



Thriving Council Committee

Date: Thursday 25 June 2026

Subject: Budget and Treasury Monitoring – Final Outturn 2025/2026

Report by: Director of Corporate Services (S151 Officer)

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Executive Summary:

This report sets out the final budget outturn position for revenue and capital spend 2025/2026, and requests approval for transfer of the net underspend to Earmarked Reserves.

REVENUE

- Revenue Forecast Out-Turn (after carry-forwards) – Contribution to Reserves **£1.488m**. (-8.14% of Net Revenue Budget – see 2.1 for details of significant variances).
- Carry forwards (see **Appendix 1** for details) – total £0.629m
 - Previously approved use of Earmarked Reserves £0.198m
 - Requests approved at year-end by Leadership Team £0.431m

CAPITAL

- Capital Outturn: Final outturn £7.206m against a revised budget of £14.324m, resulting in a variance of £7.118m (see **Appendix 2** for details).
- £1.698m is requested for carry forward into 2026/2027, £0.653m being net underspends on scheme budgets and £4.767m movements to revenue.

Members are asked to note:

Underspend	£m
ERP Systems Phase 2	(0.398)
Local Authority Housing Fund - Resettlement	(0.167)
Thriving Gainsborough - Resources	(0.056)
Civic Car Replacement	(0.030)
Firewall upgrade & Replacement	(0.016)
Shop Front Improvement	(0.005)
Home Upgrade Grant Phase 2	(0.001)
Market Rasen 3 year vision	(0.001)
Total	(0.674)

Increase in Scheme Budgets	£m
Guildhall Meeting Room equipment	0.001
Disabled Facilities Grants	0.001
Food Waste Collection	0.019
Total	0.021

Movement of Budgets to Revenue	£m
Purchase of RAF Scampton	(4.750)
Member ICT Provision	(0.017)
Total	(4.767)

Drawbacks from 2026/2027	£m
Gainsborough Heritage Regeneration	0.006
Warm Homes Local Grant	0.141
Total	0.147

Carry Forwards into 2026/2027	£m
Thriving Gainsborough - Cinema	(0.342)
Capital Enhancements to Council Properties	(0.289)
1.3 Town Centre Regeneration- commercial premises grant	(0.228)
Carbon Efficiencies - Street Lights	(0.210)
1.1 Flagship Community Grants Programme	(0.137)
Local Authority Housing Fund - Temp Accommodation	(0.108)
Grange Farm - Community Supported Living	(0.100)
Changing Places Unit	(0.098)
CRM System	(0.085)
Vehicle Replacement Programme	(0.065)
Parks Fund Project	(0.047)
5-7 Market Place Redevelopment	(0.045)
Hemswell Cliff Investment for Growth	(0.031)
Northgate Replacement/Upgrade	(0.030)
CCTV Expansion	(0.010)
Thriving Gainsborough - Pocket Park	(0.010)
Thriving Gainsborough - Whitton Gardens	(0.005)
Desktop Refresh	(0.003)
Contact Centre	(0.002)
Total	(1.845)

Variance Against Revised Budget (7.118)

TREASURY MANAGEMENT

Treasury Management Report and monitoring:

- Investments held as of 31st March 2026 were:
 - Average investment interest rate for January to March was 4.047%.
 - Total Investments at the end of Quarter 4 were £19.645m.
 - Bank Balance £0.065m.

The tables below reflect the movement on our investments and borrowing in Quarter 4:

Investment Movements	Qtr. 4 £'m
Investments B/fwd. (at 31.12.2025 including cash held at bank)	15.654
(Less) Net Capital expenditure/ Funding received	0.014
Add PWLB/Other LA Borrowing in year	5.000
Add/(Less) Net Revenue Expenditure	(1.733)
Add/(Less) Net Collection Fund Movement (Ctax/NNDR)	0.775
Investments carried forward (at Period end)	19.710

The prudential borrowing position reflects actual borrowing undertaken from the Public Works Loans Board/Other Local Authorities/Leases and the amount of internal borrowing required to meet the actual costs of borrowing up to the 31st of March 2026. Internal Borrowing is an approved practice whereby external borrowing is delayed by using cash held for other purposes. It allows us to avoid paying interest until the original expenditure planned for the internally borrowed cash is required.

	Qtr.4
Prudential Borrowing	£'m
Total External Borrowing (PWLB)	14.000
Other Local Authorities	10.000
Leases	0.142
Internal Borrowing	11.108
Total Prudential Borrowing at 31.03.2026	35.250

Appendices to Report

1. Details of revenue carry forwards into 2026/2027
2. Capital Investment Programme – budget monitoring table as of 31st March 2026
3. S137 Expenditure 2025/2026
4. UK Shared Prosperity Fund (UKSPF) Update Qtr. 4 2025/2026
5. A summary of the Community Infrastructure Levy (CIL) receipts and expenditure for financial year 2025/2026
6. Planning Applications Statutory Fees schedule 2026/2027
7. Review of Reserves as of 31st March 2026
8. MUFG Interest Rate Forecast 26 March 2026
9. MUFG Monthly Investment Analysis Review March 2026

RECOMMENDATION(S):

- a) Members of the Committee accept the **DRAFT** out-turn position of a £2.117m gross contribution to reserves against the revised budget for 2025/2026, which includes £0.629m of approved revenue carry forwards into 2026/2027. **The remaining balance being a net underspend and contribution to reserves of £1.488m.**
- b) Members approve the creation of a new earmarked reserve 'Planning Fee Reserve'.
- c) Members of the Committee approve the **balance of £1.488m** be transferred as follows (2.2):

- £0.200m contribution to the Maintenance of Facilities Reserve
 - £0.150m contribution to the Health and Wellbeing Reserve – Temporary Accommodation
 - £0.370m contribution to a new Planning Fee Reserve
 - £0.088m contribution to the Business Rates Volatility Reserve
 - £0.645m contribution to the Project Investment Reserve (LGR)
 - £0.035m Transfer to the Business Planning Contingency budget
- d) Members of the Committee approve the use of Earmarked Reserves - £0.303m (2.5.1).
- e) The Committee accepts the use of Earmarked Reserves approved by the Chief Finance Officer using Delegated powers (2.5.2).
- f) Members of the Committee approve the contributions to Earmarked Reserves - £0.073m (2.5.3)
- g) The Committee accepts the contributions to Earmarked Reserves approved by the Chief Finance Officer using Delegated powers (Section 2.5.4).
- h) The Committee approves the amendments to the statutory fees and charges be included in the schedules for 2026/2027 (2.4.2) and recommend to Council for approval.

CAPITAL

- i) The Committee accepts the final Capital Outturn position of £7.206m (Section 3).
- j) Committee approves the amendments to the Capital Schemes 2025/2026 as detailed in 3.2.1 to 3.2.2.
- k) Committee approves the amendments to the Capital Schemes 2026/2027 as detailed in 3.2.3 and 3.3.4.

TREASURY

- l) The Committee accepts the report, the treasury activity and the prudential indicators (Section 4).

FINAL REVENUE BUDGET OUTTURN 2025/2026

2. The final Revenue out-turn for 2025/2026 is a net contribution to reserves of **£1.488m** as detailed in the table below.

This is after taking account of £0.629m of revenue budget carry forwards. The details of which are provided at **Appendix 1**.

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

Cluster	Base Budget £	Revised Budget £	Actual Outturn £	Outturn Variance before Cfws £	Carry Forwards £	Outturn Variance after Cfws £
Our Council	8,461,200	9,158,000	8,501,996	(656,004)	369,500	(286,504)
Our People	2,121,700	2,341,900	2,182,646	(159,254)	112,200	(47,054)
Our Place	5,052,900	5,634,300	4,995,174	(639,126)	147,000	(492,126)
Grand Total	15,635,800	17,134,200	15,679,816	(1,454,384)	628,700	(825,684)
Interest Receivable	(524,700)	(524,700)	(813,789)	(289,089)	0	(289,089)
Investment Income - Property Portfolio	(1,552,700)	(1,670,600)	(1,786,491)	(115,891)	0	(115,891)
Drainage Board Levies	552,600	552,600	552,590	(10)	0	(10)
Parish Precepts	2,850,200	2,850,200	2,850,190	(10)	0	(10)
Interest Payable	686,000	686,000	569,777	(116,223)	0	(116,223)
MRP/VRP (repayment of borrowing)	980,100	980,100	977,754	(2,346)	0	(2,346)
Net Revenue Expenditure	18,627,300	20,007,800	18,029,847	(1,977,953)	628,700	(1,349,253)
Transfer to / (from) General Fund	(156,600)	(2,159,700)	(2,161,894)	(2,194)	0	(2,194)
Transfer to / (from) Earmarked Reserves	2,684,300	2,793,600	2,410,320	(383,280)	0	(383,280)
Amount to be met from Government Grant or Council Tax	21,155,000	20,641,700	18,278,273	(2,363,427)	628,700	(1,734,727)
Funding Income						
Business Rate Retention Scheme	(6,654,900)	(6,141,600)	(5,935,314)	206,286	0	206,286
Collection Fund Surplus - Council Tax	(275,600)	(275,600)	(184,681)	90,919	0	90,919
Parish Councils Tax Requirement	(2,850,200)	(2,850,200)	(2,850,200)	0	0	0
New Homes Bonus	(499,400)	(499,400)	(499,356)	44	0	44
Other Government Grants	(2,726,300)	(2,726,300)	(2,777,230)	(50,930)	0	(50,930)
Council Tax Requirement	(8,148,600)	(8,148,600)	(8,148,600)	0	0	0
TOTAL FUNDING	(21,155,000)	(20,641,700)	(20,395,381)	246,319	0	246,319
Balanced Budget / Funding Target	0	0	(2,117,108)	(2,117,108)	628,700	(1,488,408)

Carry Forwards - Approved at Year End	431,200
Carry Forwards - Use of Earmarked Reserves	197,500
Total Carry Forwards	628,700

2.1 The significant variances against budgets being:

Cluster	EXPENDITURE	Total £000	Direction of Travel From Prev. Qtr.
PRESSURES			
Our Council	Insurance Premiums - Increase due to renewal volume changes.	£30	↑
Our Council / Our Place	Fuel - (£137k) underspend - average price per litre across the year is £1.07 (compared to £1.10 average price per litre for the year 2024/2025). Vehicle repairs and maintenance costs £156k pressure.	£19	↓
Our People	Parish Lighting - Repairs and Maintenance and Electricity.	£44	NEW
Our Council	NNDR collaborative agreement payment.	£32	NEW
	Various forecast outturn variances <£10k.	(£44)	↓
		(£581)	

Cluster	INCOME	Total £000	Direction of Travel From Prev. Qtr.
BUDGETED INCOME EXCEEDED			
Corporate Accounting	Interest Receivable (£289k), Interest Payable (£116k).	(£405)	↑
Our Council	Supplementary Services - Big Bin Hire (7k). Bulky Waste Collections (19k).	(£26)	↑
Our Council	Commercial Waste income due to increased customer base.	(£21)	↑
Our Place	Property Services - Rental income increases.	(£75)	↑
Our Place	Planning Fee Income has exceeded budgeted levels due to completion of a number of large applications.	(£372)	↑
Our People	Trinity Art Centre income has exceeded budgeted levels.	(£40)	New
Our Place	Planning Policy - Legal Charge Refunds relating to previous year costs.	(£40)	New
Funding	Windfall Income: Government Grants - MHCLG - Internal Drainage Board Levies Support.	(£51)	↓
Funding	Business Rates - Net Gain.	(£88)	New

Cluster	INCOME	Total £000	Direction of Travel From Prev. Qtr.
BUDGETED INCOME EXCEEDED			
Corporate Accounting	Interest Receivable (£289k), Interest Payable (£116k).	(£405)	↑
Our Council	Supplementary Services - Big Bin Hire (7k). Bulky Waste Collections (19k).	(£26)	↑
Our Council	Commercial Waste income due to increased customer base.	(£21)	↑
Our Place	Property Services - Rental income increases.	(£75)	↑
Our Place	Planning Fee Income has exceeded budgeted levels due to completion of a number of large applications.	(£372)	↑
Our People	Trinity Art Centre income has exceeded budgeted levels.	(£40)	New
Our Place	Planning Policy - Legal Charge Refunds relating to previous year costs.	(£40)	New
Funding	Windfall Income: Government Grants - MHCLG - Internal Drainage Board Levies Support.	(£51)	↓
Funding	Business Rates - Net Gain.	(£88)	New

Cluster	INCOME	Total £000	Direction of Travel From Prev. Qtr.
BUDGETED INCOME NOT ACHIEVED			
Our Council	Crematorium income is down against budget due to an increase in direct cremations and farewell services.	£61	↑
Our People	Housing Standard - Less Civil penalty notices issued £12k. £25k relates to budgeted income from Selective Licensing scheme which didn't proceed.	£37	↓
Our People	Wellbeing Lincs Responder Service.	£38	New
Our People	Housing Benefits Subsidy - forecast loss of subsidy reclaimed on supported accommodation placements £83k, reduced by budget savings against Housing Benefit administration (£21k).	£62	↑
Our Place	Street Naming and Numbering Income is below budgeted levels.	£13	New
		(£907)	

SERVICE BUDGET VARIANCE	(£658)
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CORPORATE BUDGET VARIANCE	(£830)
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TOTAL VARIANCE	(£1,488)
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2.2 Allocation of the Net Contribution to Reserves

Members are asked to approve the allocation of the net contribution to reserves of **£1.488m** as detailed in the table below:

Forecast Net Contribution to Reserves £000	(1,488)	Notes
Contribution to Maintenance of Facilities Reserve	200	Reduced balance due to large projects funded from reserve e.g. TAC boundary wall.
Contribution to Health and Wellbeing Reserve - Temporary Accommodation (TA)	150	TA Rolled into core spending power from 2026/27. Base budget of £50k - 2025/26 costs c£250k but expected to reduce from 2026/27.
New Planning Fee Reserve	370	Establish Planning Fee Reserve to (a) Smooth impact on budget of the timing of planning application receipts, and (b) Resource Development Management team (in response to ongoing planning consultation).
Contribution to Business Rates Volatility Reserve	88	Business Rates Retention surplus in year to allow for variations against estimates within the MTFP.
Carry Forward to Business Planning Contingency	35	Feasibility study into future options at the Roses site in Gainsborough and surrounding area.
Contribution to Project Investment Reserve (LGR)	645	Remaining balance to build reserve for LGR costs.
Remaining Balance £000	0	

2.3 Significant items (>£10k) of note by Cluster:

2.3.1 Our Council

- **Supplementary Services**

The Bulky Waste Collection service has generated **£0.019m** in additional income for the year.

The Big Bin Hire service was initially introduced for a 12 month period, in July 2025 Committee approved continuing the service as a business as usual offering and has achieved **£0.007m** of net income in 2025/2026.

The expenditure and income budgets for the service have been built into the Medium Term Financial Plan (MTFP) from 2026/2027, with a forecast net income of £0.018m pa.

- **Commercial Waste**

Commercial Waste income has generated **£0.021m** above the target for the year due to an increase in customer base.

- **Insurance Premiums**

There is a pressure of **£0.030m** against the insurance premium budget for 2025/2026. The budget was forecast based on existing information at the time of budget setting. It did not consider any renewal volume changes, such

as changes to property values, and increases in fleet numbers which have occurred since. The final renewal price reflects all known renewal uplifts.

- **Utilities**

There was an overall underspend against utility budgets (gas and electricity) of **£0.052m** during 2025/2026, primarily relating to the Guildhall.

There is a contract in place for electricity up to the 30th September 2028, and gas up to the 31st March 2027. Prices are reviewed annually but fixed for the year ahead to provide a level of certainty around future costs.

Gas at the crematorium is a separate contract until 31st March 2029, again reviewed annually.

- **Software**

There is a total saving across several software contracts of **£0.021m**. Budgets had been set incorporating an inflationary increase to all contracts; however, several didn't increase by the level expected.

- **NNDR Collaborative Agreement Payment**

A one off payment was made in relation to the NNDR collaborative agreement with City of Lincoln Council for contractual increase payable resulting in a pressure against budget of **£0.032m**.

- **Corporate Contingency Budgets**

There are revenue contingency budgets held to:

- mitigate risks
- provide support for projects within approved business plans
- utilise for county wide projects, and
- offset potential pressures identified through the Medium Term Financial Plan where the values and/or timing of spend was unconfirmed at the time of budget setting.

The base budget for 2025/2026 was £0.506m, with £0.472m added as approved carry forwards from 2024/2025 resulting in a revised budget for the year of £0.978m.

£0.473m has been applied in year, £0.219m has been approved for carry forward into 2026/2027 (**Appendix 1**). **£0.286m** has been confirmed as not required during 2025/2026.

- **Crematorium**

There is a pressure on income of £0.061m for standard cremation services, partly due to an increase in direct cremations and farewell services. The MTFP reflects the latest business plan, as presented to Corporate Policy and Resources Committee in October 2024.

2.3.2 Our People

- **Housing Benefit Subsidy**

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

The impact of this for 2025/2026 is a pressure of £0.083m on Housing Subsidy.

This has been reduced by £0.021m budget saving against Housing Benefit administration – with a net pressure of £0.062m.

- **Housing Standards**

There is a pressure on income of £0.037m against the fees and charges budget for this service. £0.012m is due to a reduced number of civil penalty notices being issued in 2025/2026. £0.025m relates to the Selective Licensing Scheme with budgeted income not being realised due to the scheme not proceeding.

- **Wellbeing Lincs Responder Service**

The current contract with East Lindsey District Council to host the Wellbeing Responder Service is for five years, from 13.01.25 to 12.01.30, with potential extensions thereafter.

Initial estimates of the impact of the contract on the bottom line for the Council were a contribution of £0.077m. Following a full year of the service being operational the actual contribution for 2025/2026 was £0.039m – a shortfall of £0.038m.

Within the initial estimate we had over budgeted for certain elements of the contract. The ongoing impact for the MTFP will be reviewed ahead of budget setting for 2027/2028 to reflect actual costs and income generated.

- **Homelessness**

Homelessness and Rough Sleeping Funding of £0.536m was received from the MHCLG for 2025/2026. This funding was sufficient to meet the needs of the service during the year.

The service holds a base budget of £0.05m as WLDC contribution towards the service – this wasn't required during 2025/2026 and is reported as an underspend.

- **Parish Lighting**

The Council holds a budget in order to operate and maintain street lighting in parish areas, including electricity and repairs and maintenance. We have a shared service arrangement with Lincolnshire County Council for the provision of maintenance works and electricity billing. This enables residents to report streetlight faults related to WLDC lights via FixMyStreet and they are directed to Lincolnshire County Council for action. The Council also uses other contractors especially where urgent repair work is required.

The service has reported a pressure for 2025/2026 of £0.044m due to an increase in electricity costs and unforeseen repairs and maintenance.

During the 2025/2026 financial year electricity costs dramatically increased due to various national and global factors beyond our control.

During the period we had a higher volume of streetlight faults requiring maintenance work resulting in increased costs. If a repair related to an older style Sox lamp (not LED), where practicable the repair would include upgrading to LED to achieve longer term sustainability.

During 2026/2027, the Council will continue to complete LED upgrade works on our street lighting. This will help to contribute longer term to reduced maintenance and electricity costs.

- **Trinity Art Centre**

Trinity Art Centre income has exceeded budgeted levels by £0.04m, which is attributable to the success of live performances including the pantomime, bar sales and an increase in secondary venue hire.

2.3.3 Our Place

- **Fuel**

There is an underspend against fuel budgets of £0.137m. The average fuel price for the year was £1.07 per litre (compared to the average price paid per litre during 2024/2025 of £1.10).

This has been offset by a pressure against vehicle repairs and maintenance budgets of £0.156m, due to the responsive and unpredictable nature of works required.

The net impact is a pressure of £0.019m.

Fuel prices mainly follow crude oil prices, which are very sensitive to ongoing geopolitical conflicts. As a result, we have seen an increase in fuel prices in recent months, with the 2026/2027 average fuel price to date being £1.40 per litre – if prices were to continue at that level for the full year we would anticipate a pressure against budget of c£0.07m.

- **Street Cleansing - Hire of Sweepers**

There is an underspend against vehicle hire budgets of £0.089m. The service holds a budget for the hire of sweepers and has entered into a lease agreement for two sweepers during 2025/2026.

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

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

- **Street Naming and Numbering**

Income achieved for the year was £0.013m below the budgeted level due to market factors affecting demand on the service during the year.

- **Planning**

Planning application fee income has generated £0.372m above the target for the year due to the completion of a number of large developments.

Due to the difficulty in forecasting the timing of the completion and receipt of large planning application fees, it is proposed to create a new Earmarked Reserve 'Planning Fees'.

Where a net surplus is generated in year this will be transferred to the reserve at year end and may be drawn down into service, in years where there is a pressure against income budgets due to the timing of completion of large developments (section 2.2). The reserve would smooth the impact on the budget of the timing of planning application receipts.

- **Planning Policy**

Legal charge refunds relating to costs incurred in previous financial years were received in 2025/2026 **£0.04m**.

- **Property Services**

There is additional income of **£0.075m** due to additional income following RPI reviews of rent which were due in year for a number of properties.

2.3.4 Corporate Accounting

- **Interest Payable/Receivable**

Income for interest receivable is **£0.289m** above the revised budget. This is due to the base rate being slightly higher than the peak expected when the budget was set. This combined with pro-active treasury management has meant that the Council is forecast to exceed its interest receivable budget. In addition, there is an underspend on interest payable of **£0.116m** due to a lower borrowing requirement than forecast at the time of budget setting for 2025/2026.

2.3.5 Funding

- **Windfall income**

We have received windfall grant income of **£0.051m** in relation to a Government Grant for internal Drainage Board Levies Support.

- **Business Rates**

There is an overall net gain from Business Rates of **£0.088m**.

It is proposed to transfer the surplus to the Business Rates Volatility Reserve to meet the costs of any variances against the business rate retention scheme in future years. This will increase the balance on the reserve to £2.318m – this equates to c80% of the annual budget for business rates (section 2.2).

2.3.6 Establishment

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

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

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

An underspend of £0.164m is reported against employee costs:

Underspend of £0.164m due to vacancies above the 2% vacancy factor, offset by pressures due to the appointment of temporary resources to cover vacancies. This equates to **-0.96%** of the total employee budget.

2.4 Fees and Charges

2.4.1 £5.503m has been received in Fees and Charges income during 2025/2026 against a budget of £5.015m, a gain of £0.488m.

The significant variances forecast for the year are:

- Planning application fees **£0.372m**
- Trinity Arts Centre – ticket sales and consumables **£0.040m**
- Supplementary Services – bulky waste collections and big bin hire **£0.026m**
- Commercial Waste collections **£0.021m**
- Reduction in street naming and numbering income **£0.013m**
- Housing Standards – reduced civil penalties and selective licensing **£0.037m**
- Crematorium income below target **£0.061m**

2.4.2 Amendment to Fees and Charges Schedule 2026/2027

a) Building Safety Levy (statutory)

A statutory Building Safety Levy is coming into force 1st October 2026, introduced under the Building Safety Act 2022.

This is a government levy (tax) on new residential development and is designed to raise money to fix historic building safety defects (e.g. cladding issues post-Grenfell) and aims to shift remediation costs away from leaseholders and taxpayers and onto the development industry.

Thriving Council Committee		Building Safety Levy			
		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	£	£	
Building Safety Levy					
STAT	Standard Rate	Per square metre	£18.58	£0.00	£18.58 OS
STAT	Previously Developed Rate		£9.29	£0.00	£9.29 OS

b) Planning Application Fees (statutory)

Since 1st April 2025, planning fees are now subject to annual indexation. They increase every year (1st April) by the rate of inflation - as measured by the CPI rate in September (up to a maximum of 10%). They are rounded up or down to the nearest £1.

This is set out in regulation 18A of The Town and Country Planning (Fees for Applications, Deemed Applications, Requests and Site Visits) (England) Regulations 2012 (as amended).

The Planning Fees were published by the MHCLG on the 27th February 2026 and the schedule is provided at **Appendix 6**.

The published fees included fees in relation to the carrying out of any operations connected with exploratory drilling for oil or natural gas and the monitoring of mining and landfill sites which were not previously included in our fees schedule:

Thriving Places Committee		Planning Applications Continued			
		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
		£	£	£	
Operations					
STAT	Exploratory drilling for oil or natural gas	Not more than 7.5ha, per 0.1 ha or part thereof	£725.00	£0.00	£725.00 OS
STAT		More than 7.5ha, £54,255 and an additional £215 for each 0.1h in excess of 7.5ha up to maximum of £427,537	£215.00	£0.00	£215.00 OS
STAT	Exploratory winning and working of oil or natural gas	Not more than 15ha, per 0.1 ha part thereof	£366.00	£0.00	£366.00 OS
STAT		More than 15ha, £54,896 and an additional £215 for each 0.1h in excess of 15ha up to maximum of £111,159	£215.00	£0.00	£215.00 OS
STAT	Exploratory works not covered in drilling, or winning of oil or gas	Not more than 15ha, per 0.1 ha part thereof	£333.00	£0.00	£333.00 OS
STAT		More than 15ha, £49,786 and an additional £196 for each 0.1h in excess of 15ha up to maximum of £111,159	£196.00	£0.00	£196.00 OS
STAT		In any other case, for each 0.1ha site area part therefore, up to maximum £2,676	£309.00	£0.00	£309.00 OS
STAT	Monitoring of mining and landfill sites	The whole or part of the site is active, in any other case £174	£523.00	£0.00	£523.00 OS

2.5 Use of and Contribution to Reserves – Net Movement to Reserves £0.243m.

2.5.1 Use of Reserves – Member Approval Required - £0.303m

The following use of Earmarked Reserves is greater than £0.05m and requires the approval of Thriving Council and Resources committee:

- Thriving Gainsborough – LUF Match Funding Revenue Expenditure:
 - £0.129m from Investment for Growth Reserve
 - £0.174m from Revenue Grants Unapplied Reserve - LUF Capacity & Capability Grant

2.5.2 Use of Reserves – Delegated Decision - £0.165m

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

- £0.021m from Revenue Grants Unapplied Reserve - Elections New burden grant for Canvassers Fees.
- £0.005m from Investment for Growth Reserve - Approved capital spend moved to revenue due to being below deminimus (e.g.<£0.01m). Gainsborough Shop Front Improvement Scheme.
- £0.019m from Maintenance of Facilities Reserve - Condition survey work identified in the SAMP:
 - £0.003m Commercial Properties
 - £0.003m Miscellaneous Properties
 - £0.002m Property Services (other misc. properties)
 - £0.012m Cemeteries
- £0.025m from Enforcement Costs Reserve – Shortfall in civil penalties income 2025/2026.
- £0.019m from Investment for Growth Reserve – Gainsborough Heritage Regeneration Scheme match funding.
- £0.016m from Maintenance of Facilities Reserve – WLDC Parking Strategy 2026-2031 (Parking Matters Ltd.).
- £0.022m from CIL Reserve. Shortfall in CIL income 2025/2026.
- £0.038m from Revenue Grants Unapplied Reserve:
 - £0.015m Levelling Up Parks Fund
 - £0.023m DEFRA Food Waste Transitional Resource Grant

2.5.3 Contribution to Reserves – Member Approval Required £0.073m

The following contributions to Earmarked Reserves are greater than £0.05m and requires the approval of Thriving Council committee:

Balance of Grant with no Conditions to Repay Transferred to Revenue Grants Unapplied:

- £0.073m Home Office - Asylum Dispersal Grant.

2.5.4 Contribution to Reserves – Delegated Decision £0.151m

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

- £0.004m to Community Grant Scheme Reserve. Community lottery income 2025/2026.
- £0.016m to Investment for Growth. Net revenue costs for Scampton (One Public Estate (OPE) funding £38.5k less £22.9k costs).
- Balance of Grants with no Conditions to Repay Transferred to Revenue Grants Unapplied – Total £0.131m:
 - £0.004m MHCLG Healthy Homes Project
 - £0.003m Active Lincolnshire School Games Organiser Fund
 - £0.044m MHCLG Supported Housing Strategy
 - £0.028m MHCLG Renters Right Act 2025
 - £0.027m Defra Biodiversity Net Gain Grant
 - £0.025m Defra Air Quality New Burdens Grant

2.5.5 Review of Reserves

Details of the balances held on usable reserves as of 31st March 2026 and forecast balance to the 31st March 2032 is included within the report for review at **Appendix 7**.

The movements to and from reserves are those which have been formally approved and does not include pipeline projects which are yet to be formalised.

Reserves Name	Balance at 31/03/26 £	Allocation for Reprioritisation £	Use of Allocation for Reprioritisation £	Other Approved Movements - Net Contribution To Reserve £	Other Approved Movements - Net Contribution (From) Reserve £	Estimated Balance at 31/03/32 £
Service Investment / Renewals Total	5,598,451	(852,900)	0	5,722,600	(5,776,300)	4,691,851
Contingency / Risk Total	6,673,434	(650,000)	0	0	(1,306,700)	4,716,734
Investment for Priorities Reserve Total	8,680,038	(5,697,100)	273,700	671,600	(2,100,500)	1,827,738
Earmarked Reserves Total	20,951,923	(7,200,000)	273,700	6,394,200	(9,183,500)	11,236,323
General Fund Balance Total	3,804,707	0	0	0	(258,800)	3,545,906
Capital Receipts Total	1,109,029	(800,000)	0	282,297	(263,100)	328,226
Capital Grants Total	3,609,213	0	0	10,228	0	3,619,441
Usable Reserves Grand Total	29,474,872	(8,000,000)	273,700	6,686,725	(9,705,400)	18,729,897

An update on the balance of usable reserves will be presented to members on a quarterly basis during 2026/2027 as part of budget monitoring reporting and will be further developed following a Government decision on LGR proposals.

A separate 'Annual Review of Usable Reserves' will be presented to Thriving Council Committee in November as part of the MTFs process for 2027/2028.

2.6 Grants

As of 1st April 2025, we had an amount of £1.169m relating to grants received

which had yet to be expended. Budget provision will be created throughout the financial year as required to deliver projects in accordance with grant terms. The final balance as of 31st March 2026 is £1.071m.

The spend eligibility deadline for both UK Shared Prosperity Fund (UKSPF) and Rural England Prosperity Fund (REPF) was previously 31st of March 2026, this has been extended to the 30th of September 2026. Costs must be related to activity that takes place on or before the 30th of September 2026. As schemes are progressing in West Lindsey, this is unlikely to have a significant impact but will provide more time to ensure the grant will be fully utilised. An update on the UKSPF is provided at **Appendix 4**.

2.6.1 Successful Grant Bids and New Grant determinations

The following grants have been received during this period:

Grant Issued By	Grant Name	£
Department for Work & Pensions (DWP)	Rent Allowance	2,450,829
Department for Environment, Food & Rural Affairs (DEFRA)	Extended Producer Responsibility Grant	753,388
North East Lincs Council	UK Shared Prosperity Fund	629,860
Department for Levelling Up, Homes and Communities (MHCLG)	Pride in Place	285,000
Lincolnshire County Council	Household Support Fund	197,955
Department for Levelling Up, Homes and Communities (MHCLG)	Funding Floor	146,518
Midlands Neyt Zero Hub (MNZH)	Warm Homes Local Grant	134,238
Department for Levelling Up, Homes and Communities (MHCLG)	New Home Bonus	124,839
Department for Levelling Up, Homes and Communities (MHCLG)	Recovery Grant	76,192
Lincolnshire County Council	Disabled Facilities Grant top up grant	69,288
Department for Work & Pensions (DWP)	Discretionary Housing Payments	65,338
Department for Work & Pensions (DWP)	Housing Benefit Admin Grant	53,343
Department for Levelling Up, Homes and Communities (MHCLG)	Homelessness	53,133
Department for Levelling Up, Homes and Communities (MHCLG)	Revenue Support Grant	45,906
Department for Levelling Up, Homes and Communities (MHCLG)	Supported Housing	43,846
Lincolnshire County Council	Homes For Ukraine	43,345
National Heritage Lottery	Townscape Heritage (THI)	39,970
Department for Levelling Up, Homes and Communities (MHCLG)	National Insurance grant	31,076
Department for Environment, Food & Rural Affairs (DEFRA)	Air Quality Grant	25,274
Department for Levelling Up, Homes and Communities (MHCLG)	Redmond Review	18,518
Various small grants		16,385
Department for Work & Pensions (DWP)	Rent Rebate	2,760
		5,307,002

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

Other Items for information

2.7 Planning Appeals

In Quarter 4 2025/2026, to the end of March 2026, there were two appeals determined – both of which were dismissed.

Period	Number of Appeals	Allowed	Dismissed
January	2	0	2
February	0	0	0
March	0	0	0
Total for Quarter 4	2	0	2

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

2.8 Aged Debt Summary – Sundry Debtors Aged Debt Summary Final 2025/2026 Monitoring Report

At the end of March 2026, there was a total of £0.170m outstanding debt in the system over 90 days. Much of this debt was over 150 days old (95%) and mainly comprised of:

- Housing £0.057m
- Property Services £0.036m
- Environmental Services £0.032m
- ICT £0.013m

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

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

2024/2025 Total £	Month	90 – 119 days £	120 – 149 days £	150+ days £	2025/2026 Total £
231,309	Quarter 1 - ending May 2025	2,921	14,696	192,303	209,920
233,728	Quarter 2 - ending Sept 2025	50,549	27,313	169,298	247,160
177,446	Quarter 3 - ending Dec 2025	8,526	2,182	169,260	179,967
190,201	Quarter 4 - ending Mar 2026	3,431	5,375	161,299	170,106

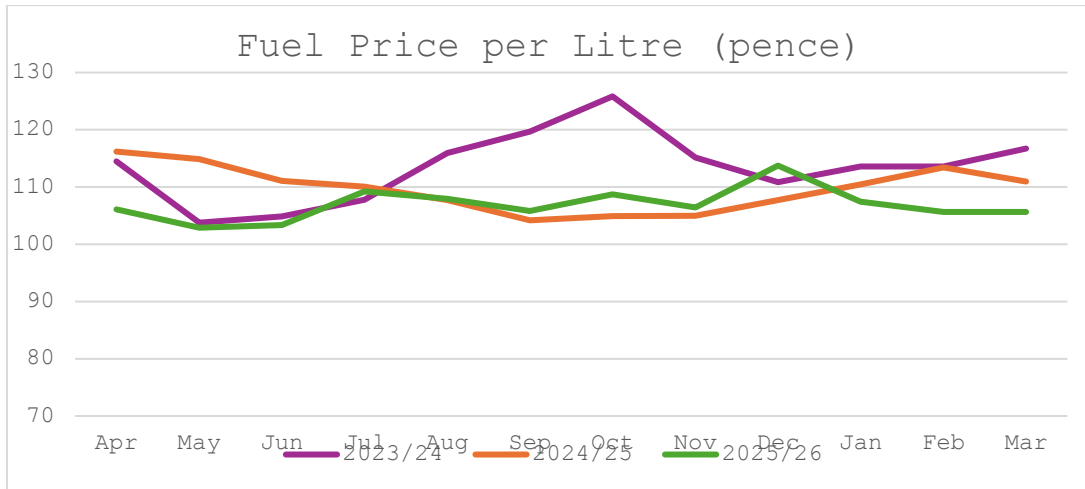
2.9 Changes to the Organisation Structure

2.9.1 There have been no changes to the organisational structure during the period.

2.10 Fuel

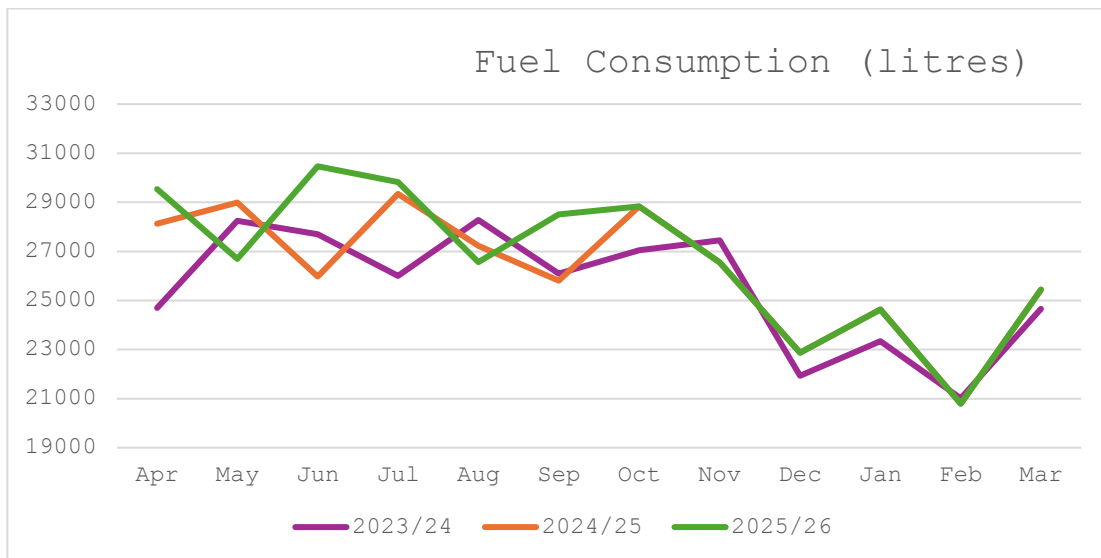
2.10.1 The chart below shows the actual price paid per litre of fuel, in pence, for each year from 2023/2024 to 2025/2026.

The prices shown for 2025/2026 are actuals for the year, for the period April 2025 to March 2026, at an average of £1.07 per litre. The average price paid per litre during 2024/2025 was £1.10.



2.10.2 The chart below show the actual volume of fuel purchased, in litres, for each year from 2023/2024 to 2025/2026.

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



3.1 CAPITAL UPDATE – Final Outturn 2025/2026

3.1.1 The Capital Budget forecast out-turn is £7.206m against a revised budget of £14.324m. This results in a variance (underspend) of **£7.118m**.

This is made up of:

- **£0.653m** net underspend
- **£1.698m** requested carry forward from 2025/2026 to 2026/2027
- **£4.767m** requested budget movement to revenue

3.1.2 Individual Schemes are detailed in the table contained within the report at **Appendix 2** with commentary provided on performance.

3.2 Capital Programme Update 2025/2026

The detailed capital monitoring table is included within the report at **Appendix 2**. The amendments to the following schemes are requested:

3.2.1 Net Underspend Position - **£0.653m**

- **ERP Systems Phase 2** – no further spend anticipated on this scheme, so budget to be returned to reserves **£0.398m**
- **Local Authority Housing Fund** – Budget was allocated according to assumptions made on property prices. These came in lower than those assumed **£0.167m**
- **Thriving Gainsborough Resources** – Scheme now finished with no actual spend on this element of the scheme, so budget to be returned to reserves **£0.056m**
- **Civic Car Replacement** – CP&R meeting on 11/12/25 approved the sale of the civic car. The car has now been sold with proceeds to be held in capital receipts **£0.030m**
- **Food Waste Collection** – Final vehicle was delivered in March 26. £0.019m added for retrofitting 360 cameras to all vehicles which will be funded from unspent capital food waste grant already received **£0.019m**
- **Firewall Upgrade & Replacement** – Procurement completed. Actual capital costs less than anticipated **£0.016m**
- **Shop Front Improvement** – costs moved to revenue as below de-minimis **£0.005m**
- **Home Upgrade Grant Phase 2** – Project now complete, with a small underspend against budget **£0.001m**
- **Market Rasen 3-year vision** – 5-6 Market Place and 16 King Street, now to be funded from UKSPF **£0.001m**
- **Guildhall Meeting Room Equipment** – Installation completed with a small overspend to be funded from reserves **£0.001m**
- **Disabled Facilities Grants** – Additional spend in year, to be funded from additional grant received in year **£0.001m**

3.2.2 Movement of budget to revenue - £4.767m

- **Purchase of RAF Scampton** - Capital scheme is to be removed from the capital programme following advice from our External Auditors who have recommended that the transaction be posted through the revenue account. This is because the Council would be purchasing and selling the site on the same day with net nil impact on the accounts £4.75m
- **Member ICT Provision** - Members ICT equipment will be revenue cost due to value being below de -minimis level £0.017m

3.2.3 Carry Forward request from 2025/2026 into 2026/2027 - £1.845m

- **Thriving Gainsborough, Cinema** – Balance of capital financing for LUF schemes transferred to Cinema project at year end. Overall remaining balance of £0.342m to be carried forward to 2026/2027 onto capital scheme 'Thriving Gainsborough-Final Allocations'.

The reconsolidated budget forms the remaining part of the match funding which is required through the grant funding agreement to be invested in the Levelling Up Programme of works. This includes finalising the letting and fit out contributions for the commercial units which are now within the Council's property portfolio as well as final invoices relating to contract retention periods, legal matters, and remaining works.

- **Capital Enhancements to Council Properties** - Underspend due to delays in projects. Trinity Arts Centre boundary wall project will complete in 2026/2027 and will utilise the budget of £0.289m to be carried forward to 2026/2027.
- **1.3 Town Centre Regeneration- commercial premises grant** - Construction and supply delays on site. Carry forward £0.228m to 2026/2027.
- **Carbon Efficiencies - Street Lights** - LED Street light upgrade work will be phased over multiple financial years. Project to be broken down into manageable areas and is subject to contractor availability. £0.210m carry forward into 2026/2027 - delays due to staffing resources.
- **Warm Homes Local Grant** - Overspent because other councils could not meet delivery. WLDC project delivery increased by 26% however it will be fully funded MNZH. Drawback £0.141m from 2026/2027.
- **1.1 Flagship Community Grants Programme** – UKSPF extended to 30/09/2026. Grants are in the claim process and will be finalised in 2026/2027. Carry forward £0.137m to 2026/2027.
- **Local Authority Housing Fund - Temp Accommodation** - Costings were based on average price per property but were lower than anticipated. ACIS

were also able to utilise two of their properties which also reduced costs. Carry forward £0.108m to 2026/2027 as may need to be repaid.

- **Grange Farm - Community Supported Living** - Site not going to reach practical completion due to utilities not being able to hook the building up within the time frames planned. Carry forward £0.100m to 2026/2027.
- **Changing Places Unit** - Project expected to complete in 2026/2027. Carry forward £0.098m to 2026/2027.
- **CRM System** - £0.050m relates to the AI phase. A portion of this will be transferred to the Contact Centre project once the AI phase starts. The remaining cost will be for CRM development. £0.085m to be carried forward to 2026/2027.
- **Vehicle Replacement Programme** - The only outstanding vehicle purchase as of 31 Mar 2026 is the replacement of the bulky waste vehicle. Budget underspend to fund delivery of vehicle in 2026/2027. Carry forward £0.065m to 2026/2027.
- **Parks Fund Project** - Following the appointment of a temporary Green Spaces Officer this work can now progress and will be completed by 31/03/27. Carry forward £0.047m to 2026/2027.
- **5-7 Market Place Redevelopment** - Awaiting confirmation of final account figure. Carry forward £0.045m to 2026/2027.
- **Hemswell Cliff Investment for Growth** - Carry forward £0.031m to 2026/2027 when the work is expected to be completed.
- **Northgate Replacement/Upgrade** - Work relating to the letter's module is still outstanding. This budget will be required to be carried forward into 2026/2027 to enable it to take place £0.030m.
- **CCTV Expansion** - Final column works to be completed by LCC to enable installation of the last few CCTV cameras. Remaining balance of £0.010m to be carried forward to complete the scheme in 2026/2027.
- **Thriving Gainsborough - Pocket Park** - Retention payment of £0.010m payable April 2026. Carry forward £0.010m to 2026/2027.
- **Gainsborough Heritage Regeneration** - 18 completed, 3 grants awarded, 4 developing schemes / architect appointed. Drawback £0.006m from 2026/27 to cover overspend in 2025/2026.
- **Thriving Gainsborough - Whitton Gardens** - Retention payment of £0.005m payable May 2026. Carry forward £0.005m to 2026/2027.

- **Desktop Refresh** - Orders complete for 2025/2026 carry forward £0.003m to 2026/2027.
- **Contact Centre** – AI Phase still to be completed. Funding will be transferred from Customer Relationship Management (CRM) scheme once the costs are known. Carry forward £0.002m to 2026/27.

3.3 Acquisitions, Disposals and Capital Receipts

3.3.1 The Council has made the following acquisitions during Quarter 4 2025/2026 which have been added to the asset register:

Asset	Acquisition Date	Capital Scheme	Acquisition Amount £
Meeting Room Equipment&TV's	30/01/2026	Guildhall Meeting Room Equipment	12,614
MX16 CPN - 7.5T Food Waste	10/02/2026	Food Waste Collection	13,000
LN26 EVM ISUZU 11T Food waste	27/03/2026	Food Waste Collection	116,310
			141,924

3.3.2 The Council has made the following asset disposals during Quarter 4 2025/2026:

Asset	Disposal Date	Processed Date	Disposal Amount £
YT20 GOP - Skoda Superb	29/01/2026	02/02/2026	15,500
Website Development	05/03/2026	09/03/2026	0
North Warren Rd Depot - Security System	16/03/2026	17/03/2026	0
			15,500

3.3.3 Capital Receipts - The total value of capital receipts received in 2025/2026 at the end of Quarter 4 total £0.019m:

- £0.003m repayments of DFG Grants
- £0.016m sale of civic car

3.3.4 **Increase to Disabled Facilities Grant (DFG) Scheme** - A request is also submitted to increase the DFG budget in 2026/2027 due to additional funding received late in 2025/2026 (11/03/2026). Due to the timing of the funding, budgets had not been increased in 2025/2026 so was not available to be carried forward. The amount requested is £0.058m.

4. TREASURY MONITORING – Quarter 4 (January – March 2026)

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

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

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

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

4.2 Interest received (January - March) is more than the average 7-day Sterling Overnight Index Average (SONIA) (4.02%) with an average yield of 4.047% (including CCLA) and 3.953% (excluding CCLA). The Council budgeted to receive £0.519m of investment income, the outturn is now £0.767m.

4.3 Interest Rate Forecasts

The Council’s treasury advisors, MUFG, have provided the following forecasts on 8th April 2026:

MUFG Corporate Markets Interest Rate View 25.03.26												
	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	3.75	3.75	3.75	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	3.90	3.80	3.80	3.70	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.20	4.10	4.00	3.90	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50
12 month ave earnings	4.60	4.50	4.40	4.20	4.20	4.00	4.00	3.80	3.80	3.80	3.80	3.80
5 yr PWLB	5.00	5.00	4.90	4.80	4.60	4.40	4.20	4.20	4.10	4.10	4.10	4.10
10 yr PWLB	5.50	5.50	5.40	5.30	5.10	4.90	4.70	4.70	4.60	4.60	4.60	4.60
25 yr PWLB	6.00	6.00	5.90	5.80	5.60	5.40	5.20	5.20	5.20	5.20	5.10	5.10
50 yr PWLB	5.80	5.80	5.70	5.50	5.40	5.20	5.00	5.00	5.00	5.00	4.90	4.90

Appendix 8 details MUFG detailed commentary on Interest Rate Forecasts (as of 26 March 26).

4.4 Investments

The Council held investments of £19.645m on 31st March 2026. The table below details these investments for Quarter 4:

Investments at Qtr. 4	Qtr. 4 £m
LGIM Money Market Fund	6.945
CCLA Money Market Fund	5.500
Local Authority	6.000
Lloyds Bank Deposit Account	0.200
CCLA Property Fund	1.000
Insight Money Market Fund	0
Total	19.645

MUFG Monthly Investment Analysis Review March 2026 is included in **Appendix 9**.

4.5 Investment in Local Authority Property Fund (CCLA)

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

4.6 New External Borrowing

New short-term borrowing of £5.0m was taken during Quarter 4, January to March 2026 for cashflow purposes.

4.7 Total Prudential Borrowing at Quarter 4

	Qtr. 4 £m
Prudential Borrowing	
Total External Borrowing	24.000
Total Internal Borrowing	11.108
Leases	0.142
Total Prudential Borrowing	35.250

4.8 Borrowing in advance of need

The Council has not borrowed in advance of need during the period ending 31st March 2026.

4.9 Compliance with Treasury and Prudential Limits

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

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

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

	Original £m	Qtr. 4 £m
Treasury Indicators		
Authorised limit for external debt	40.000	40.000
Operational boundary for external debt	35.000	35.000
External Debt	24.000	24.142
Investments	(13.000)	(19.645)
Net Borrowing	11.000	4,497
Prudential Indicators		
Capital Expenditure	13.383	7,206
Leases	0	142
Capital Financing Requirement (CFR)	35.251	35.250
<i>Of Which is Commercial Property</i>	<i>18.661</i>	<i>18.661</i>
Annual change in CFR*	(0.834)	(0.835)
External Debt	24.000	24.142
Under/(over)borrowing	11.251	11.108
Ratio of financing costs to net revenue stream*	8.94%	8.58%
Incremental impact of capital investment decisions:		
Increase/Reduction (-) in Council Tax (band change per annum)	£0.00	-£10.16

5. STATUTORY REQUIREMENTS TO PUBLISH:

SECTION 137 EXPENDITURE, BUILDING CONTROL ACCOUNT

We are required to publish the following data on our website as part of Statutory Requirements, annually each year. They are included in this report for information.

5.1 SECTION 137 EXPENDITURE

Section 137 of the 1972 Local Government Act (as amended) empowers local authorities to make contributions to certain charitable funds AND not for profit bodies providing a public service in the United Kingdom. For 2025/2026, the maximum amount allowable was £11.10 per head of population (99,208) which equates to £1.101m.

The Council's expenditure in 2025/2026 under this power was £0.498m (£0.566m in 2024/2025), being £0.603m below the maximum amount allowable.

The published data is contained within this report at **Appendix 3**.

5.2 BUILDING CONTROL ACCOUNT

The Building Control Regulations 2010 requires authorities to publish a financial statement relating to the building regulations chargeable and non-chargeable account.

The following statement shows the deficit for the chargeable and non-chargeable work for the year 2025/2026.

	Chargeable 2025/26 £m	Non- Chargeable 2025/26 £m	Total 2025/26 £m
Expenditure for year	0.315	0.270	0.585
Income for year	(0.253)	0	(0.253)
(Surplus)/Deficit for year	0.062	0.270	0.332

5.3 COMMUNITY INFRASTRUCTURE LEVY (CIL)

Following a change in the CIL Regulations 2010 (as amended). The Government have introduced a new reporting requirement called an Infrastructure Funding Statement (IFS), which includes Section 106

monitoring and must be published on or before the 31st of December of that year. The IFS for 2024/2025 is now published on the Council's website and the IFS for 2025/2026 will be published on or before 31st December 2026.

A summary of the CIL receipts and expenditure for financial year 2025/2026 is included at **Appendix 5**.

ASSOCIATED IMPLICATIONS

Legal: None arising as a result of this report.

Financial : FIN/1/27/TC/SL

REVENUE

The revenue out-turn position for 2025/2026 is a gross contribution to reserves of £2.117m against the revised budget for 2025/2026, which includes £0.629m of approved revenue carry forwards into 2026/2027. **The remaining balance being an underspend and contribution to reserves of £1.488m.**

The General Fund Balance as of 31 March 2026 is £3.805m (excluding carry forwards). This includes £1.488m net contribution to reserves which will be allocated from GFB as approved by this committee as proposed at section 2.2. Excluding the year end surplus the balance is £2.317m which is within the range of the minimum working balance agreed by Members of between £2.0m and £2.5m.

Balance of reserves as of 31 March 2026 excluding carry forwards and year-end surplus held in General Fund Balances:

	£m
General Fund Balance	2.317
Earmarked Reserve	20.952
Capital Receipts	1.109
Capital Grants Unapplied	3.609
	27.987

The items with significant variances are contained within this report at 2.1 and 2.3.

CAPITAL

The capital programme outturn for 2025/2026 is expenditure of £7.206m against a revised budget of £14.324m, a variance (underspend) of **£7.118m.**

The amendments to the 2025/2026 capital schemes are detailed at 3.2.1 to 3.2.2.

That amendments to the 2026/2027 capital schemes are detailed at 3.2.3 and 3.3.4.

TREASURY

The Treasury Management activities during the reporting period are disclosed in the body of this report. Total external borrowing is currently £24.142m.

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

Average investments for the quarter 4 (January - March) were £19.067m, which achieved an average rate of interest of 4.047% (October - December

was £17.538m, 4.099%).

Staffing:

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

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

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

LGR implications: None arising as a result of this report.

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

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

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

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

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

Risk Assessment:

This is a monitoring report only.

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

N/A

Call in and Urgency:

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

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

Yes

No

X

Key Decision:

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

Yes

No

X

APPENDIX 1

REVENUE CARRY FORWARDS – USE OF EARMARKED RESERVES

Budget underspends to be carried forward into 2026/2027, which have been previously approved are provided below for information only.

The following carry forwards are approved use of Earmarked Reserves where the project has slipped into future years.

USE OF EARMARKED RESERVES		FINAL 2025/2026		
Cluster	Business Unit	£ 000	Purpose of Carry Forward	Name of Reserve
Thriving People	Community Action - Project Delivery	16	Hemswell Cliff Regeneration - revenue spend to support capital scheme. Prosperous Communities Committee (18.03.25) approved the spend of the capital budget in 2025/2026 with this revenue budget to be carried forward to support the delivery of those projects. Original budget of £10k approved in 2020/2021 (from Community Grant Scheme EMR) , a further £10k approved during 2023/2024 (from Communities at Risk EMR).	Community Grant Scheme
Thriving People	Community Support - Equipment Maintenance	6	£10k in 2025/2026 funded from UKSPF for defibrillator equipment which has resulted in an underspend on the base budget within revenue. Balance on defibrillator scheme equipment budget originally funded from Earmarked Reserves to be carried forward to support the scheme in future years.	Community Grant Scheme
Thriving Places	Economic Regeneration - Consultants	5	Technical support provided from Heritage Lincolnshire for Market Rasen Building Grant Scheme. UKSPF funding has been utilised first due to funding deadlines.	General Fund Balances
Thriving Places	Economic Regeneration - Project Delivery	9	£7.8k Ringfenced budget which we administer on behalf of the Place Board, new business networking collaborations being developed. £1.3k Gainsborough Development Trust legacy funding, project ideas are being developed to meet the original ethos and priorities.	Budget Planning Contingency
Thriving People	Community Environment - Grants and Contributions	62	UKSPF Grant applied in year. Carry forward match funding to be spent by September 2026 due to scheme extension.	General Fund Balances
Thriving Places	Economic Development - Consultants	100	UKSPF Grant applied in year. Carry forward match funding to be spent by September 2026 due to scheme extension.	Feasibility Fund
TOTAL		198		

APPENDIX 1

REVENUE CARRY FORWARDS – APPROVED BY LEADERSHIP TEAM AT YEAR-END 2025/2026

Bids for budget underspends to be carried forward into 2026/2027, which required Leadership Team approval are as follows.

BASE BUDGET C/FWDS PENDING APPROVAL BY LT APRIL 2026		FINAL 2025/2026	
Cluster	Business Unit	£ 000	Purpose of Carry Forward
Thriving Council	Human Resources - Corporate Training	83	Unspent training budget to be carried forward to 2026/2027 in full to support development of staff. Base Budget for 2026/2027, before carry forward, is £60k.
Thriving Council	Members Costs - Councillors Training & Seminar Expenses	11	Unspent member training budget to be carried forward, as not all training delivered as anticipated in year. Mandatory training is required next year along with a programme of softer training. For a number of years the budget has been profiled so we have a double budget in year 1 (induction year) – with the remnants carried over each year throughout the 4 year term of office for councillors. Base Budget for 2026/2027, before carry forward, is £10.8k.
Thriving Council	Financial Services - Salaries	35	Salary underspend arising from in year vacancies. Carry forward to support the transition of officers into new posts within the team by extending the current Finance Business Partner agency contract for up to 3 mths to the 30th June 2026. This will enable handover, training and provide team resilience over the closedown period and quarter 1 monitoring for 2026/2027. Total period of agency contract 9 months.
Thriving Council	Car Parks - Urgent and unforeseen Building Maintenance Works	1	To support the installation of contactless card payment functionality on all Pay & Display machines. This work forms part of the Parking Strategy report and its defined scope. Subject to approval of the strategy in April/May 2026. Agreed with S151 Officer.
	Car Parks - Programmed Maintenance Works	4	
	Car Park - Equipment Maintenance	1	
Thriving Council	Corporate Contingencies - Project Delivery	102	BUDGET PRESSURE CONTINGENCY: 1) £88.3k Remaining balance of the Management Structure savings to be carried forward into 2026/2027 to provide for potential costs arising once the senior structure implemented. 2) Feasibility works (RPT Consulting) for TAC £5k and Gainsborough Leisure £8.8k. Work procured, to take place during 2026/2027.
Thriving Council	Chief Executive - Salaries	5	SALARY CONTINGENCY: Additional Chair & Vice Chair allowances for new policy committee. As reported to G&A 24.03.26, 2026/2027 cost to be funded from contingency budget and reflected in the ongoing base budgets from 2027/2028. Base Budget for 2026/2027, before carry forward, is £53.4k (+ £16.7k Homes Health Restructure).

BASE BUDGET C/FWDS PENDING APPROVAL BY IT APRIL 2026		FINAL 2025/2026	
Cluster	Business Unit	£ 000	Purpose of Carry Forward
Thriving Council	Corporate Contingencies - Project Delivery	1	CEX CONTINGENCY: Vinyl's for staff walkways (based on initial quotes provided March 26). Base Budget for 2026/2027, before carry forward, is £44.8k.
Thriving Council	Corporate Contingencies - Project Delivery	111	BUSINESS PLANNING CONTINGENCY: 1) £8k Procurement of Tiger Prism for telephone reporting. 3-year costs as per draft report pending. 2) £7k Crematorium Review. Commences 13.04.26 due to take 2 months to complete, with 6 days on site. 3) £62k Remaining balance of budget originally earmarked for the implementation of the HR system. System not live as at 31.03.26 and further costs anticipated early 2026 4) £33.7k for Asset Review work to be undertaken early 2026/2027. Base Budget for 2026/2027, before carry forward, is £81.5k.
Thriving Council	Planning Policy - Shared Service	27	£53.7k was carried forward at year end 2024/2025 to support Ecologist costs for 3 years (to Oct 2026). Cost incurred during 2025/2026 of £27k (final figure to be confirmed by NK), leaving a balance remaining of £26.7k. This is requested as a carry forward into 2025/2026 to meet the requirements of the SLA which supports the shared ecologist we have with NK and CoL.
Thriving Council	ICT Infrastructure - Project Delivery	21	Contact Centre Technology: Carry forward of budget to fund compliance costs for income management solution in 2026/2027.
Thriving Places	Housing Standards - Project Delivery	29	Funds which were previously made available for Selective Licensing work (£35k) was approved by Prosperous Communities Committee on the 19th of March 2024 to be made available to support the work within the Private Rented Sector Commitment. As additional healthy homes project funding was received the carry forward wasn't needed during 2025/2026. Remaining balance requested to be carried forward into 2026/2027 to continue this work.
TOTAL		431	
GRAND TOTAL		629	

APPENDIX 2

CAPITAL INVESTMENT PROGRAMME 2025/2026

Cluster/Scheme	Stage	Actuals	Base Budget	Revised Budget incl. Contingency	Forecast Outturn	Over/ (Under) Spend	Carry Forwards/ Drawbacks	Narrative	Expected Completion Date	Contingency Forecast Outturn	Contingency Budget
		£	£	£	£	£	£			£	£
Corporate											
Firewall upgrade & Replacement	Stage 1	19,591	35,200	35,200	19,591	(15,609)	0	Procurement completed. Actual capital costs less than anticipated.	31/08/2025	0	0
Our Council											
Capital Enhancements to Council Properties	BAU	141,493	125,000	430,600	141,492	0	(289,108)	Underspend due to delays in projects. TAC boundary wall project will complete in 2026/27, and will utilise the budget of £289.1k to be c/fwd to 2026/27.	BAU	0	0
Carbon Efficiencies - Street Lights	Stage 3	0	180,000	210,000	0	0	(210,000)	LED street light upgrade work will be phased over multiple financial years. Project to be broken down into manageable areas and is subject to contractor availability. £210k c/fwd into 2026/27 - delays due to staffing resources.	Multi Year	0	0
Civic Car Replacement	Pre Stage 1	0	0	30,000	0	(30,000)	0	CP&R meeting on 11/12/25 approved the sale of the civic car - car will be sold in 2026/27 with proceeds to be held in capital receipts.	N/A	0	0
Contact Centre	Stage 2	0	0	2,100	0	0	(2,100)	AI Phase still to be completed. Funding will be transferred from Customer Relationship Management (CRM) scheme once the cost are known.	31/03/2026	0	0
CRM System	Stage 3	10,350	0	95,400	10,350	0	(85,050)	£50k is AI. A portion of this will be transferred to the Contact Centre project once the AI phase starts. The remaining cost will relate to CRM development. £85k to be c/fwd to 2026/27.	31/03/2027	0	0
Desktop Refresh	BAU	12,321	12,100	14,900	12,321	0	(2,579)	Orders complete for 2025/26 carry forward £2.6k to 2026/27.	31/08/2026	0	0
ERP Systems Phase 2	Stage 2	0	200,000	398,400	0	(398,400)	0	No further spend anticipated.	31/03/2028	0	0
Guildhall Meeting Room equipment	Stage 3	12,614	0	11,900	12,614	714	0	Installation completed.	31/03/2026	0	0
Member ICT Provision	Stage 3	0	0	16,700	0	(16,700)	0	Members ICT equipment will be revenue cost due to value being below diminimus level.	31/10/2025	0	0
Northgate Replacement/Upgrade	Pre Stage 1	0	30,000	30,000	0	0	(30,000)	Work relating to the letters module is still outstanding. This budget will be required to be c/fwd into 2026/27 to enable it to take place.	31/03/2027	0	0
1.1 Flagship Community Grants Programme	Stage 3	167,005	0	303,700	167,005	0	(136,695)	UKSPF Extended to 30/09/2026. Grants are in the claim process and will be finalised in 2026/27. C/fwd £136.7k to 2026/27.	30/09/2026	0	0
Changing Places Unit	Stage 3	2,194	0	100,000	2,194	0	(97,806)	Project expected to complete in 2026/27. C/fwd £97.8k to 2026/27/	31/03/2027	0	0
Disabled Facilities Grants	BAU	984,297	736,200	983,200	984,297	1,097	0	Additional funding received in 2025/26 to cover the £1k shortfall.	BAU	0	0
Grange Farm - Community Supported Living	Stage 3	100,000	100,000	200,000	100,000	0	(100,000)	Site not going to reach practical completion due to utilities not being able to hook the building up within the time frames planned. C/fwd £100k to 2026/27.	31/07/2026	0	0
Home Upgrade Grant Phase 2	Stage 3	1,318,307	0	1,319,300	1,318,307	(993)	0	Project now complete.	31/07/2025	0	0
Local Authority Housing Fund - Resettlement	Stage 3	379,010	410,700	546,200	379,010	(167,190)	0	Budget was allocated according to assumptions made on property prices, these came in lower than those assumed. Budget was reallocated to allow for additionalities within the temporary accommodation element of the project. The MOU with MHCLG allows reallocation between different elements of the project.	31/03/2026	0	0
Local Authority Housing Fund - Temp Accommodation	Stage 3	598,073	385,500	705,700	598,073	0	(107,627)	Costings were based on average price per property, but were lower than anticipated. Acis were also able to utilise two of their properties which also reduced costs. C/fwd £107.6k to 2026/27 as may need to be repaid.	31/03/2026	0	0
Parks Fund Project	Stage 3	0	0	47,500	0	0	(47,500)	Following the appointment of a temporary Green Spaces Officer this work can now progress and will be completed by 31.03.27. C/fwd £47.5k to 2026/27.	31/03/2027	0	0
Warm Homes Local Grant	Stage 3	540,789	0	400,000	540,789	0	140,789	Overspent because other councils could not meet delivery. WLDC project delivery increased by 26% however it will be fully funded MNZH. Drawback £140.8k from 2026/27.	31/03/2028	0	0

Cluster/Scheme	Stage	Actuals	Base Budget	Revised Budget incl. Contingency	Forecast Outturn	Over/ (Under) Spend	Carry Forwards/ Drawbacks	Narrative	Expected Completion Date	Contingency Forecast Outturn	Contingency Budget
		£	£	£	£	£	£			£	£
Our Place											
1.3 Town Centre Regeneration	Stage 3	25,000	0	25,000	25,000	0	0		30/09/2026	0	0
1.3 Town Centre Regeneration- commercial premises grant	Stage 3	222,338	0	450,000	222,338	0	(227,662)	Construction and supply delays on site. C/fwd £227.7k to 2026/27.	30/09/2026	0	0
5-7 Market Place Redevelopment	Stage 3	0	44,900	44,900	0	0	(44,900)	Awaiting confirmation of final account figure. C/fwd £44.9k to 2026/27.	Unknown	0	44,900
CCTV Expansion	Stage 3	8,651	0	18,400	8,651	0	(9,749)	Final column works to be completed by LCC to enable installation of the last few CCTV cameras. Remaining balance of £9.7k to be c/wd to complete scheme in 2026/27.	31/03/2027	0	0
Food Waste Collection	Stage 2	352,780	80,000	333,600	352,780	19,180	0	Final vehicle was delivered in March 26. £19.2k added for retrofitting 360 cameras to all vehicles which can be funded from unspent capital Food waste grant already received.	31/03/2026	0	0
Gainsborough Heritage Regeneration	Stage 3	190,137	365,746	184,546	190,137	0	5,591	18 completed, 3 grants awarded, 4 developing schemes / architect appointed. Drawback £5.6k from 2026/27.	30/09/2026	0	0
Hemswell Cliff Investment for Growth	Stage 2	74,042	104,670	104,670	74,042	0	(30,628)	C/fwd £30.6K to 2026/27 when the work is expected to be completed.	31/03/2027	0	0
Market Rasen 3 year vision	Stage 3	0	0	600	0	(600)	0	5-6 Market Place and 16 King Street, now to be funded from UKSPF, steering group to agree new target properties.	30/09/2026	0	0
Purchase of RAF Scampton	Stage 2	0	4,750,000	4,750,000	0	(4,750,000)	0	Following discussions with our auditors (KPMG) it has been agreed that we can treat this transaction as revenue. Remove from the capital programme.	30/11/2026	0	0
Shop Front Improvement	Stage 3	0	22,900	5,000	0	(5,000)	0	£5k costs moved to revenue as below diminimus.	30/09/2026	0	0
Thriving Gainsborough - Cinema	Stage 3	1,142,914	0	1,041,100	1,142,914	444,340	(342,526)	Balance of capital financing for LUF schemes transferred to Cinema project at year end. Overall remaining balance of £342.5k to be c/wd to 2026/27 onto capital scheme 'Thriving Gainsborough-Final Allocations'.	31/03/2026	0	0
Thriving Gainsborough - Market Place/Streetscape	Stage 3	46,073	150,000	222,500	46,073	(176,427)	0	Project complete - balance of capital financing (from Investment for Growth reserve) moved to Cinema project.	30/09/2025	0	0
Thriving Gainsborough - Pocket Park	Stage 3	0	13,800	24,200	0	(13,917)	(10,283)	Retention payment of £10.3k payable April 26. Balance of capital financing (from Investment for Growth reserve) moved to Cinema project. C/wd £10.3k to 2026/27	11/04/2026	0	0
Thriving Gainsborough - Resources	Stage 3	0	0	56,100	0	(56,100)	0	No spend required 2025/26.	30/06/2025	0	0
Thriving Gainsborough - Townhall THI	Stage 3	9,577	0	9,900	9,577	(323)	0	Scheme completed.	31/03/2026	0	0
Thriving Gainsborough - Whitton Gardens	Stage 3	185,124	250,000	444,200	185,124	(253,673)	(5,403)	Retention payment of £5.4k payable May 26. Balance of capital financing (from Investment for Growth reserve) moved to Cinema project.	30/05/2026	0	0
Unlocking Housing (LoS)	Stage 3	69,591	0	69,600	69,591	(9)	0	Scheme completed.	31/08/2025	0	0
Vehicle Replacement Programme	BAU	594,024	595,900	659,000	594,024	0	(64,976)	The only outstanding vehicle purchase as at 31 Mar 26 is the replacement of the Bulky Waste vehicle. Budget underspend to fund delivery of vehicle in 2026/27.	BAU	0	0
Total Capital Programme Gross Expenditure		7,206,295	8,592,616	14,324,116	7,206,295	(5,419,610)	(1,698,211)			0	44,900

APPENDIX 3

S137 EXPENDITURE 2025/2026

Section 137 of the 1972 Local Government Act (as amended) empowers local authorities to make contributions to certain charitable funds AND not for profit bodies providing a public service in the United Kingdom.

The Council's expenditure in 2025/2026 under this power was £497,699.81 (£566,179.45 in 2024/25).

Payee	£	Reference
14th Gainsborough Scouts	1,200.00	CG24-25 117-112, CG25-26 11
Active Lincolnshire Partnership	6,000.00	Active Lincolnshire Partnership 25/26
Bardney Village Hall & Playing Field	9,699.60	CG25-26 076
Benjamin Adlard School	500.00	CG25-26 08
Bishop Norton Parish Council	250.00	CG25-27 047
Blyton Evergreens	200.00	CG25-26 216
Brattley Scampton & Aisthorpe Village Hall	9,959.50	CG25-26 056
Broadcast Engineering Conservation Group	2,900.00	CG25-26 061
Brookenby Venue	500.00	CG25-26 112
Brookenby Venue	9,116.54	CG25-26 096
Broxap Limited	706.00	0000345589
Caistor and District Lions CIO	1,000.00	CG25-26 16
Caistor Goes	660.00	CG25-26 14, 15
Caistor Grammar School	774.00	CG25-26 158-160
Cherry Willingham Parish Council	1,500.00	CG25-26 176,186
Citizens Advice Bureau	60,200.00	West Lindsey Core Funding 25/26
DISABILITY SOCIAL NETWORK	250.00	CG24-25 075, CG25-26 194,
FCC Recycling (UK) Ltd	10,750.00	CG25-26 048
FCC Recycling UK Ltd	1,190.23	020997
Fenton Parish Council	500.00	CG24-25 116
Fiskerton Village Hall	600.00	CG25-26 12,13,188, 191
Fiskerton Village Hall	8,000.00	CG25-26 062
Franco Boxing Club	506.65	CG24-25 106
Gainsborough Adventure Playground Association	15,000.00	West Lindsey Core Funding 25/26
Gainsborough Armed Forces and Veterans Breakfast Club	1,050.00	CG24-25 115, CG25-26 206-214
Gainsborough Cricket Club	1,200.00	CG25-26 29, 30, 113,114,115
Gainsborough Men's Shed	5,000.00	CG25-26 079
Gainsborough Town Tennis Club	100.00	CG25-26 22
Gainsborough Trinity Foundation	26,000.00	CG25-26 055
Glentworth Village Hall	4,481.60	CG25-26 075
Glentworth Village Hall	518.40	CG25-26 075
Grasby Parish Council	3,109.00	CG25-26 197
Great Limber Parish Council	500.00	CG25-26 205
Greetwell Parish Council	500.00	CG25-26 204
Hackthorn & Cold Hanworth Parish Council	500.00	CG25-26 184
HAPPYHOOVESLINCSCIC	1,500.00	CG25-26 121
Hemswell Cliff Parish Council	200.00	CG25-26 18
Hemswell Parish Council	3,000.00	CG25-26 169
Ingham Parish Council	500.00	CG25-26 19, 179
Julie Smith - Wildline	250.00	CG25-26 082
Keelby Parish Council	600.00	CG25-26 113/114
Knaith Parish Council	400.00	CG25-26 168
Langworth Group Parish Council	900.00	CG25-26 217-219
Lincoln Area Dial A Ride	13,000.00	West Lindsey Core Funding 25/26
Lincoln Lindsey Blind Society	646.00	CG25-26 198, 199
Lincolnshire County Council	30,000.00	Call Connect Core Funding 2025/26
Live & Local	3,500.00	West Lindsey Core Funding 25/26
Lytec Ltd	1,195.00	CG25-26 049
Market Rasen & Louth RUFC-Community Facilities Fund	20,000.00	CG25-26 093
Market Rasen & Louth RUFC-Community Facilities Fund	10,000.00	CG25-26 093

Payee	£	Reference
Market Rasen RAF Air Cadets - 2292 Squadron	700.00	CG25-26 01, 02, 03
Market Rasen Town Cricket & Association Football Club	1,600.00	CG25-26 070, 071
Market Rasen Town Cricket & Association Football Club	10,000.00	CG25-26 116
Marton & Gate Burton Village Hall	750.00	25-26 163
Meynell Kindergarten	12,370.21	CG25-26 053
Morton District Church Council (St. Paul's Church)	500.00	CG25-26 162
Morton Village Hall	100.00	CG25-26 31
Nettleham Art Group	250.00	CG25-26 187
Nettleham Bowls Club	300.00	CG25-26 06, 07
Nettleham Gardeners Association	600.00	CG25-26 23, 24, 202, 203
Nettleham Parochial Church Council	350.00	CG25-26 04, 05
Osgodby Parish Council	100.00	CG25-26 09
Reepham and Cherry Willingham Short Mat Bowls Club	800.00	CG25-26 193, 192
Reepham Pre School	300.00	CG25-26 196, 197
Riseholme Parish Council	879.00	CG25-26 133, 134
ROSE COMMUNITY GROUP	200.00	CG25-26 185
Roy Bowser Allotment Association	300.00	CG25-26 215, 221
Saxilby & Ingleby Good Neighbour Scheme (SIGNS)	1,500.00	CG25-26 137
Saxilby Public Recreation Ground	275.00	CG25-26 097, 174
Saxilby Public Recreation Ground	4,000.00	CG25-26 086
SAXILBY SCOUT & GUIDE ASSOCIATION MANAGEMENT COMM	6,240.00	CG25-26 068, 2ND PAYMENT
SAXILBY SCOUT & GUIDE ASSOCIATION MANAGEMENT COMM	10,560.00	CG25-26 068
Saxilby Village Hall	400.00	CG25-26 189, 190
Saxilby With Ingleby Parish Council	200.00	CG25-26 170
Saxilby With Ingleby Parish Council	3,500.00	CG25-26 140, 149
Scothern Parish Council	21,000.00	CG25-26 087
Scothern Parochial Church Council	474.00	CG25-26 172
Scothern Recreation Centre	55.00	CG25-26 17
Scotter Bowls Club	300.00	CG25-26 131, 132
Scotton Village Hall Management Comm	8,000.00	CG25-26 102
Stumgothic Ltd	1,460.00	CG25-26 036, 042, 044, 32-46
Snitterby Parish Council	800.00	CG25-26 122
Spridlington Parish Council	2,000.00	CG25-26 052
St Andrew's Carpet Bowls Club	1,298.00	CG25-26 130
St Helens PCC	100.00	CG25-26 164
St John Ambulance Gainsborough (Fundraising)	600.00	CG25-26 118, 119
St. Botolph's Church PCC	93.24	CG25-26 173
Stainfield & Apley Village Hall	15,408.00	CG25-26 069
Sainton Le Vale Parish Meeting	300.00	CG25-26 161
Stepping Stone Theatre For Mental Health	10,000.00	CG25-26 086, 094
Stow Fun Raisers	50.00	CG25-26 175
Stow Parish Council	50.00	CG25-26 201
Sturton By Stow Parish Council	175.00	CG25-26 222-224
Sturton By Stow Primary School	70.00	CG25-26 180
Sturton By Stow Youth Club Ltd	200.00	CG25-26 141-144
Sturton Judo Club	1,297.00	CG25-26 126
Sturton Judo Club	8,162.84	CG25-26 126
Swallow Parish Council	11,850.00	CG25-26 120
Tennyson d'Eyncourt Memorial Hall	16,000.00	CG25-26 059
The Conservation Volunteers	30,000.00	West Lindsey Core Funding 25/26
The Rose and Crown-Councillor Initiative Fund	200.00	CG25-26 10-52361
Together Initiative	1,000.00	CG25-26 063
Torksey & District Croquet Club	480.00	CG25-26 171
Upton Parish Council	3,140.00	CG25-26 081
Voluntary Centre Services West Lindsey	25,000.00	West Lindsey Core Funding 25/26
Welton & Dunholme Cricket Club	500.00	CG25-26 20, 21
Welton Village Hall Trust	2,000.00	CG25-26 135, 136
West Lindsey Churches Festival	8,000.00	West Lindsey Core Funding 25/26
Willingham Parish Council	50.00	CG25-26 220
Willingham Twinning Association	200.00	CG25-26 25-28
	497,699.81	

APPENDIX 4

UK SHARED PROSPERITY FUND (UKSPF) UPDATE QTR. 4 2025/2026

Progress: All elements (five) of WLDC's 2025/2026 UKSPF/REPF programme are live and progressing to both planned delivery and spend profiles. We have already met/exceeded forecast outputs/outcomes for a number of programme elements and we are able to report significant spend and outputs to North East Lincolnshire Council (local accountable body) for Qtr. 4 2025/2026 across all five measures. As such there are currently no delivery/spend risks with regards to our programme.

Forward Look: Government have confirmed an extension of the 2025/2026 UKSPF/REPF programme spend window from 31/03/26 to 30/09/26 (this is a spend extension only and does not include any new funding allocations).

UKSPF Programme 2025/2026

UKSPF Programme 25/26
Summary as at 31/03/2026

Revenue (incl Match Funding & Admin)

Project	Grant	Match Funding	Total Funding	Actuals (Grant)	Actuals (Match Funded)	Commitments	Balance	Comments
	£	£	£	£	£	£	£	
1.1 Flagship Community Grant Programme - Grant (UKSPF)	22,500	150,000	172,500	19,595	87,896	0	65,009	£2905 Revenue Grant Carry Forward, £62103.83 EMR Requested for Carry Forward
1.2 Support Arts, Sport and Active Leisure	20,000		20,000	14,834	0	0	5,166	£5166 Revenue Grant Carry Forward
1.3 Town Centre Regeneration	140,000		140,000	82,738	0	0	57,263	£57,263 Revenue Grant Carry Forward
2.1 Flagship WL Business Support Programme	40,000		40,000	40,000	0	0	0	
2.3 Growing innovation Administration	50,000	100,000	150,000	50,000	0	0	100,000	£100,000 EMR Requested for Carry Forward
	27,474		27,474	27,474	0	0	0	
	299,974	250,000	549,974	234,641	87,896	0	227,437	

Revenue (ex Match Funding & Administration)

Project	Grant	Actuals	Commitment	Balance
	£	£	£	£
1.1 Flagship Community Grant Programme - Grant (UKSPF)	22,500	19,595	0	2,905
1.2 Support Arts, Sport and Active Leisure	20,000	14,834	0	5,166
1.3 Town Centre Regeneration	140,000	82,738	0	57,263
2.1 Flagship WL Business Support Programme	40,000	40,000	0	0
2.3 Growing innovation	50,000	50,000	0	0
	272,500	207,167	0	65,333

Capital

Project	Grant	Actuals	Commitment	Balance	Comments
	£	£	£	£	
1.1 Flagship Community Grant Programme - Grant (UKSPF)	65,000	29,140	0	35,860	Capital Grant carried forward
1.1 Flagship Community Grant Programme - Grant (REPF)	238,694	137,865	0	100,829	£136,689.25
1.3 Town Centre Regeneration	475,000	247,338	0	227,662	Capital Grant Carried forward
	778,694	414,342	0	364,352	£227,662

APPENDIX 5

COMMUNITY INFRASTRUCTURE LEVY (CIL): ANNUAL REPORT FOR THE REPORTED YAR 2025/2026

Section 1 - Receipts and Expenditure

Receipts

Total receipts as at year end 24/25	£ 2,412,222.81
Total receipts received in year	£ 574,806.18
Total receipts as at year end 25/26	£ 2,987,028.99

Expenditure

Total expenditure on infrastructure (see section 2 for more information)	£ -
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Retained

Total infrastructure funding retained as at year end 24/25	£ 1,841,922.13
Total infrastructure funding collected in year	£ 432,229.56
Total infrastructure funding retained as at year end 25/26	£ 2,274,151.69

Section 2 - Items of Infrastructure funded with CIL

Infrastructure item	Recipient	Total CIL amount (a)	Amount allocated to repay money	Amount of (b) that comprises interest on money
None paid in 2025/26				

Section 3 - Administrative Expenses

5% of CIL allocated

Total admin as at year end 24/25	£ 120,611.55
Total receipts received in year	£ 28,740.29
Total admin as at year end 24/25	£ 149,351.84

Section 4 - CIL Passed to Local Councils

25% to Local Councils with Neighbourhood Plan, 15% to Local Councils without Neighbourhood Plan

Total CIL passed to local councils as at year end 24/25	£ 415,536.35
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Name of local council	CIL amount (£)	Percentage (%)	Reference
Owersby	828.56		137068
Scotter	522.34		137576
Nettleton	54.57		138569
Market rasen	543.45		141388
Saxilby with Ingleby	4,118.09		143430
Scotter	6,609.33		144062
Middle rasen	85.88		144475
Langworth Group	370.50		144897
Langworth Group	57.00		144897
Rothwell	1,649.82		145515
Walesby	45.20		145603
Blyton	2,392.03		145988
Upton	586.60		146479
Keelby	7,083.35		147126
North Kelsey	1,820.27		147257
Nettleham	12,263.99		147514
Caistor	354.46		147531
Middle rasen	492.78		147711
Middle rasen	2,686.96		147738
Sturton by Stow	2,413.24		147813
Sturton by Stow	861.40		147816
Scotter	140.97		147915
Cherry Willingham	8,108.53		200003
Upton	204.89		200004
Nettleham	151.29		200005
Nettleham	208.93		200006
Nettleham	158.50		200007
Normanby by Spital	282.50		200008
Osgodby	563.39		200010
Glentham	1,470.57		200011

Total CIL passed to local councils as at year end 25/26	£ 472,665.74
Total CIL due to local councils held over year end (To be paid April 2026)	£ 34,152.78

Total CIL collected on behalf of local councils as at year end 25/26	£ 563,525.46
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Section 5 - Payments in Kind Passed to Local Councils (No data)

Section 6 - CIL Passed to Other Recipients

Name of recipient	CIL amount
N/A	N/A

Section 7 - CIL (including payments in kind) Repaid Due to Being Unspent Within 5 Years (No data)

Section 8 - Infrastructure Payments

APPENDIX 6

PLANNING APPLICATIONS – STATUTORY FEE SCHEDULE 2026/2027

Thriving Places Committee		Planning Applications				
		2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate	
		£	£	£		
Outline Applications						
STAT	Site area (erection of dwellinghouses)	Every 0.1 ha where the site does not exceed 0.5 ha	£610.00	£0.00	£610.00	OS
STAT		Every 0.1 ha between 0.5 ha and 2.5 ha	£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	£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	£610.00	£0.00	£610.00	OS
STAT		Every 0.1 ha between 1 ha and 2.5 ha	£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	£196.00	£0.00	£196.00	OS
Full Applications (and First Submissions of Reserved Matters, or Technical Details Concept)						
STAT	Alterations/extensions to dwellinghouses, including works within boundaries	Where the application relates to a single dwellinghouse (or single flat)	£548.00	£0.00	£548.00	OS
STAT		Where the application relates to 2 or more dwellinghouses (or two or more flats)	£1,083.00	£0.00	£1,083.00	OS
STAT		Works within/along the boundary of an existing dwellinghouse	£272.00	£0.00	£272.00	OS
STAT	New dwellinghouses	Where number of new dwellinghouses is not more than 10	£610.00	£0.00	£610.00	OS
STAT		Between 10 and 50 dwellinghouses	£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	£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 ²	£309.00	£0.00	£309.00	OS
STAT		More than 40m ² but no more than 1,000m ² . £610 for each 75m ² or part thereof	£610.00	£0.00	£610.00	OS
STAT		Between 1000m ² and 3,750m ² . £659 for each 75m ² or part thereof	£659.00	£0.00	£659.00	OS
STAT	Erection/alterations/replacement of plant and machinery	More than 3,750m ² , £32,578 and an additional £196 for each 75m ² in excess of 3,750m ² up to a maximum of £427,537	£196.00	£0.00	£196.00	OS
STAT		Where site area does not exceed 1 ha; per 0.1 ha or part thereof	£610.00	£0.00	£610.00	OS
STAT		More than 1 ha but not more than 5ha; per 0.1 ha or part thereof	£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	£196.00	£0.00	£196.00	OS
STAT		Not more than 465 m ² gross floor space created	£127.00	£0.00	£127.00	OS
STAT		More than 465m ² but no more than 540m ²	£610.00	£0.00	£610.00	OS
STAT	Erection of glasshouses (on land used for the purposes of agriculture)	More than 540m ² but no more than 1000m ² . £610 for the first 540 m2 then £610 per additional 75 m2 (or part thereof) in excess of 540m2	£610.00	£0.00	£610.00	OS
STAT		Between 1000m ² and 4,215m ² . £5,270 for the first 1000 m ² then £659 per additional 75 m ² (or part thereof) in excess of 1000m ²	£659.00	£0.00	£659.00	OS
STAT		More than 4,215 m ² , £32,578 and an additional £196 for each 75 m ² in excess of 4,215 m ² up to a maximum of £427,537	£196.00	£0.00	£196.00	OS
STAT	Erection of glasshouses (on land used for the purposes of agriculture)	Not more than 465 m ² gross floor space created	£127.00	£0.00	£127.00	OS
STAT		More than 465 m ² gross floor space created but not more than 1000 m ²	£3,405.00	£0.00	£3,405.00	OS
STAT		More than 1000 m ² gross floor space created	£3,677.00	£0.00	£3,677.00	OS

Thriving Places Committee

Planning Applications Continued

2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	£	£	

Applications other than Building Works						
STAT	Car parks, service roads or other accesses	For existing uses	£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	£309.00	£0.00	£309.00	OS
Lawful Development Certificate						
STAT		Existing use or operation	Same as Full			OS
STAT		Existing use or operation - lawful not to comply with any condition or limitation	£309.00	£0.00	£309.00	OS
STAT		Proposed use or operation	Half the normal planning fee			OS
Prior Approval						
STAT	Larger home extensions		£249.00	£0.00	£249.00	OS
STAT	Additional Storeys on a home		£249.00	£0.00	£249.00	OS
STAT	Agricultural and Forestry buildings & operations		£249.00	£0.00	£249.00	OS
STAT	Demolition of buildings		£249.00	£0.00	£249.00	OS
STAT	Communications (previously referred to as 'Telecommunications Code Systems Operators')		£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)		£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		£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		£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)		£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	£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)		£249.00	£0.00	£249.00	OS
STAT		if it includes building operations in connection with the change of use	£536.00	£0.00	£536.00	OS
STAT	Change of use of a building from Betting Office, Pay Day Loan Shop, Launderette; a mixed use combining one of these uses and use as Dwellinghouse(s); or Hot Food Takeaways to Dwellinghouses (Use Class C3)		£249.00	£0.00	£249.00	OS
STAT		if it includes building operations in connection with the change of use	£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		£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)		£249.00	£0.00	£249.00	OS
STAT		if it includes building operations in connection with the change of use	£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		£249.00	£0.00	£249.00	OS

Thriving Places Committee

Planning Applications Continued

2026/27	VAT Amount	2026/27 Charge Inc. VAT	VAT Rate
£	£	£	

Prior Approval					
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		£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		£249.00	£0.00	£249.00 OS
STAT	Erection, extension, or alteration of a university building		£249.00	£0.00	£249.00 OS
STAT	Movable structure within the curtilage of a historic visitor attraction, or listed pub/restaurant/etc		£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		£249.00	£0.00	£249.00 OS
STAT	Construction of new dwellinghouses	Not more than 10 Dwellinghouses	£441.00	£0.00	£441.00 OS
STAT		Between 10 and 50 dwellinghouses	£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 £427,537	£142.00	£0.00	£142.00 OS
Reserved Matters					
STAT	Application for approval of reserved matters following outline approval		Full fee due or if full fee already paid then £610 due		OS
Approval/Variation/discharge of condition					
STAT	Removal or variation of a condition following grant of planning permission Discharge or condition(s) - Approval or details and/or confirmation that one of more planning conditions have been complied with	Alterations, extensions to dwellinghouses or works within and/or along boundary	£89.00	£0.00	£89.00 OS
STAT		Non-major (other than householder)	£608.00	£0.00	£608.00 OS
STAT		Major development	£2,076.00	£0.00	£2,076.00 OS
STAT		Householder Permissions	£89.00	£0.00	£89.00 OS
STAT		All other permissions	£309.00	£0.00	£309.00 OS
Change of Use of a building to use as one or more separate dwellinghouses, or other cases					
STAT		Not more than 10 Dwellinghouses	£610.00	£0.00	£610.00 OS
STAT		Between 10 and 50 dwellinghouses	£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	£196.00	£0.00	£196.00 OS
STAT	Other Changes of Use of a building or land		£610.00	£0.00	£610.00 OS
Advertising					
STAT	Relating to the business on the premises		£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		£174.00	£0.00	£174.00 OS
STAT	Other advertisements		£610.00	£0.00	£610.00 OS
Application for a Non-material Amendment Following a Grant of Planning Permission					
STAT	Applications in respect of householder developments		£46.00	£0.00	£46.00 OS
STAT	Applications in respect of other developments		£309.00	£0.00	£309.00 OS
Application for Permission in Principle					
STAT	Site Area	per 0.1 ha (or part thereof)	£531.00	£0.00	£531.00 OS
Concessions					
STAT	Non-Profit making club, society, organisation or trust, providing sports or recreational facilities		£610.00	£0.00	£610.00 OS
Operations					
STAT	Exploratory drilling for oil or natural gas	Not more than 7.5ha, per 0.1 ha or part thereof	£725.00	£0.00	£725.00 OS
STAT		More than 7.5ha, £54,255 and an additional £215 for each 0.1h in excess of 7.5ha up to maximum of £427,537	£215.00	£0.00	£215.00 OS
STAT	Exploratory winning and working of oil or natural gas	Not more than 15ha, per 0.1 ha part thereof	£366.00	£0.00	£366.00 OS
STAT		More than 15ha, £54,896 and an additional £215 for each 0.1h in excess of 15ha up to maximum of £111,159	£215.00	£0.00	£215.00 OS
STAT	Exploratory works not covered in drilling, or winning of oil or gas	Not more than 15ha, per 0.1 ha part thereof	£333.00	£0.00	£333.00 OS
STAT		More than 15ha, £49,786 and an additional £196 for each 0.1h in excess of 15ha up to maximum of £111,159	£196.00	£0.00	£196.00 OS
STAT		In any other case, for each 0.1ha site area part therefore, up to maximum £2,676	£309.00	£0.00	£309.00 OS
STAT	Monitoring of mining and landfill sites	The whole or part of the site is active, in any other case £174	£523.00	£0.00	£523.00 OS

APPENDIX 7

REVIEW OF RESERVES AS OF 31ST MARCH 2026

- The GFB includes £1.488m net contribution to reserves at year end 2025/2026 – to be allocated once approved by Thriving Council Committee on the 25th June 2026. Excluding this amount the balance is £2.317m on the 31st March 2026, which is within the minimum working balance agreed by Members of between £2.0m and £2.5m.
- Use of Allocation for Reprioritisation is the RIBA Stage 3 Alliance Leisure work.

Reserves Name	Balance at 31/03/26 £	Allocation for Reprioritisation £	Use of Allocation for Reprioritisation £	Other Approved Movements - Contribution To Reserve £	Other Approved Movements – Use of Reserve £	Estimated Balance at 31/03/32 £
Service Investment / Renewals Total	5,598,451	(852,900)	0	5,722,600	(5,776,300)	4,691,851
Contingency / Risk Total	6,673,434	(650,000)	0	0	(1,306,700)	4,716,734
Investment for Priorities Reserve Total	8,680,038	(5,697,100)	273,700	671,600	(2,100,500)	1,827,738
Earmarked Reserves Total	20,951,923	(7,200,000)	273,700	6,394,200	(9,183,500)	11,236,323
General Fund Balance Total	3,804,707	0	0	0	(258,800)	3,545,906
Capital Receipts Total	1,109,029	(800,000)	0	282,297	(263,100)	328,226
Capital Grants Total	3,609,213	0	0	10,228	0	3,619,441
Usable Reserves Grand Total	29,474,872	(8,000,000)	273,700	6,686,725	(9,705,400)	18,729,897

Reserve Name	Purpose	Balance at 31/03/26 £	Allocation for Reprioritisation £	Use of Allocation for Reprioritisation £	Other Approved Movements - Contribution To Reserve £	Other Approved Movements - Use of Reserve £	Estimated Balance at 31/03/32 £
Civic Reserve	To fund replacement of Civic Car. Annual contribution to reserve removed from 2026/2027 onwards (approved by CP&R 11/12/25).	30,000					30,000
District Elections	To finance future Election costs - held every 4 years.	94,000			370,000	(460,000)	4,000
Enforcement Costs - Housing & Planning	To assist with costs incurred in carrying out enforcement works across the Housing and Planning service to fund irrecoverable costs. Works in Default.	4,900					4,900
ICT Reserve	To meet the costs of Information & Communications Technology Upgrades.	443,205			446,400	(259,200)	630,405
Members ICT Reserve	Provision of Members' ICT.	36,819			66,000	(76,000)	26,819
Maintenance of Facilities	To meet future property maintenance requirements.	590,202			617,400	(656,100)	551,502
Neighbourhood Planning Grant	To allocate Neighbourhood Planning Grant income from MHCLG to support cost of Neighbourhood Planning process.	50,000					50,000
Project Investment Reserve	To assist with costs associated with Business Case Development and costs associated with LGR.	966,397				(185,100)	781,297
Invest to Save	To support initial investments which deliver savings to the Council over the medium to longer term.	452,900	(452,900)				0
Revenue Grants Unapplied	Revenue grants which have yet to be expended.	1,070,600				(222,300)	848,300
Trinity Arts Centre	Increase in ticket prices (eff 18/19) to be transferred to EMR for contribution towards future projects. Reserve capped at £50k.	50,000					50,000
Extended Producer Responsibility (EPR)	to hold the EPR funding and monitor application.	1,525,000					1,525,000
Vehicle Replacement Programme	To support service development and replacement fleet across the Authority.	284,429	(400,000)		4,222,800	(3,917,600)	189,629
Service Investment / Renewals Total		5,598,451	(852,900)	0	5,722,600	(5,776,300)	4,691,851

Reserve Name	Purpose	Balance at 31/03/26 £	Allocation for Reprioritisation £	Use of Allocation for Reprioritisation £	Other Approved Movements - Contribution To Reserve £	Other Approved Movements - Use of Reserve £	Estimated Balance at 31/03/32 £
Business Rates Volatility Reserve	To meet the costs of any variances of the business rate retention scheme.	3,296,907				(1,066,700)	2,230,207
Budget Stability Reserve	This reserve is set aside to smooth the effects of reductions to government funding which may happen during the next Parliament. This will give the Council time to come up with plans to address any budget shortfall and carefully plan any service redesigns which may be necessary.	2,296,927				(157,000)	2,139,927
Uphills Community Centre	Contingency budget for unforeseen repairs & maintenance events at Uphills Community Centre-WLDC is obliged to pay/contribute under current arrangements. Reserve capped at £20k.	7,100					7,100
Insurance Fund	To meet any excess on insurance claims.	73,200					73,200
Redundancy Contingency	To meet costs of staff redundancies.	266,300					266,300
Valuation Volatility	To mitigate any loss on investment from the sale of commercial investment properties.	733,000	(650,000)			(83,000)	0
Planning Fee Reserve	To mitigate the impact of the timing of large planning fee receipts.	0					0
Contingency / Risk Total		6,673,434	(650,000)	0	0	(1,306,700)	4,716,734

Reserve Name	Purpose	Balance at 31/03/26 £	Allocation for Reprioritisation £	Use of Allocation for Reprioritisation £	Other Approved Movements - Contribution To Reserve £	Other Approved Movements - Use of Reserve £	Estimated Balance at 31/03/32 £
Property Asset Fund	To support strategic housing and commercial property initiatives.	591,302	(246,000)			(69,400)	275,902
Community Grant Scheme	Community grant scheme to support community projects and the councillor award initiative.	26,600			136,000		162,600
Cultural Strategy Reserve	To develop the Council's Cultural Strategy in line with the recommendation contained within the Peer Review.	104,800			535,600	(640,400)	0
Communities at Risk	Support for communities at risk (2 identified CAR are currently Hemswell Cliff and South West Ward).	380,612				(268,100)	112,512
Environmental and Climate Change Reserve	Fund projects designed to reduce the carbon impact of the Council's operations.	427,206				(70,000)	357,206
Feasibility Fund	Match funding for the rural business intervention to support businesses with revenue costs.	40,000				(7,400)	32,600
Health and Wellbeing Reserve	To support the delivery of projects aligned to the strategic aims set out in the 'our people' theme within the Corporate Plan. Includes Temporary Accommodation potential budgetary shortfall.	186,100	(100,000)			(33,900)	52,200
Investment for Growth	To support internal and local housing and business growth.	6,638,418	(5,351,100)	273,700		(1,011,300)	549,718
Public Realm	To support the new capital assets created from Grant Funded capital schemes	250,000					250,000
CIL Reserve	Budget smoothing for CIL contributions and expenditure. To fund CIL officer and any other CIL related spend.	35,000					35,000
Investment for Priorities Reserve Total		8,680,038	(5,697,100)	273,700	671,600	(2,100,500)	1,827,738
Earmarked Reserves Total		20,951,923	(7,200,000)	273,700	6,394,200	(9,183,500)	11,236,323
General Fund Balance	A working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing.	3,804,707				(258,800)	3,545,906
Capital Receipts	Capital receipts are generated from the sale of a local authority's capital assets, such as land, buildings, or vehicles. The two main uses are: financing new capital expenditure and repaying debt *	1,109,029	(800,000)		282,297	(263,100)	328,226
Capital Grants	To provide a specific, restricted source of funding for long-term investments in physical assets and infrastructure. Large proportion is CIL receipts.	3,609,213			10,228		3,619,441
Useable Reserves Grand Total		29,474,872	(8,000,000)	273,700	6,686,725	(9,705,400)	18,729,897