- 3.5 That the amounts stated in Appendix 11 to this resolution be calculated by multiplying the aggregate of the amounts at (f) above and 3.4 above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in valuation Band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands. **(All valuation band council taxes for WLDC and individual parishes).**
- 3.6 To note that the County Council and the Police Authority have issued precepts to the Council in accordance with Section 40 of the local Government Finance Act 1992 for each category of dwellings in the Council’s area as indicated in the table below.
- 3.7 That the Council, in accordance with Sections 30 to 36 of the local Government Finance Act 1992, hereby sets the aggregate amounts shown in the table below as the amounts of Council Tax for 2026/27 for each part of its area and for each of the categories of dwellings.

Band	West Lindsey DC £	Lincolnshire CC £	Police & Crime Commissioner Lincolnshire £	Aggregate Council Tax £
A	170.76	1,115.34	222.06	1,508.16
B	199.22	1,301.23	259.07	1,759.52
C	227.68	1,487.12	296.08	2,010.88
D	256.14	1,673.01	333.09	2,262.24
E	313.06	2,044.79	407.11	2,764.96
F	369.98	2,416.57	481.13	3,267.68
G	426.90	2,788.35	555.15	3,770.40
H	512.28	3,346.02	666.18	4,524.48

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

## **APPENDIX 8**

Appendix 12 as the levels of Council Tax for the year 2026/27 for each of the categories of dwellings shown in that Appendix.

- 3.9 To determine that the Council's basic amount of Council Tax for 2026/27 is not excessive in accordance with principles approved under Section 52ZB Local Government Finance Act 1992.

### **4. Recommendation**

- 4.1 That the Council approves the recommendations set out above and the levels of Council Tax for the year 2026/27 in respect of each of the areas in the District as set out in the appendices to this report.

# APPENDIX 9

## Parish Tax Base 2026/2027

Parish	2026/27 Tax Base £
Aisthorpe	40.38
Bardney - Apley - Stainfield	757.29
Bigby	176.24
Bishop Norton	141.77
Blyborough	34.81
Blyton	410.10
Brampton	32.24
Brattleby	52.54
Broadholme	39.19
Brocklesby	32.75
Brookenby	181.85
Broxholme	30.03
Bullington	11.63
Burton	444.39
Buslingthorpe	21.81
Cabourne	29.96
Caenby	32.43
Caistor	1,058.00
Cammeringham	52.65
Cherry Willingham	1,423.75
Claxby	69.93
Corringham	196.49
Dunholme	902.51
East Ferry	41.44
East Stockwith	70.58
Faldingworth	188.63
Fenton	171.32
Fillingham	93.98
Fiskerton	385.72
Friesthorpe	11.71
Fulnetby	4.32
Gainsborough	5,375.41
Glentham	179.04
Glentworth	127.56
Goitho	34.24
Grange de Lings	14.78
Grasby	190.38
Grayingham	61.89
Great Limber	80.87
Greetwell	551.84
Hackthorn - Cold Hanworth	86.65
Hardwick	20.84
Harpwell	23.48
Heapham	43.97
Hemswell	132.01

Parish	2026/27 Tax Base £
Hemswell Cliff	202.19
Holton Beckering	45.84
Holton le Moor	58.87
Ingham	363.45
Keelby	731.32
Kettlethorpe	168.84
Kexby	116.50
Kirmond le Mire	15.56
Knaith	128.41
Langworth - Barlings - Newball	251.36
Laughton	150.43
Lea	426.89
Legsby	78.84
Linwood	39.10
Lissington	52.62
Market Rasen	1,375.90
Marton - Gate Burton	260.00
Middle Rasen	811.22
Morton	446.03
Nettleham	1,764.96
Nettleton	254.88
Newton-On-Trent	143.02
Normanby le Wold	20.21
Normanby-By-Spital	142.63
North Carlton	96.43
North Kelsey	362.71
North Willingham	55.53
Northorpe	49.18
Osgodby	227.04
Owersby	110.67
Owmy-By-Spital	117.69
Pilham	26.13
Rand	19.95
Reepham	345.17
Riby	52.62
Riseholme	128.57
Rothwell	73.97
Saxby	17.87
Saxilby - Ingleby	1,679.52
Scampton	387.02
Scottern	388.18
Scotter	1,183.55
Scotton	232.49
Searby cum Owmy	81.25
Sixhills	15.80

Parish	2026/27 Tax Base £
Snarford	14.79
Snelland	29.90
Snitterby	93.85
Somerby	26.90
South Carlton	36.52
South Kelsey	228.47
Spridlington	94.59
Springthorpe	61.13
Stainton le Vale	37.32
Stow	135.99
Sturton-By-Stow	531.33
Sudbrooke	802.91
Swallow	94.07
Swinhope	54.85
Tealby	284.16
Thonock	8.87
Thoresway	40.80
Thorganby	14.81
Thorpe le Fallows	6.72
Toft Newton	133.77
Torksey	289.49
Upton	176.64
Waddingham	215.36
Walesby	115.38
Walkerith	25.46
Welton	1,752.45
West Firsby	10.84
West Rasen	29.64
Wickenby	83.81
Wildsworth	29.48
Willingham	202.19
Willoughton	116.85
<b>Total</b>	<b>33,543.15</b>

## APPENDIX 10

### PARISH PRECEPTS 2026/2027

(Determination of Council Tax Where Special Items Apply)

PARISH	PARISH PRECEPT	PARISH COUNCIL TAX	DISTRICT COUNCIL TAX	TOTAL
	£	£	£	£
Bardney - Apley - Stainfield	90,033.00	118.89	256.14	375.03
Bigby	9,400.00	53.34	256.14	309.48
Bishop Norton	6,937.00	48.93	256.14	305.07
Blyton	7,400.00	18.04	256.14	274.18
Brattleby	3,850.00	73.28	256.14	329.42
Broadholme	900.00	22.97	256.14	279.11
Brookenby	27,400.00	150.67	256.14	406.81
Burton	9,400.00	21.15	256.14	277.29
Caistor	143,399.00	135.54	256.14	391.68
Cammeringham	900.00	17.09	256.14	273.23
Cherry Willingham	108,050.00	75.89	256.14	332.03
Claxby	6,900.00	98.67	256.14	354.81
Corringham	17,900.00	91.10	256.14	347.24
Dunholme	57,412.00	63.61	256.14	319.75
East Stockwith	4,900.00	69.42	256.14	325.56
Faldingworth	9,726.00	51.56	256.14	307.70
Fenton	10,080.00	58.84	256.14	314.98
Fillingham	6,516.00	69.33	256.14	325.47
Fiskerton	19,000.00	49.26	256.14	305.40
Gainsborough	748,120.00	139.17	256.14	395.31
Glentham	11,317.00	63.21	256.14	319.35
Glentworth	11,483.00	90.02	256.14	346.16
Grasby	5,840.00	30.68	256.14	286.82
Great Limber	11,700.00	144.68	256.14	400.82
Greetwell	17,380.00	31.49	256.14	287.63
Hackthorn - Cold Hanworth	2,500.00	28.85	256.14	284.99
Heapham	400.00	9.10	256.14	265.24
Hemswell	12,100.00	91.66	256.14	347.80
Hemswell Cliff	19,131.00	94.62	256.14	350.76
Ingham	27,063.00	74.46	256.14	330.60
Keelby	29,758.00	40.69	256.14	296.83
Kettlethorpe	13,400.00	79.37	256.14	335.51
Kexby	2,500.00	21.46	256.14	277.60
Knaith	5,190.00	40.42	256.14	296.56
Langworth - Barlings - Newba	35,715.00	142.09	256.14	398.23
Laughton	10,000.00	66.48	256.14	322.62
Lea	22,670.00	53.11	256.14	309.25
Legsby	1,900.00	24.10	256.14	280.24
Market Rasen	218,900.00	159.10	256.14	415.24

## APPENDIX 10

PARISH	PARISH PRECEPT	PARISH COUNCIL TAX	DISTRICT COUNCIL TAX	TOTAL
	£	£	£	£
Marton - Gate Burton	17,900.00	68.85	256.14	324.99
Middle Rasen	21,241.00	26.18	256.14	282.32
Morton	17,016.00	38.15	256.14	294.29
Nettleham	223,250.00	126.49	256.14	382.63
Nettleton	14,350.00	56.30	256.14	312.44
Newton-On-Trent	16,900.00	118.17	256.14	374.31
Normanby-By-Spital	9,975.00	69.94	256.14	326.08
North Kelsey	22,735.00	62.68	256.14	318.82
Northorpe	3,530.00	71.78	256.14	327.92
Osgodby	10,900.00	48.01	256.14	304.15
Owersby	1,893.00	17.10	256.14	273.24
Owmbly-By-Spital	11,565.00	98.27	256.14	354.41
Reepham	13,773.00	39.90	256.14	296.04
Riby	600.00	11.40	256.14	267.54
Riseholme	2,400.00	18.67	256.14	274.81
Rothwell	4,237.00	57.28	256.14	313.42
Saxby	150.00	8.39	256.14	264.53
Saxilby - Ingleby	308,150.00	183.48	256.14	439.62
Scampton	23,900.00	61.75	256.14	317.89
Scothern	29,900.00	77.03	256.14	333.17
Scotter	73,963.00	62.49	256.14	318.63
Scotton	13,900.00	59.79	256.14	315.93
Snitterby	4,004.00	42.66	256.14	298.80
South Kelsey	18,315.00	80.16	256.14	336.30
Spridlington	4,400.00	46.52	256.14	302.66
Springthorpe	1,154.00	18.88	256.14	275.02
Stow	6,200.00	45.59	256.14	301.73
Sturton-By-Stow	42,400.00	79.80	256.14	335.94
Sudbrooke	39,500.00	49.20	256.14	305.34
Swallow	11,893.00	126.43	256.14	382.57
Tealby	17,900.00	62.99	256.14	319.13
Toft Newton	10,508.00	78.55	256.14	334.69
Torksey	17,400.00	60.11	256.14	316.25
Upton	8,400.00	47.55	256.14	303.69
Waddingham	10,400.00	48.29	256.14	304.43
Walesby	2,630.00	22.79	256.14	278.93
Welton	272,250.00	155.35	256.14	411.49
Wickenby	4,355.00	51.96	256.14	308.10
Willingham	15,900.00	78.64	256.14	334.78
Willoughton	9,122.00	78.07	256.14	334.21
<b>TOTAL</b>	<b>3,086,129.00</b>	<b>5,267.98</b>		

## APPENDIX 11

### Determination of Amounts of Council Tax for Each Category and Dwelling in Each Part of the Area 2026/2027

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Aisthorpe	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Apley	208.35	250.02	291.69	333.36	375.03	458.37	541.71	625.05	750.06	118.89
Bardney	208.35	250.02	291.69	333.36	375.03	458.37	541.71	625.05	750.06	118.89
Barlings	221.24	265.49	309.73	353.98	398.23	486.73	575.22	663.72	796.46	142.09
Bigby	171.93	206.32	240.71	275.09	309.48	378.25	447.03	515.80	618.96	53.34
Bishop Norton	169.48	203.38	237.28	271.17	305.07	372.86	440.66	508.45	610.14	48.93
Blyborough	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Blyton	152.32	182.79	213.25	243.72	274.18	335.11	396.04	456.97	548.36	18.04
Brampton	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Brattleby	183.01	219.61	256.22	292.82	329.42	402.62	475.83	549.03	658.84	73.28
Broadholme	155.06	186.07	217.09	248.10	279.11	341.13	403.16	465.18	558.22	22.97
Brocklesby	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Brookenby	226.01	271.21	316.41	361.61	406.81	497.21	587.61	678.02	813.62	150.67
Broxholme	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Bullington	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Burton	154.05	184.86	215.67	246.48	277.29	338.91	400.53	462.15	554.58	21.15
Buslingthorpe	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Cabourne	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Caenby	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Caistor	217.60	261.12	304.64	348.16	391.68	478.72	565.76	652.80	783.36	135.54
Cammeringham	151.79	182.15	212.51	242.87	273.23	333.95	394.67	455.38	546.46	17.09
Cherry Willingham	184.46	221.35	258.25	295.14	332.03	405.81	479.60	553.38	664.06	75.89
Claxby	197.12	236.54	275.96	315.39	354.81	433.66	512.50	591.35	709.62	98.67
Cold Hanworth	158.33	189.99	221.66	253.32	284.99	348.32	411.65	474.98	569.98	28.85
Corringham	192.91	231.49	270.08	308.66	347.24	424.40	501.57	578.73	694.48	91.10

## APPENDIX 11

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Dunholme	177.64	213.17	248.69	284.22	319.75	390.81	461.86	532.92	639.50	63.61
East Ferry	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
East Stockwith	180.87	217.04	253.21	289.39	325.56	397.91	470.25	542.60	651.12	69.42
Faldingworth	170.94	205.13	239.32	273.51	307.70	376.08	444.46	512.83	615.40	51.56
Fenton	174.99	209.99	244.98	279.98	314.98	384.98	454.97	524.97	629.96	58.84
Fillingham	180.82	216.98	253.14	289.31	325.47	397.80	470.12	542.45	650.94	69.33
Fiskerton	169.67	203.60	237.53	271.47	305.40	373.27	441.13	509.00	610.80	49.26
Friesthorpe	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Fulnetby	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Gainsborough	219.62	263.54	307.46	351.39	395.31	483.16	571.00	658.85	790.62	139.17
Gate Burton	180.55	216.66	252.77	288.88	324.99	397.21	469.43	541.65	649.98	68.85
Glentham	177.42	212.90	248.38	283.87	319.35	390.32	461.28	532.25	638.70	63.21
Glentworth	192.31	230.77	269.24	307.70	346.16	423.08	500.01	576.93	692.32	90.02
Golto	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Grange de Lings	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Grasby	159.34	191.21	223.08	254.95	286.82	350.56	414.30	478.03	573.64	30.68
Grayingham	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Great Limber	222.68	267.21	311.75	356.28	400.82	489.89	578.96	668.03	801.64	144.68
Greetwell	159.79	191.75	223.71	255.67	287.63	351.55	415.47	479.38	575.26	31.49
Hackthorn	158.33	189.99	221.66	253.32	284.99	348.32	411.65	474.98	569.98	28.85
Hardwick	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Harpwell	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Heapham	147.36	176.83	206.30	235.77	265.24	324.18	383.12	442.07	530.48	9.10
Hemswell	193.22	231.87	270.51	309.16	347.80	425.09	502.38	579.67	695.60	91.66
Hemswell Cliff	194.87	233.84	272.81	311.79	350.76	428.71	506.65	584.60	701.52	94.62

## APPENDIX 11

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Holton Beckering	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Holton Le Moor	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Ingham	183.67	220.40	257.13	293.87	330.60	404.07	477.53	551.00	661.20	74.46
Keelby	164.91	197.89	230.87	263.85	296.83	362.79	428.75	494.72	593.66	40.69
Kettlethorpe	186.39	223.67	260.95	298.23	335.51	410.07	484.63	559.18	671.02	79.37
Kexby	154.22	185.07	215.91	246.76	277.60	339.29	400.98	462.67	555.20	21.46
Kirmond Le Mire	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Knaith	164.76	197.71	230.66	263.61	296.56	362.46	428.36	494.27	593.12	40.42
Langworth	221.24	265.49	309.73	353.98	398.23	486.73	575.22	663.72	796.46	142.09
Laughton	179.23	215.08	250.93	286.77	322.62	394.31	466.01	537.70	645.24	66.48
Lea	171.81	206.17	240.53	274.89	309.25	377.97	446.69	515.42	618.50	53.11
Legsby	155.69	186.83	217.96	249.10	280.24	342.52	404.79	467.07	560.48	24.10
Linwood	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Lissington	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Market Rasen	230.69	276.83	322.96	369.10	415.24	507.52	599.79	692.07	830.48	159.10
Marton	180.55	216.66	252.77	288.88	324.99	397.21	469.43	541.65	649.98	68.85
Middle Rasen	156.84	188.21	219.58	250.95	282.32	345.06	407.80	470.53	564.64	26.18
Morton	163.49	196.19	228.89	261.59	294.29	359.69	425.09	490.48	588.58	38.15
Nettleham	212.57	255.09	297.60	340.12	382.63	467.66	552.69	637.72	765.26	126.49
Nettleton	173.58	208.29	243.01	277.72	312.44	381.87	451.30	520.73	624.88	56.30
Newball	221.24	265.49	309.73	353.98	398.23	486.73	575.22	663.72	796.46	142.09
Newton-On-Trent	207.95	249.54	291.13	332.72	374.31	457.49	540.67	623.85	748.62	118.17
Normanby Le Wold	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Normanby-By-Spital	181.16	217.39	253.62	289.85	326.08	398.54	471.00	543.47	652.16	69.94
North Carlton	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00

## APPENDIX 11

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
North Kelsey	177.12	212.55	247.97	283.40	318.82	389.67	460.52	531.37	637.64	62.68
North Willingham	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Northorpe	182.18	218.61	255.05	291.48	327.92	400.79	473.66	546.53	655.84	71.78
Osgodby	168.97	202.77	236.56	270.36	304.15	371.74	439.33	506.92	608.30	48.01
Owersby	151.80	182.16	212.52	242.88	273.24	333.96	394.68	455.40	546.48	17.10
Owmbly-by-Spital	196.89	236.27	275.65	315.03	354.41	433.17	511.93	590.68	708.82	98.27
Pilham	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Rand	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Reepham	164.47	197.36	230.25	263.15	296.04	361.83	427.61	493.40	592.08	39.90
Riby	148.63	178.36	208.09	237.81	267.54	326.99	386.45	445.90	535.08	11.40
Riseholme	152.67	183.21	213.74	244.28	274.81	335.88	396.95	458.02	549.62	18.67
Rothwell	174.12	208.95	243.77	278.60	313.42	383.07	452.72	522.37	626.84	57.28
Saxby	146.96	176.35	205.75	235.14	264.53	323.31	382.10	440.88	529.06	8.39
Saxilby - Ingleby	244.23	293.08	341.93	390.77	439.62	537.31	635.01	732.70	879.24	183.48
Scampton	176.61	211.93	247.25	282.57	317.89	388.53	459.17	529.82	635.78	61.75
Scothern	185.09	222.11	259.13	296.15	333.17	407.21	481.25	555.28	666.34	77.03
Scotter	177.02	212.42	247.82	283.23	318.63	389.44	460.24	531.05	637.26	62.49
Scotton	175.52	210.62	245.72	280.83	315.93	386.14	456.34	526.55	631.86	59.79
Searby Cum Owmbly	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Sixhills	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Snarford	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Snelland	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Snitterby	166.00	199.20	232.40	265.60	298.80	365.20	431.60	498.00	597.60	42.66
Somerby	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
South Carlton	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00

## APPENDIX 11

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
South Kelsey	186.83	224.20	261.57	298.93	336.30	411.03	485.77	560.50	672.60	80.16
Spridlington	168.14	201.77	235.40	269.03	302.66	369.92	437.18	504.43	605.32	46.52
Springthorpe	152.79	183.35	213.90	244.46	275.02	336.14	397.25	458.37	550.04	18.88
Stainfield	208.35	250.02	291.69	333.36	375.03	458.37	541.71	625.05	750.06	118.89
Stainton Le Vale	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Stow	167.63	201.15	234.68	268.20	301.73	368.78	435.83	502.88	603.46	45.59
Sturton by Stow	186.63	223.96	261.29	298.61	335.94	410.59	485.25	559.90	671.88	79.80
Sudbrooke	169.63	203.56	237.49	271.41	305.34	373.19	441.05	508.90	610.68	49.20
Swallow	212.54	255.05	297.55	340.06	382.57	467.59	552.60	637.62	765.14	126.43
Swinhope	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Tealby	177.29	212.75	248.21	283.67	319.13	390.05	460.97	531.88	638.26	62.99
Thonock	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Thoresway	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Thorganby	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Thorpe Le Fallows	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Toft Newton	185.94	223.13	260.31	297.50	334.69	409.07	483.44	557.82	669.38	78.55
Torksey	175.69	210.83	245.97	281.11	316.25	386.53	456.81	527.08	632.50	60.11
Upton	168.72	202.46	236.20	269.95	303.69	371.18	438.66	506.15	607.38	47.55
Waddingham	169.13	202.95	236.78	270.60	304.43	372.08	439.73	507.38	608.86	48.29
Walesby	154.96	185.95	216.95	247.94	278.93	340.91	402.90	464.88	557.86	22.79
Walkerith	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Welton	228.61	274.33	320.05	365.77	411.49	502.93	594.37	685.82	822.98	155.35
West Firsby	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
West Rasen	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Wickenby	171.17	205.40	239.63	273.87	308.10	376.57	445.03	513.50	616.20	51.96
Wildsworth	142.30	170.76	199.22	227.68	256.14	313.06	369.98	426.90	512.28	0.00
Willingham	185.99	223.19	260.38	297.58	334.78	409.18	483.57	557.97	669.56	78.64
Willoughton	185.67	222.81	259.94	297.08	334.21	408.48	482.75	557.02	668.42	78.07

## APPENDIX 12

### Overall Levels of Council Tax 2026/2027

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Aisthorpe	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Apley	1,322.85	1,587.42	1,851.99	2,116.56	2,381.13	2,910.27	3,439.41	3,968.55	4,762.26	118.89
Bardney	1,322.85	1,587.42	1,851.99	2,116.56	2,381.13	2,910.27	3,439.41	3,968.55	4,762.26	118.89
Barlings	1,335.74	1,602.89	1,870.03	2,137.18	2,404.33	2,938.63	3,472.92	4,007.22	4,808.66	142.09
Bigby	1,286.43	1,543.72	1,801.01	2,058.29	2,315.58	2,830.15	3,344.73	3,859.30	4,631.16	53.34
Bishop Norton	1,283.98	1,540.78	1,797.58	2,054.37	2,311.17	2,824.76	3,338.36	3,851.95	4,622.34	48.93
Blyborough	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Blyton	1,266.82	1,520.19	1,773.55	2,026.92	2,280.28	2,787.01	3,293.74	3,800.47	4,560.56	18.04
Brampton	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Brattleby	1,297.51	1,557.01	1,816.52	2,076.02	2,335.52	2,854.52	3,373.53	3,892.53	4,671.04	73.28
Broadholme	1,269.56	1,523.47	1,777.39	2,031.30	2,285.21	2,793.03	3,300.86	3,808.68	4,570.42	22.97
Brocklesby	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Brookenby	1,340.51	1,608.61	1,876.71	2,144.81	2,412.91	2,949.11	3,485.31	4,021.52	4,825.82	150.67
Broxholme	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Bullington	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Burton	1,268.55	1,522.26	1,775.97	2,029.68	2,283.39	2,790.81	3,298.23	3,805.65	4,566.78	21.15
Buslingthorpe	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Cabourne	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Caenby	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Caistor	1,332.10	1,598.52	1,864.94	2,131.36	2,397.78	2,930.62	3,463.46	3,996.30	4,795.56	135.54
Cammeringham	1,266.29	1,519.55	1,772.81	2,026.07	2,279.33	2,785.85	3,292.37	3,798.88	4,558.66	17.09
Cherry Willingham	1,298.96	1,558.75	1,818.55	2,078.34	2,338.13	2,857.71	3,377.30	3,896.88	4,676.26	75.89
Claxby	1,311.62	1,573.94	1,836.26	2,098.59	2,360.91	2,885.56	3,410.20	3,934.85	4,721.82	98.67
Cold Hanworth	1,272.83	1,527.39	1,781.96	2,036.52	2,291.09	2,800.22	3,309.35	3,818.48	4,582.18	28.85
Corringham	1,307.41	1,568.89	1,830.38	2,091.86	2,353.34	2,876.30	3,399.27	3,922.23	4,706.68	91.10

## APPENDIX 12

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Dunholme	1,292.14	1,550.57	1,808.99	2,067.42	2,325.85	2,842.71	3,359.56	3,876.42	4,651.70	63.61
East Ferry	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
East Stockwith	1,295.37	1,554.44	1,813.51	2,072.59	2,331.66	2,849.81	3,367.95	3,886.10	4,663.32	69.42
Faldingworth	1,285.44	1,542.53	1,799.62	2,056.71	2,313.80	2,827.98	3,342.16	3,856.33	4,627.60	51.56
Fenton	1,289.49	1,547.39	1,805.28	2,063.18	2,321.08	2,836.88	3,352.67	3,868.47	4,642.16	58.84
Fillingham	1,295.32	1,554.38	1,813.44	2,072.51	2,331.57	2,849.70	3,367.82	3,885.95	4,663.14	69.33
Fiskerton	1,284.17	1,541.00	1,797.83	2,054.67	2,311.50	2,825.17	3,338.83	3,852.50	4,623.00	49.26
Friesthorpe	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Fulnetby	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Gainsborough	1,334.12	1,600.94	1,867.76	2,134.59	2,401.41	2,935.06	3,468.70	4,002.35	4,802.82	139.17
Gate Burton	1,295.05	1,554.06	1,813.07	2,072.08	2,331.09	2,849.11	3,367.13	3,885.15	4,662.18	68.85
Glentham	1,291.92	1,550.30	1,808.68	2,067.07	2,325.45	2,842.22	3,358.98	3,875.75	4,650.90	63.21
Glentworth	1,306.81	1,568.17	1,829.54	2,090.90	2,352.26	2,874.98	3,397.71	3,920.43	4,704.52	90.02
Golto	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Grange de Lings	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Grasby	1,273.84	1,528.61	1,783.38	2,038.15	2,292.92	2,802.46	3,312.00	3,821.53	4,585.84	30.68
Grayingham	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Great Limber	1,337.18	1,604.61	1,872.05	2,139.48	2,406.92	2,941.79	3,476.66	4,011.53	4,813.84	144.68
Greetwell	1,274.29	1,529.15	1,784.01	2,038.87	2,293.73	2,803.45	3,313.17	3,822.88	4,587.46	31.49
Hackthorn	1,272.83	1,527.39	1,781.96	2,036.52	2,291.09	2,800.22	3,309.35	3,818.48	4,582.18	28.85
Hardwick	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Harpwell	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Heapham	1,261.86	1,514.23	1,766.60	2,018.97	2,271.34	2,776.08	3,280.82	3,785.57	4,542.68	9.10
Hemswell	1,307.72	1,569.27	1,830.81	2,092.36	2,353.90	2,876.99	3,400.08	3,923.17	4,707.80	91.66
Hemswell Cliff	1,309.37	1,571.24	1,833.11	2,094.99	2,356.86	2,880.61	3,404.35	3,928.10	4,713.72	94.62
Holton Beckering	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Holton Le Moor	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00

## APPENDIX 12

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Ingham	1,298.17	1,557.80	1,817.43	2,077.07	2,336.70	2,855.97	3,375.23	3,894.50	4,673.40	74.46
Keelby	1,279.41	1,535.29	1,791.17	2,047.05	2,302.93	2,814.69	3,326.45	3,838.22	4,605.86	40.69
Kettlethorpe	1,300.89	1,561.07	1,821.25	2,081.43	2,341.61	2,861.97	3,382.33	3,902.68	4,683.22	79.37
Kexby	1,268.72	1,522.47	1,776.21	2,029.96	2,283.70	2,791.19	3,298.68	3,806.17	4,567.40	21.46
Kirmond Le Mire	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Knaith	1,279.26	1,535.11	1,790.96	2,046.81	2,302.66	2,814.36	3,326.06	3,837.77	4,605.32	40.42
Langworth	1,335.74	1,602.89	1,870.03	2,137.18	2,404.33	2,938.63	3,472.92	4,007.22	4,808.66	142.09
Laughton	1,293.73	1,552.48	1,811.23	2,069.97	2,328.72	2,846.21	3,363.71	3,881.20	4,657.44	66.48
Lea	1,286.31	1,543.57	1,800.83	2,058.09	2,315.35	2,829.87	3,344.39	3,858.92	4,630.70	53.11
Legsby	1,270.19	1,524.23	1,778.26	2,032.30	2,286.34	2,794.42	3,302.49	3,810.57	4,572.68	24.10
Linwood	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Lissington	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Market Rasen	1,345.19	1,614.23	1,883.26	2,152.30	2,421.34	2,959.42	3,497.49	4,035.57	4,842.68	159.10
Marton	1,295.05	1,554.06	1,813.07	2,072.08	2,331.09	2,849.11	3,367.13	3,885.15	4,662.18	68.85
Middle Rasen	1,271.34	1,525.61	1,779.88	2,034.15	2,288.42	2,796.96	3,305.50	3,814.03	4,576.84	26.18
Morton	1,277.99	1,533.59	1,789.19	2,044.79	2,300.39	2,811.59	3,322.79	3,833.98	4,600.78	38.15
Nettleham	1,327.07	1,592.49	1,857.90	2,123.32	2,388.73	2,919.56	3,450.39	3,981.22	4,777.46	126.49
Nettleton	1,288.08	1,545.69	1,803.31	2,060.92	2,318.54	2,833.77	3,349.00	3,864.23	4,637.08	56.30
Newball	1,335.74	1,602.89	1,870.03	2,137.18	2,404.33	2,938.63	3,472.92	4,007.22	4,808.66	142.09
Newton-On-Trent	1,322.45	1,586.94	1,851.43	2,115.92	2,380.41	2,909.39	3,438.37	3,967.35	4,760.82	118.17
Normanby Le Wold	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Normanby-By-Spital	1,295.66	1,554.79	1,813.92	2,073.05	2,332.18	2,850.44	3,368.70	3,886.97	4,664.36	69.94
North Carlton	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
North Kelsey	1,291.62	1,549.95	1,808.27	2,066.60	2,324.92	2,841.57	3,358.22	3,874.87	4,649.84	62.68
North Willingham	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00

## APPENDIX 12

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Northorpe	1,296.68	1,556.01	1,815.35	2,074.68	2,334.02	2,852.69	3,371.36	3,890.03	4,668.04	71.78
Osgodby	1,283.47	1,540.17	1,796.86	2,053.56	2,310.25	2,823.64	3,337.03	3,850.42	4,620.50	48.01
Owersby	1,266.30	1,519.56	1,772.82	2,026.08	2,279.34	2,785.86	3,292.38	3,798.90	4,558.68	17.10
Owmbly-by-Spital	1,311.39	1,573.67	1,835.95	2,098.23	2,360.51	2,885.07	3,409.63	3,934.18	4,721.02	98.27
Pilham	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Rand	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Reepham	1,278.97	1,534.76	1,790.55	2,046.35	2,302.14	2,813.73	3,325.31	3,836.90	4,604.28	39.90
Riby	1,263.13	1,515.76	1,768.39	2,021.01	2,273.64	2,778.89	3,284.15	3,789.40	4,547.28	11.40
Riseholme	1,267.17	1,520.61	1,774.04	2,027.48	2,280.91	2,787.78	3,294.65	3,801.52	4,561.82	18.67
Rothwell	1,288.62	1,546.35	1,804.07	2,061.80	2,319.52	2,834.97	3,350.42	3,865.87	4,639.04	57.28
Saxby	1,261.46	1,513.75	1,766.05	2,018.34	2,270.63	2,775.21	3,279.80	3,784.38	4,541.26	8.39
Saxilby - Ingleby	1,358.73	1,630.48	1,902.23	2,173.97	2,445.72	2,989.21	3,532.71	4,076.20	4,891.44	183.48
Scampton	1,291.11	1,549.33	1,807.55	2,065.77	2,323.99	2,840.43	3,356.87	3,873.32	4,647.98	61.75
Scothern	1,299.59	1,559.51	1,819.43	2,079.35	2,339.27	2,859.11	3,378.95	3,898.78	4,678.54	77.03
Scotter	1,291.52	1,549.82	1,808.12	2,066.43	2,324.73	2,841.34	3,357.94	3,874.55	4,649.46	62.49
Scotton	1,290.02	1,548.02	1,806.02	2,064.03	2,322.03	2,838.04	3,354.04	3,870.05	4,644.06	59.79
Searby Cum Owmbly	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Sixhills	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Snarford	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Snelland	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Snitterby	1,280.50	1,536.60	1,792.70	2,048.80	2,304.90	2,817.10	3,329.30	3,841.50	4,609.80	42.66
Somerby	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
South Carlton	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
South Kelsey	1,301.33	1,561.60	1,821.87	2,082.13	2,342.40	2,862.93	3,383.47	3,904.00	4,684.80	80.16
Spridlington	1,282.64	1,539.17	1,795.70	2,052.23	2,308.76	2,821.82	3,334.88	3,847.93	4,617.52	46.52

## APPENDIX 12

Parish	Disabled Relief	A	B	C	D	E	F	G	H	Parish Band D
	£	£	£	£	£	£	£	£	£	£
Springthorpe	1,267.29	1,520.75	1,774.20	2,027.66	2,281.12	2,788.04	3,294.95	3,801.87	4,562.24	18.88
Stainfield	1,322.85	1,587.42	1,851.99	2,116.56	2,381.13	2,910.27	3,439.41	3,968.55	4,762.26	118.89
Stainton Le Vale	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Stow	1,282.13	1,538.55	1,794.98	2,051.40	2,307.83	2,820.68	3,333.53	3,846.38	4,615.66	45.59
Sturton by Stow	1,301.13	1,561.36	1,821.59	2,081.81	2,342.04	2,862.49	3,382.95	3,903.40	4,684.08	79.80
Sudbrooke	1,284.13	1,540.96	1,797.79	2,054.61	2,311.44	2,825.09	3,338.75	3,852.40	4,622.88	49.20
Swallow	1,327.04	1,592.45	1,857.85	2,123.26	2,388.67	2,919.49	3,450.30	3,981.12	4,777.34	126.43
Swinhope	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Tealby	1,291.79	1,550.15	1,808.51	2,066.87	2,325.23	2,841.95	3,358.67	3,875.38	4,650.46	62.99
Thonock	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Thoresway	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Thorganby	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Thorpe Le Fallows	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Toft Newton	1,300.44	1,560.53	1,820.61	2,080.70	2,340.79	2,860.97	3,381.14	3,901.32	4,681.58	78.55
Torksey	1,290.19	1,548.23	1,806.27	2,064.31	2,322.35	2,838.43	3,354.51	3,870.58	4,644.70	60.11
Upton	1,283.22	1,539.86	1,796.50	2,053.15	2,309.79	2,823.08	3,336.36	3,849.65	4,619.58	47.55
Waddingham	1,283.63	1,540.35	1,797.08	2,053.80	2,310.53	2,823.98	3,337.43	3,850.88	4,621.06	48.29
Walesby	1,269.46	1,523.35	1,777.25	2,031.14	2,285.03	2,792.81	3,300.60	3,808.38	4,570.06	22.79
Walkerith	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Welton	1,343.11	1,611.73	1,880.35	2,148.97	2,417.59	2,954.83	3,492.07	4,029.32	4,835.18	155.35
West Firsby	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
West Rasen	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Wickenby	1,285.67	1,542.80	1,799.93	2,057.07	2,314.20	2,828.47	3,342.73	3,857.00	4,628.40	51.96
Wildsworth	1,256.80	1,508.16	1,759.52	2,010.88	2,262.24	2,764.96	3,267.68	3,770.40	4,524.48	0.00
Willingham	1,300.49	1,560.59	1,820.68	2,080.78	2,340.88	2,861.08	3,381.27	3,901.47	4,681.76	78.64
Willoughton	1,300.17	1,560.21	1,820.24	2,080.28	2,340.31	2,860.38	3,380.45	3,900.52	4,680.62	78.07



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# Pay Policy Statement

2026/27

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 of 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, flexitime, 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.

## **Monitoring Officer**

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 Paul Burkinshaw 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 (2026/2027) is 17.5% of pensionable pay, in addition the Council makes lump sum pension deficit contribution to the local government pension fund which equates to approximately 3.4% 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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Please telephone 01427 676676 or email  
[customer.services@west-lindsey.gov.uk](mailto:customer.services@west-lindsey.gov.uk)**



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

## APPENDIX 14

### Human Resources Statement 2026/2027

Cluster	Business Unit	Budgeted Full Time Equivalent
Corporate	Investment Properties	0.30
<b>Corporate</b>	<b>Total</b>	<b>0.30</b>
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
<b>Thriving Council</b>	<b>Total</b>	<b>114.76</b>

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
<b>Thriving People</b>	<b>Total</b>	<b>53.78</b>
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
<b>Thriving Places</b>	<b>Total</b>	<b>140.62</b>
	<b>Grand Total</b>	<b>309.46</b>



**Council**

**Monday, 2 March 2026**

**Subject: Scampton Expression of Interest**

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:	This reports seeks approval for the submission of an expression of interest for the purchase of former RAF Scampton in partnership with the Council's development partner 'Scampton Holdings Limited'.

**RECOMMENDATION(S):**

1. That Council approve the submission of the expression of interest with Scampton Holdings Limited and delegate final completion of the expression of interest documentation to the Director of Planning, Regeneration and Communities in consultation with the Leader of the Council.

## IMPLICATIONS

### **Legal:**

The site of former RAF Scampton under Land Registry title number LL4288990 has been declared surplus by the Home Office and listed for sale on the open market.

The Council has the power to:

- (i) acquire the site pursuant to section 120 of the Local Government Act 1972.
- (ii) dispose of the site pursuant to section 123 of the Local Government Act 1972.

A procurement exercise compliant with Public Procedure Rules was completed in 2023 and the Council selected Scampton Holdings Limited (SHL) as its development partner for this project. A Development Agreement, with Non-Development Buy Back Option has been drafted by DWP Law and worked on by both parties. The agreement can be finalised once full details of the disposal are available.

The Council have twice previously approved the submission of an expression of interest into the site acquisition process via a public sector disposal route. The site is now being disposed of on the open market and expressions of interest are sought by 6<sup>th</sup> March 2026.

Should the Council be successful in acquiring the land, it would immediately be sold to SHL at the same cost of acquisition (Back to Back). The delivery of the regeneration will be contracted through a Development Agreement and Non Development Buy Back Option. This means that if the plans do not progress the Council has the option to buy back the site (or a phase of the development) from SHL at market value.

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

**Financial : FIN/165/26/CL/SL**

Within the current approved Capital Programme there is £4,750,000 allocated for the purchase of the former RAF Scampton site. This is funded by the Investment for Growth Reserve (we are also investigating alternative financing streams); with the assumption the site would then be sold onto the Council's development partner at the cost of acquisition paid by the Council and therefore generate a capital receipt. It is anticipated that stamp duty will be subject to sub sale relief if the transaction of acquisition and sale occur on the same day (back-to-back transaction) and therefore result in no financial cost to the council.

If the cost were to be higher than £4,750,000, further consideration would need to be given to how the additional costs are funded. The final total purchase cost would be recovered from the Councils Development Partner.

The costs incurred (actuals plus commitments) and funded from the Investment for Growth (IFG) reserve, from 2022/2023 to date total **£728,744**, this includes all previous costs associated with the Council's challenge of asylum use on the site.

Costs of £300,000 are to be recovered from Scampton Holdings Ltd. once the development agreement is signed, which will be returned to the IFG reserve. The balance remaining of the IFG reserve earmarked for Scampton expenditure is currently **£348,056** (including the recovery of £300,000). Legal costs incurred relating to the process of acquisition and sale will be funded from this reserve, as will any costs associated with professional valuations and commercial advice. At this point the reserve is deemed sufficient to meet these costs.

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

**Staffing :**

There are no additional staffing implications arising from this report. This work will continue to be developed by existing resources at West Lindsey District Council and the Central Lincolnshire Local Plans Team, with support where necessary from DWF Law, Cushman and Wakefield, Lincolnshire Legal Services, and 31Ten.

There may be a requirement for further external advice and guidance and the funds are in place if required.

**(N.B.) Where there are staffing implications the report MUST have a HR Ref**

**Equality and Diversity including Human Rights :**

There are no equality, diversity and human right issues arising from this report.

### Data Protection Implications :

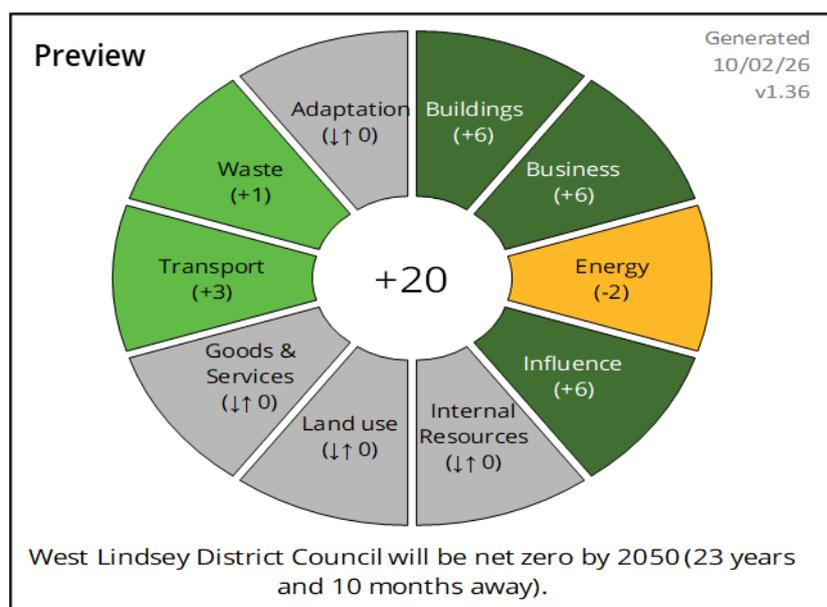
There are no data protection implications arising from this report. Work regarding the future of former RAF Scampton has been subject to Freedom of Information requests and responses supported by the Council's Data Protection and Freedom of Information Officer.

### Climate Related Risks and Opportunities :

The site masterplan produced by Scampton Holdings Limited was assessed to demonstrate how the scheme will deliver net zero development including offsetting of existing homes on the site.

The proposed masterplan proposed the use of a Combined Heat and Power system to sustainably fuel the site. The masterplan seeks to reuse as many of the existing buildings on the site as possible and to establish a sustainable travel plan.

Aviation related uses will have an impact, and work is ongoing to consider sustainable aviation fuels.



### Section 17 Crime and Disorder Considerations :

There are no direct implications from this report.

### Health Implications:

The masterplan proposes uses that will have a positive impact on health and wellbeing. For example, walking heritage trail, sustainable links to existing community and significant opportunity for employment and skills delivery

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

- CP&R – 14<sup>th</sup> April 2022: Approval for submission of expression of interest for potential acquisition of RAF Scampton
- CP&R - 15<sup>th</sup> December 2022: Approval to progress to next stage of site purchase
- CP& R – 9<sup>th</sup> February 2023: Appointment of Scampton Holdings as Development Partner
- CP&R – 12<sup>th</sup> December 2024: Approval for submission of acquisition expression of interest

**Risk Assessment :**

The project risk assessment has been updated to reflect the current position and is included at appendix 2. This is considered commercially sensitive at this stage.

**Call in and Urgency:**

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

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

**Yes**

**No**

**Key Decision:**

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

**Yes**

**No**

## **Executive Summary**

This report seeks approval for the Council to submit an expression of interest to the Home Office, via their agents, Newmark, for the acquisition of former RAF Scampton. The expression of interest would be submitted jointly with the Council's Development Partner, Scampton Holdings Limited (SHL)

At this stage of the process the expression of interest only requires high level detail, setting out the principles of the Council and SHL's proposal. No financial offer is required.

The Council, working with the Home Office have jointly recommissioned the District Valuer to secure an updated valuation from the 2022 work. This valuation would inform a financial offer, should the initial expression of interest be successful.

# 1 Introduction

- 1.1 Since the announcement that RAF Scampton would close in 2018 the Council have been working with partners to secure a sustainable and productive future for the site.
- 1.2 Previous experience of particularly challenging Ministry of Defence (MOD) site disposals in West Lindsey that have a negative impact on communities initially drove this work.
- 1.3 Subsequently, as an improved understanding of the commercial and economic opportunity afforded by the regeneration of the Scampton site emerged, it was clear that the Council might consider options for intervention which would provide a more certain and positive future for the site and the economic fortunes of the district, Lincolnshire and beyond.
- 1.4 In February 2022 the MOD declared RAF Scampton as surplus to operational requirements and listed the site on the government's Electronic Property Information Mapping Service (ePIMs). Working closely with the MOD, the Council decided to make an expression of interest for the potential acquisition of the site.
- 1.5 Having explored a number of options to secure the regeneration and redevelopment of the site, the Council, by way of a compliant procurement exercise sought to contract with a development partner that would have the financial capacity and shared vision to lead the redevelopment works.
- 1.6 This work was delivered during 2022/ 2023 and at a meeting of Corporate Policy and Resources committee in February 2023 Scampton Holdings Limited were appointed as the Council's Development Partner, to deliver the masterplan agreed through the procurement exercise. This was subject to contract and completion of the site acquisition process.
- 1.7 The Development Partner's masterplan remains appropriate and relevant. The masterplan has a vision *'to preserve, protect and enhance the site of Scampton, for the benefit of the people of Lincolnshire by providing aviation heritage, business, aerospace, technology and education opportunities'*.
- 1.8 The masterplan has four focus points that research has shown will provide the best possible outcome for the site and the best value for the local community. At the heart of the proposal is the continued use of Scampton as an operational airfield, which will assist in enabling four congruent business areas:
  - Commercial activity, aerospace, aviation and defence
  - Heritage

- Hospitality and tourism
- Education and research

- 1.9 The proposed delivery model at that time was for the Council to acquire the land from the MOD and through the finalisation of a 10-year Development Agreement with a Non-Development Buy Back Option to secure delivery and the Council's interest, sell the site to SHL in a back-to-back transaction.
- 1.10 Just as the approval was given to proceed with the development Agreement and site acquisition, the Home Office took ownership of the site for asylum accommodation purposes.
- 1.11 Members will be familiar with the litigation and challenge that ensued and ultimately led to the reversal of the decision to use the site for asylum purposes on 5<sup>th</sup> September 2024. This decision was reconsidered during 2025 and again resulted in a decision in October 2025 not to utilise the site for asylum purposes.
- 1.12 In December 2024 the site was declared surplus to requirements and the Council were asked by the Home Office to make an expression of interest via ePIMS.
- 1.13 Following significant and well document scrutiny into the Home Office asylum accommodation strategy and associated costs, it was decided that a marketing exercise was required to determine best value for the future of the site. This process has taken 12 months and on Monday 2<sup>nd</sup> February the site was listed for sale with expressions of interest due by Friday 6<sup>th</sup> March 2026.
- 1.14 Details of the marketing exercise can be found here: [Newmark](#) The site, the built assets, the heritage, the planning context, the sector growth opportunities are described in detail in the marketing materials.

## **2 Current Position and Options**

- 2.1 Given the disposal will now follow an open market approach, a review of the options open to the Council should be considered.
- 2.2 In 2022 the Council agreed a set of key redevelopment and regeneration objectives. These objectives were:
- Comprehensive redevelopment of the entirety of the site including the community areas
  - Be led by a robust business case approach, testing the strategic, economic, financial, commercial and management case
  - Protect and enhance the heritage
  - Ensuring community engagement is at the heart of the masterplan for the future of the site

- Maximise economic benefits by developing opportunities for job creation, research and development and growth of the defence sector.

2.3 The masterplan and principles proposed by SHL still remains valid and whilst time has elapsed since the masterplan and regeneration objectives were agreed, they remain a relevant and useful framework against which to assess the options the Council has in front of it.

2.4 **Option 1: Do nothing.** The Council's work to establish the planning framework, highlight the opportunity for growth in the defence sector, position the significance of the airfield assets and the heritage of the site has been reflected within the marketing materials. The Council have the option to step away from the disposal process and await the outcome of the sale.

Proceeding with this option provides the Council with little certainty of the future of the site, nor the timescales for regeneration and redevelopment. We would be wholly reliant upon the controls within the planning framework to guide future development of the site.

If the Council decide not to progress, SHL would be likely to make bid for the site on the open market, however, their preferred delivery model is to work in partnership with the Council.

This option is not recommended because it does not provide the Council with certainty that the site will be regenerated in a timely manner, serving the best interests of the local community.

2.5 **Option 2: Seek to acquire but develop alternative proposal for delivery.** The Council could decide to step away from the partnership with SHL and look at alternative delivery models. Previous reports to Corporate Policy and Resources Committee have considered options such as a Council led approach and have always concluded that the risks associated would be too great for the Council to bear.

This option is not recommended because previous work has demonstrated that other delivery models are either not viable or considered too high risk for the Council.

2.6 **Option 3: Continue as planned with SHL as development partner.** Whilst SHL could bid for the site alone, and this has been discussed at length, it is concluded that a public / private approach to regenerating this site is key because:

- The next phase of work to finalise the masterplan and adopt through a statutory planning process is significant and developing this work in partnership provides the best chance of success in a timely manner.

- As civic place leaders the Council are well placed to bring together public sector partners such as other authorities, universities and statutory providers to engage in the master planning and regeneration process.
- Aligning and reflecting the priorities of the region into the plans for regeneration provides for best chance of success and will ensure any need for improvements to infrastructure external to the site are well embedded within plans for the region.

2.7 Having considered the options available to the Council, it is considered that delivering the masterplan and achieving the key objectives of regeneration and redevelopment will be achieved, in the timeliest way if the Council continue our strong working relationship with SHL and make a joint expression of interest.

### **3 Next Steps**

- 3.1 With the publication of the marketing exercise the disposal process and timescales are much clearer.
- 3.2 The freehold of the entire site is offered for sale via informal tender. The Home Office have cited that they have a strong preference for unconditional offers for the whole site.
- 3.3 The process of sale is described as a three-stage process. This expression of interest stage being stage one, with a deadline of 6<sup>th</sup> March for submissions. Appendix 1 is the document required for submission and is considered commercially sensitive.
- 3.4 At stage 2 shortlisted parties will be invited to submit site proposal / summary business plan, financial offer and evidence of funding.
- 3.5 Stage 3 would be a clarification stage and the preferred bidder selected.
- 3.6 The Home Office have confirmed that they expect the transaction to be completed by November 2026.
- 3.7 In tandem to the disposal process an updated valuation report is being prepared for the Council and Home Office by the District Valuation office, which would inform any future financial offer.
- 3.8 The submission of a summary business plan at stage 2 with a financial offer would be the subject of a future committee decision.

### **Recommendation**

- 1 That Council approve the submission of the expression of interest with Scampton Holdings Limited and delegate final completion of the

documentation to the Director of Planning, Regeneration and Communities in consultation with the Leader of the Council.

# Agenda Item 11a

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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# Agenda Item 11b

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A  
of the Local Government Act 1972.

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