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Chief Executives of Lincolnshire, North
Lincolnshire and North East Lincolnshire
Councils

20 July 2026

Dear Chief Executives,

Thank you for your continued engagement and hard work throughout this process.

As you know, the Secretary of State has decided to move forward with implementation of the **four unitary proposal submitted by City of Lincoln Council**. In doing so, in accordance with the provisions of the Local Government and Public Involvement in Health Act 2007, the Secretary of State will exercise the power to modify the proposal to achieve the boundary change requested alongside their proposal, with the exception of the part parishes. This is, of course, subject to Parliamentary approval. We will now prepare the necessary Structural Changes Order, which will be shared with you in due course for review and any factual amendments. This letter provides information on the decisions Ministers have taken in relation to that Order, the additional information that we require from you by **17 August**, the allocations of grant for the new unitary councils, and the next steps in the process.

Overview of the Structural Changes Order

As we have previously discussed, the Order will establish the new councils and abolish the existing councils. Your councils will remain responsible for services in your areas until they are abolished on 1 April 2028 and will be under a duty to co-operate with each other and with the new councils. The Order provides the transitional arrangements, with the core of that being elections to 'shadow' councils in 2027 and providing them with preparatory functions, including the preparation of budgets and plans, to enable the assumption of local government functions and powers on 1 April 2028. It will also provide duties to implement a Leader and Cabinet model, appoint statutory officers, and adopt codes of conduct and members' allowances.

The Order will provide for matters that Ministers have decided upon following consideration of information in your proposals and your representations submitted in response to my letter of 19 May 2026. Some other matters have also been identified where we will need further input from you by **17 August** in order to finalise the Order and move through the stages described below.

Ministers have also noted that there have been a number of councils who have requested further time to respond on some matters, such as names and councillor

numbers. While decisions have been reached, having regard to proposals, representations and all other information available to them, to allow progress to be made, Ministers have been clear that they will consider any further unanimous representations (i.e. from all affected councils within the area of a new unitary) made by **17 August**. The final decision on what to include in the legislation is ultimately for the Secretary of State to ensure any new councils are well placed to go live.

Matters that Ministers have decided

Ministers have now taken decisions on key areas within the Order and we are working closely with our lawyers to prepare a draft, which we anticipate we will share with you in September.

Names and councillor numbers

The new unitary councils, and the number of councillors that will represent them, are to be:

Name of new council	Area covered (if needed)	Number of councillors
Lincoln Council	City of Lincoln Council, plus 12 wards from North Kesteven District Council and seven wards from West Lindsey District Council	65
Lincolnshire Council	Boston Borough Council, East Lindsey District Council, South Kesteven District Council, South Holland District Council, North Kesteven District Council less 12 wards and West Lindsey District Council less seven wards	100

It is necessary that the new councils have a legal name, that will be set out in the secondary legislation establishing them. Once established, the new councils will have the same powers as other local councils to change their name, should they wish to do so; local authorities may change their name under Section 74 of the Local Government Act 1972 if they convene a council meeting for that purpose and secure the support of two-thirds of members voting at that meeting. It is also possible for councils to use a name other than their legal name for branding and local identity purposes.

We have also identified some sensitivities on naming conventions for new council names that have been considered by Ministers in coming to these names. First, 'City'

will not be included in the legal name for councils as conferral of city status is a matter of Royal prerogative. There are mechanisms available for the preservation of city status separately (see below) and councils with city status may choose to adopt it as their legal name or be known by it. It is also not possible to use the -ern suffix (i.e. Southern or Northern) or to include dashes in council names.

Joint Committees

The Order will provide that all existing councils should be involved, so implementation is a shared endeavour, while ensuring a lead role for those who understand the proposal being implemented and lead the key services being disaggregated and aggregated. A Joint Committee will be established for each new council. More information on the role of Joint Committees can be found in our [guidance note](#).

For the Joint Committees for Lincoln Council and Lincolnshire Council, 50 per cent of the membership are to be councillors representing the County Council and 50 per cent are to be councillors representing Districts/Boroughs collectively as set out in the table below. The proceedings and identification of the Chair and Deputy Chair are to be determined by the Joint Committee.

Proposed Unitary Authorities	Councils <i>*All areas incl. members from County Council</i>	Final recommended structure		
		Districts	County	Total
Lincoln	Lincolnshire County, City of Lincoln, *Part of West Lindsey, *Part of North Kesteven	2 full members Lincoln, 1 representative for each part district area Total: 4	4	8
Lincolnshire	Lincolnshire County, *part of West Lindsey, *Part of North Kesteven, South Kesteven, Boston, South Holland, East Lindsey	1 member per District Area and part District Area Total 6	6	12

Implementation Team

There will be one Implementation Team, and officers from all predecessor councils are to be included. The Leader of the team will be the Head of Paid Service of Lincolnshire County Council. There will be a deputy team leader to be agreed locally from a district in each new unitary area. These will be the minimum requirements, and it will be for the implementation team to agree locally how these operate, including substitutes or additional deputies to reflect local circumstances.

New unitary	Implementation team leader	Deputy implementation team leader
Lincoln	Lincolnshire County Council Head of Paid Service	To be agreed locally from the district/borough councils within the area of the new council.
Lincolnshire		To be agreed locally from the district/borough councils within the area of the new council.

We expect deputy leads to have a significant role in co-leading their respective Joint Committees. More information on the role of the Implementation Teams can be found in our guidance note.

To support the work of the Implementation Team, we would encourage you to use your sector advisor, Tony McArdle, to act as an independent critical friend.

Electoral arrangements:

The Government is committed to protecting local democracy and electoral arrangements that are fit for purpose. The Order will replace any scheduled local elections in May 2027 with elections to the new councils. This is in line with recent reorganisations and brings benefits of stability, with new councillors serving most of their first year on the 'shadow' council. The Local Government Boundary Commission for England will have time to complete a programme of electoral reviews in all new councils before the next elections.

Areas where we need further information

We require further information from you by **17 August** to finalise the Order on Returning officers, warding arrangements and parish elections. If you think this deadline is going to be challenging, please get in touch, as a delay will have implications for the Parliamentary timetable as set out below.

Returning Officers

Many of you asked to nominate returning officers for the inaugural elections once a decision was taken on which proposal was to be implemented. Please confirm which

council's Head of Paid Service should be named as Returning Officer for each new council area.

Warding arrangements

We would be grateful if you could provide us with your suggested interim warding arrangements for each of the new councils for inclusion in the Order. These can be based on existing wards, divisions and parish boundaries. Please note that polling districts cannot be used. We will require this in a table format:

Name of new ward	Current Electoral areas that comprise it (county divisions, district wards or parishes/parish wards)	Number of councillors

Please include links/footnotes to the Local Government Boundary Commission for England orders establishing the current electoral areas where necessary, and ensure that the correct spelling is used that exactly matches the legal name of the current electoral areas. A map is helpful additional information, but is not sufficient on its own.

The Local Government Boundary Commission for England guidance, as set out on their [website](#) and in our joint webinars last year is a good place to start, while recognising that the usual criteria are unlikely to be met in the same way as a full review. The Commission are able to offer advice and guidance as you draw up these boundaries. Please do reach out to them directly if you have not already. Ideally, the proposed warding would be collectively agreed by the councils in the area of each new council. The final decision remains for Ministers on what is included in the Order.

Parish elections

As requested, parish elections will be aligned with the new unitary elections, and we will need some more information from you on this to prepare the Order. We would like to understand the current electoral cycles for parish councils in the area of each new council (i.e. in which years there are parish elections) and your preferences as to if and how alignment with the new councils' elections should best be achieved.

Allocations of grant funding

The Secretary of State has agreed to provide funding of £900,000 per new unitary authority to assist with the transition costs. For Lincoln and Lincolnshire this means a total of £1,800,000. This funding is intended to support the effective establishment of new councils, and as such should be spent on activities that directly relate to those outcomes. If external support is needed then it should leave a lasting legacy – short term consultancy is unlikely to offer good value for money on this basis. We envisage spend could include:

- Activity that supports your work on service disaggregation and aggregation
- Early investment in data and digital infrastructure and cyber resilience that will underpin everything new councils do

- Establishing robust programme management arrangements to support the development of implementation plans and the new authorities
- Putting arrangements in place to be ready to support new councillors and senior officers once elections have been held – such as new IT equipment.
- Putting early arrangements in place for the transition of children's services, adult social care and public health

We want to make payments as soon as possible in 2026/27 by Section 31 grants so as not to delay your work. As described above, there will be a deputy team leader within the Implementation Team for each new unitary council who will be an officer from a district or borough or unitary within the area of the new unitary council. Accordingly, we intend to pay the grant directly to the councils that are the employers of the deputy team leaders. Alternatively, if you inform us that you have agreed locally it should be paid to a different council we can do this – we expect this would be by unanimous agreement of all those councils within the area of the new unitary council. We would be grateful if you could confirm the council to receive the funding by **17 August** so we can make the necessary arrangements.

Ministers also announced that they are committing **up to £10m funding** for Children's Services, Adult Social Care and Public Health leadership capacity and continuity from within our existing £63 million capacity fund. This includes areas receiving up to a further £150,000 per each new unitary council to help manage the practical demands of reorganisation while maintaining focus on critical frontline services and wider reform priorities. We will be in touch in due course regarding the distribution of this funding.

Next steps

We hope these decisions will enable you to start to put arrangements in place voluntarily, ahead of the Order being shared, to progress local government reorganisation. We consider that in particular you will want to make arrangements for the Implementation Team. This will support the preparatory work that can be progressed prior to the Order coming in to force, recognising that the Order will place duties on your councils to cooperate.

You will want to consider the point at which it is helpful to move to more formal arrangements with Councillors that mirror the joint committees that will be required by the Order. While Surrey chose to do this quite quickly, this was driven by the limited time before their inaugural elections.

We envisage that joint committees should be meeting on a regular basis for up to six months before the inaugural elections. We are committed to continuing to work in partnership with you with a shared objective of delivering new unitary councils in Lincoln and Lincolnshire that provide residents with excellent public services.

We thought it would also be helpful to set out next steps relating to the process, section 24 Directions and further legislation.

Process

Once we have finalised the Order, we anticipate sharing this draft informally with legal advisors to the Parliamentary Joint Committee on Statutory Instruments, for informal scrutiny and feedback. Following this informal scrutiny, we will be in a position to ask

Ministers to formally lay the draft instrument before Parliament. It will then go through the Parliamentary process. This includes formal consideration by the Joint Committee on Statutory Instruments and the Secondary Legislation Scrutiny Committee for the House of Lords, a debate by a Committee of each House, and then, subject to their agreement, approval motions in each House. We anticipate that the Order will be made, and so come into force, in 2027.

Section 24 Directions

In addition to the Order, we expect to issue a direction under section 24 of the Local Government and Public Involvement in Health Act once the Order is in force. This will require the predecessor councils to obtain consent from the shadow councils before entering into certain contracts or for certain asset disposals.

The purpose of the section 24 direction is to ensure new agreements will be in the best interests of the new councils or the residents of the area, and do not undermine or diminish the benefits or savings anticipated as a result of reorganisation, or which may have an effect on the financial position of the new councils. We encourage you to share information about spend that could in the future be captured by such a direction, as set out in our [guidance note](#). We will later share a draft direction and explanatory note for you to consider.

Further legislation

Following the Order, we will also work with you on the further legislation that we expect will be needed to cover matters such as local government pensions, housing revenue accounts, ceremonial matters that need specific provision, such as Lord Lieutenants or Charter Trustees, and matters relating to where a council is a member of a body or organisation that needs to be updated. An example is available at [The Local Government \(Structural Changes\) \(Supplementary Provision and Amendment\) Order 2023](#). We envisage this supplementary order could cover a number of reorganisations and would come into force in time for 1 April 2028.

With regard to ceremonial matters, these can also be preserved via the existing suite of general regulations which make arrangements for transfer of functions, responsibilities, assets, liabilities and rights and privileges from predecessor to successor councils. Councils affected by a reorganisation may also make their own agreements about how certain assets should be handled.

With regard to city status in particular, this is conferred by the Monarch and applies to a defined locality and arrangements need to be put in place to ensure that this status is preserved. In cases where the existing local authority structure no longer aligns with the area originally granted city status, Charter Trustees are the usual legislative solution used in these circumstances and may be established for unparished areas. These trustees can hold historic property, such as charters or insignia, on behalf of the whole area.

We will be in touch to arrange a meeting in August to further discuss the matters in this letter.

We are copying this letter to Leaders, Mayor of the Combined County Authority and your Sector Advisor.

Yours sincerely,

Beatrice Andrews
Co-Deputy Director, Local Government Reorganisation