Finance and Economic Overview and Scrutiny Committee

SOUTH KESTEVEN DISTRICT COUNCIL

Tuesday, 21 July 2026 at 10.00 am
Council Chamber - South Kesteven House,
St. Peter's Hill, Grantham. NG31 6PZ

Committee Members: Councillor Tim Harrison (Chairman)
Councillor Gareth Knight (Vice-Chairman)

Councillor Matthew Bailey, Councillor Gloria Johnson, Councillor Max Sawyer, Councillor Lee Steptoe, Councillor Elvis Stooke, Councillor Murray Turner and Councillor Mark Whittington

Agenda

This meeting can be watched as a live stream, or at a later date, via the SKDC Public-I Channel

1. **Public Speaking**
The Council welcomes engagement from members of the public. To speak at this meeting please register no later than 24 hours prior to the date of the meeting via democracy@southkesteven.gov.uk

2. **Apologies for Absence**

3. **Disclosure of Interests**
Members are asked to disclose any interests in matters for consideration at the meeting.

4. **Minutes from the previous meeting** (Pages 3 - 16)
To confirm the minutes of the meeting held on 7 May 2026 (partially restricted).

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Minutes

Finance and Economic Overview and Scrutiny Committee

Thursday, 7 May 2026, 10.00 am

Council Chamber – South Kesteven House, St. Peter's Hill, Grantham, NG31 6PZ

SOUTH KESTEVEN DISTRICT COUNCIL

Committee Members present

Councillor Bridget Ley (Chairman)
Councillor Gareth Knight (Vice-Chairman)

Councillor Matthew Bailey
Councillor Tim Harrison
Councillor Graham Jeal
Councillor Gloria Johnson
Councillor Max Sawyer
Councillor Lee Steptoe
Councillor Murray Turner

Cabinet Members present

Councillor Ashley Baxter (Leader of the Council)
Councillor Paul Stokes (Deputy Leader of the Council)
Councillor Richard Cleaver (Cabinet Member for Property and Public Engagement)

Officers

Richard Wyles (Deputy Chief Executive and S151 Officer)
Emma Whittaker (Assistant Director of Planning and Growth)
Gyles Teasdale (Head of Service – Property and ICT)
Michael Chester (Team Leader – Leisure, Parks and Open Spaces)
Megan White (Corporate Project Officer)
Amy Pryde (Democratic Services Officer)

David Scott (Director of LeisureSK Ltd)

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77. Public Speaking

There were none.

78. Apologies for Absence

All Committee Members were present.

79. Disclosure of Interests

There were none.

80. Minutes from the previous meeting

The minutes from the meeting held on 10 March 2026 were proposed, seconded and **AGREED** as an accurate record.

81. Updates from previous meeting

There were no actions agreed at the meeting held on 10 March 2026.

82. Announcements or updates from the Leader of the Council, Cabinet Members or the Head of Paid Service

The Leader of the Council thanked all Members and Officers involved in the investment ‘net zero’ works put into Grantham Meres Leisure Centre.

83. Review of Housing Revenue Account – Finance Action Plan

The Leader of the Council presented the report which outlined a review of the Housing Revenue Account.

The recent pressures and financial challenges facing the HRA, and the repairs and maintenance budgets, have been consistently communicated to the Committee. Firstly, via the HRA outturn £2.3m overspend in 2024/25, and more recently to the Full Council meeting of 20 November 2025 when a further £2.7m to the revenue budget was approved.

The HRA has encountered and continues to face financial challenges caused by a combination of: changes to legislation; increasing landlord responsibilities; and improving a range of local performance targets including backlog repairs, repair times, and void times.

However, as has been stated at previous meetings, the continued uplift in repairs and maintenance budgets is unsustainable. There was an overspend in 2024/25, an uplift in 2025/26 and three-year budget projections are set at a similar high level.

One Member queried whether the Council undertook repairs and maintenance above and beyond their legal requirement to do so.

The Leader of the Council confirmed Council properties were brought up to a decent, habitable standards as set out by Local Government.

It was emphasised that the Council were aiming to put financial resilience and sustainability back into the HRA.

A report on rent convergence was due to be heard at Cabinet in June 2026, to request approval on the adoption of it. This would then be implemented from 2027/28, which would make a contribution to the income side of the HRA.

Savilles had been appointed alongside the Council to provide peer support and provide an action plan to break down actions into metrics with clear timelines.

One Member noted a change in legislation from Government meaning some responsibility lay with them. It was queried whether any money would be given to Local Authorities from Government for the HRA.

The Leader of the Council highlighted that Government could be lobbied, alongside the Local Councils Network and the LGA.

The HRA did not receive any funding from Council as it does not operate in the same way as the general fund in terms of grants and business rate retentions.

It was noted that the table of repairs and maintenance spend, and budget summary forecasted over £13m being spent in 2025-26. It was queried how future estimations would be calculated on how a forecast of £13m per year could be reduced and by what extent.

The Deputy Chief Executive and S151 Officer clarified the table demonstrated at what point the Council moved away from a sustainable HRA. During 2022/23 and 2023/24, the HRA was balanced against budgets set at that time. In 2024/25, the Council started to move around £1.6m away from the set budget, which then increased by £3.6m in 2025/26. It was noted that majority of the money was spent clearing repairs and maintenance backlog.

One Member requested this item being a standing item on all Committee meetings.

Concern was raised that a root cause of overspends could not be viewed within the report. A detailed breakdown was requested to further scrutinise the overspends.

Clarification was sought on which of the actions outlined within the report would actually deliver cashable savings and by how much.

The Leader of the Council confirmed comments within the report reiterated that the financial challenges facing the repairs and maintenance budgets were well understood and had been consistently communicated to members.

The Deputy Chief Executive and S151 Officer highlighted previous reports to the Committee had identified overspends, specifically the report to Council in November 2025 where the proposed budget framework amendment was approved for the £2.7m additional funding. The breakdown covered: Maintenance backlog, voids and improving performance; Inflationary and additional material costs; and regulation changes.

It was confirmed that the target figure for the HRA would be a balanced budget. The HRA was ringfenced and only received income from rent and the sales of houses.

The Council had produced a set of proposals for both income and expenditure which would address it, with the assistance of external consultants.

A query was raised on how much the external consultants were costing.

The Deputy Chief Executive and S151 Officer clarified the external consultant cost was around £5,000.

It was noted that tough choices would need to be made on what the Council offers tenants and what tenants expect from the services from this Council. This may include investment put into properties and time in which the Council responds to 'noncritical' repairs and the replacements outside of decent homes.

A query was raised on whether the Council was making more use than previously of smaller contractors to deal with 'one-off' items of repair.

The Leader of the Council confirmed the Council had an aspiration for a local suppliers framework. The Council were analysing the changes in contract procedure rules, which means the Council could allow more quotes to be received by local suppliers. A good proportion of over 50% of the Councils spend with local suppliers within the contract procedure rules.

A query was raised on the 30-year business plan and when this would be completed, it was hoped to be completed sooner rather than later.

Further clarification was sought around the external expertise working with the Council.

One Member sought clarity around review service charge levels in response to the review of sheltered housing communal areas income.

Further information was requested on the review of rechargeable policy for repairs and where it can be identified that property damage has been caused by tenants.

It was noted the 30-year finance business plan was reviewed on a regular basis as a statutory requirement. The plan set out expectations and assumptions around CPI, RPI, rental levels, right to buy sales etc. The plan anticipates the overall balance level of the HRA on an iterative basis.

The Leader of the Council clarified the review of service charges related to the hire of community rooms by tenants and outside bodies.

The Rechargeables Policy related to tenants of Council properties and how the properties are left. The Policy allows the Council to chase any outstanding rent arrears and any damage to the property.

A query was raised on when the Committee would see prioritisation of the budget and decisions made in order to get the HRA budget under control. It was felt that income increases of the HRA would not cover the £3m overspend.

A point of information was outlined to clarify that rental increases were limited in accordance with the Government's rent setting guidance.

One Member noted the HRA money was rightly spent on properties where a new tenant takes over a property. Council inspections would take place alongside repairs where necessary.

The Deputy Chief Executive and S151 Officer confirmed the report was a scoping document. Progress update reports would be brought back to future meetings, as requested.

The Committee:

1. Supported the actions as set out in the proposed HRA Financial Action Plan.

2. Agreed to receive periodic updates on progress.

84. Grantham Future High Street Fund Project Closure

The Leader of the Council presented the report.

The Government launched the Future High Street Fund in December 2019 as part of a £830m investment in town centres across England. It was one of a range of town-centre focused grant schemes administered by MHCLG.

Following an extensive application process, which included community and stakeholder consultation, the Council was successful in securing £5.5m in grant funding for improvements to Grantham.

In addition to the funding, the Council committed £379,000 in match funding to be used to deliver a revenue programme supporting the creation of a Town Centre Engagement Manager post, creation of Grantham Town Team and the delivery of cultural events.

The delivery of the programme was managed by the Economic Development Team and regular updates had been provided to the Committee throughout the programme, which ran from September 2021 to March 2026.

In addition to those meetings, there was an operational Future High Street Fund Board which also met throughout the duration of the programme.

The programme delivered improvements in Grantham Town Centre, including two public realm schemes in the Market Place and the Station Approach junction. The scheme also created 22 new residential units in previously vacant upper-floor retail spaces and an extensive programme of additional works which included investment in the Guildhall Arts Centre, Grantham Museum, Conduit Lane toilets and improvements to St Peter's Hill green.

The programme formally completed in March 2026 and all of the allocated grant funding had been spent.

Consequently, because of the programme, £1.9m in private sector and third-party match funding had been leveraged and includes £243,800 from the National Lottery Heritage Fund for the Grantham Community Heritage Association's Grantham Museum.

The final elements of delivery would include the installation of street furniture, planters and power infrastructure in the Market Place were paused to prevent disruptions to the Mid-lent Fair. The works were due to commence on 26 May 2026.

Alongside the Capital Programme, a pilot programme of community and cultural events was delivered, using the improved Market Place and drawing footfall into the Town Centre.

(Councillor Graham Jeal declared he was a Member of the Board and a Chairman of the Grantham Community Heritage Association).

(Councillor Lee Steptoe declared he was a trustee for Grantham Museum).

One Member felt underwhelmed on how the fund had been spent and felt more could have been done with the money.

Clarification was sought around the benefit cost ratios set by MHCLG at the time and how the Council performed.

A query was raised on a large sum of money on strategic sites acquisition which was consequently removed from the programme in November 2023. Further clarity was sought on how much money was spent on the masterplan of the project between the Council being given the money and removing it from the programme.

The Leader of Council highlighted the change in personnel of Officers and Members between 2019 and November 2023.

The Assistant Director of Planning and Growth confirmed the benefit cost ratio was a calculation through MHCLG that required to be undertaken each time a project adjustment request had been put forward. The benefit cost ratio remained the same from the submission of the last project adjustment form.

ACTION: To provide a written response around costs and abortive costs of the master plan for strategic sites acquisition.

A query was raised on the opening hours of the Conduit Lane toilets and the cost acquired to the Council on repairs of vandalism.

The Deputy Chief Executive and S151 Officer confirmed the toilets were open 9am-4pm, 6 days a week. Following a series of vandalism events, the toilets were closed temporarily, however, opening hours had reverted back to the previous arrangement and the toilets were now opened and closed each day by external contractors or an in-house team in the Council.

It was clarified that the cost of vandalism was unknown, however, the vandalism was relatively modest.

A suggestion was made on whether a remote locking/unlocking system could be put in place at the Conduit Lane toilets to reduce the need of external contractors.

A query was raised on when the first expected use of the stage would be and where.

The Leader of the Council noted that remote locking/unlocking for the toilets could cause safety concerns, and the toilets would need to be checked before closure.

The Deputy Leader of the Council clarified the stage had been purchased and would need to be erected via a rigger. The use of the stage around the District was being discussed.

The Committee:

Noted the report on the completion of the FHSF Project and provide any feedback on the lessons learned.

85. Council Investment Plan Update

The Deputy Leader of the Council presented the report which provided an update on phase 1 of the leisure improvements programme.

Following on from the previous report to the Committee on 18 November 2025, where the funding application was agreed. Officers had been working with consultants to finalise the scope of the works.

The procurement attracted high levels of interest, and a total of nine formal submissions were received.

Following the evaluation, Northdown Property Services were identified as the preferred contractor and subsequently Cabinet approved the contract award on 5 May 2026.

Northdown Property Services are a leading property refurbishment and maintenance company based in Peterborough, with experience of delivering similar projects.

The total cost of the contact was under the proposed budget of £500,000 at a cost of £321,222 with some savings seen particularly at Grantham Meres leisure centre.

Officers had carried out due diligence checks which included pricing clarifications during the tender evaluation process and receiving written confirmation from Northdown Property Services that their submission was correctly priced.

This meant that £162,778 would be carried forward into phase 2 of the programme and would allow a greater scope of works to be included.

In addition to mobilising the contract with Northdown Property Services included liaison with LeisureSK Ltd. Officers were engaging with consultants to identify the scope of works for phase 2, which would be procured.

The Deputy Chief Executive and S151 Officer confirmed that a delegation had been put into place for himself in consultation with the Deputy Leader of the Council, to vary contract works on the site if further works are required.

A query was raised on when the works would commence.

It was confirmed works were due to take place at the end of June 2026, after mobilisation of the contract and liaison with LeisureSK Ltd.

Concern was raised on disruption of the works to users of the leisure centre. The level of disruption and impact on timetables was queried.

The Deputy Leader of the Council confirmed the biggest disruption would be at Grantham Meres leisure centre. The works were due to be scheduled during summer time, when the swim club closes.

One Member sought clarification on whether the works would be completed prior to the 6-week school holidays.

It was noted the pool at Grantham Meres leisure centre was less utilised in the school holidays and therefore the works would most likely take place during that time. Works would take place on a sequential basis, meaning that works would take place on one leisure centre at a time.

A query was raised on the level of threat from other privately operated leisure facilities in terms of losing members at Stamford leisure centre.

The Deputy Leader of the Council clarified that at present there was no threat from privately operated leisure facilities, however, this may peak in the future.

Further concern was raised around the Grantham Meres swimming pool being closed for the duration of the 6-week school holidays.

The Team Leader – Leisure, Parks and Open Spaces clarified the indicative programme did not estimate for the swimming pool at Grantham Meres to be closed for the whole duration of the school holidays. The impact of this and how it could be minimised would be discussed with LeisureSK Ltd.

The Deputy Chief Executive clarified that there would be disruption due to intrusive works taking place. The works would focus on the customer elements of the facility. At Grantham, the changing village was a shared area making it more difficult for a temporary changing room to be located.

It was highlighted there were several dry changing areas within Grantham Meres, however, this would pose a health and safety concern following individuals leaving the pool.

It was emphasised that all other services within Grantham Meres leisure centre could be used during the time of the pool closure.

Further clarification was sought around a timescale of disruption for Grantham Meres leisure centre.

It was suggested that any other maintenance takes place during the closure of the pool to maximise the opportunity.

The Deputy Chief Executive and S151 Officer confirmed that maintenance was ongoing at the facility. This initiative deliberately focused on parts of the building that required the update of customer-facing elements rather than general maintenance.

The Committee:

Noted the contents of the report and the work undertaken to date in procuring the contract for Phase One of the Leisure Improvement Works.

(The Committee adjourned for a 15-minute break).

(Councillor Bridget Ley left the meeting at 11:30, Cllr Gareth Knight acted as Chairman for the remainder of the meeting).

86. Work Programme 2025/26

The Committee noted the Work Programme 2025/26.

ACTION: For an update on the HRA to be a standing item for each Committee meeting.

87. LeisureSK Ltd Finance Update

The Director of LeisureSK Ltd presented the report which outlined the financial performance of the company.

The report provided the latest forecast figures for 2025/26, based on information at the end of February 2026.

LeisureSK Ltd had an operating surplus of £136,000, which was an overachievement against the budget, which was set when the business plan was agreed.

The figures for 2026/27 had predicted an increase of a surplus of around £183,000.

LeisureSK Ltd were looking into their own investment works from the Capital Programme. A sum of £95,000 was allocated into the programme for 2025/26, with the potential to update the gym at Stamford leisure centre.

It was noted that overall fitness memberships had decreased. It was queried whether an increase of gym memberships had been seen at Grantham Meres as a result of the newly refurbished gym.

The Director of LeisureSK Ltd confirmed there had been an improvement on membership level as a result of the newly refurbished gym at Grantham Meres. It was noted there was more social media marketing around Grantham Meres than previously following an introduction of a new post.

Clarification was sought around the surplus and the repayment of loans for investment at Bourne and Grantham. The proposed repayments timeframe for the loans was queried.

The Council provided the loans to LeisureSK Ltd to undertake the investments and a particular interest rate and payments were made back to the Council on a monthly basis. The loan would be repaid over 7 years.

It was proposed, seconded and **AGREED** to go into closed session:

'Under Section 100(a)(4) of the Local Government Act 1972, the press and public may be excluded from the meeting during any listed items of business, on the grounds that if they were to be present, exempt information could be disclosed to them as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.'

The Committee noted the contents of the report.

88. Any other business, which the Chairman, by reason of special circumstance decides is urgent

There were none.

89. Close of meeting

The Vice-Chairman closed the meeting at 12:14.

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

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ACTION SHEET

Finance and Economic Overview and Scrutiny Committee

To provide members with an update on actions agreed at the meeting held on 7 May 2026

Min No	Agenda Item	Action	Assigned to	Comment/Status	Deadline
84	Grantham Future High Street Fund Project Closure	To provide a written response around costs and abortive costs of the master plan for strategic sites acquisition.	Emma Whittaker (Assistant Director of Planning and Growth)	Email sent to Committee Members on 13 July 2026.	Complete
86	Discretionary Payment Policies 2026/27	For an update on the HRA to be a standing item for each Committee meeting.	Democratic Services	Added to the Work programme 2026/2.	Complete

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SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Virginia Moran, Cabinet Member for Housing

Asylum Dispersal Grant Funding

Report Author

Karen Whitfield, Assistant Director (Leisure, Culture and Place)

karen.whitfield@southkesteven.gov.uk

Purpose of Report

The Finance and Economic Overview and Scrutiny Committee is invited to consider the Cabinet report to determine how the Council's allocation of Asylum Dispersal Grant Funding will be allocated.

Recommendations

The Finance and Economic Overview and Scrutiny Committee is asked to:

1. **Consider the report which is to be presented to Cabinet on Tuesday 21 July 2026 and provide any recommendations or alternative proposals to Cabinet.**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Connecting Communities Housing
Which wards are impacted?	All Wards

SOUTH KESTEVEN DISTRICT COUNCIL

Cabinet

Tuesday, 21 July 2026

Report of Councillor Virginia Moran
Cabinet Member for Housing

Asylum Dispersal Grant Funding

Report Author

Karen Whitfield, Assistant Director (Leisure, Culture and Place)

karen.whitfield@southkesteven.gov.uk

Purpose of Report

To seek approval to accept the Asylum Dispersal Grant funding awarded to South Kesteven District Council and agree a proposed spending allocation framework.

Recommendations

Cabinet is asked to:

1. **Approve the allocation of proposed asylum dispersal funding as detailed within Table Two in this report.**

2. **Provide delegated authority to the Section 151 Officer in consultation with the Cabinet Member for Housing to allocate the remaining funding, or reallocate any elements of the funding in Table Two which are not required or under-utilised to other permitted activity, subject to the relevant financial thresholds.**

3. **Approve the adoption of the SK Community Fund process to award any elements of available funding to community organisations as detailed in paragraph 3.2 of this report.**

Decision Information

Is this a Key Decision?	Yes
Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Connecting Communities Housing

Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 As outlined in table 1 of this report the Council has formally received funding of £666,000 up to the end of 2025/26, with a further £321,600 forecast for 2026/27 resulting in a total grant allocation of £987,600.

1.2 The grant award notices stipulate the areas this grant can be spent on which is outlined in para 2.5 and based on the proposals summarised in Table 2 totals £854,060.

1.3 As a result, £133,540 would remain unallocated at this time for future use and consideration.

Completed by: David Scott – Assistant Director of Finance and Deputy S151 Officer.

Legal and Governance

1.4 The forecasted funding for 2026/2027 is over £200,000 and therefore this is a Key Decision.

1.5 If any funding is under-utilised or subsequently not needed for the purpose set out in Table 2 the Section 151 Officer could re-allocate the funds through delegated authority; however, this would be subject to the relevant financial thresholds, depending on the level of underspend.

Completed by: James Welbourn, Democratic Services Manager

Equalities, Diversity and Inclusion

1.6 Asylum seekers in England are protected by the Equality Act 2010 under the protected characteristic of **race** (which legally covers nationality, colour, and ethnic or national origins). The law makes it illegal for service providers, employers, and public authorities to discriminate against individuals based on these grounds.

1.7 While individuals are protected from unfair treatment like harassment or discrimination, immigration status itself is not a protected characteristic. Schedule 3 of the Equality Act 2010 outlines exceptions which allow direct or indirect nationality discrimination, or indirect discrimination based on place of residence/length of residence, when it is done to comply with another law i.e. where the public authority has no choice other than to act in a certain way. For example, when making decisions about placing people on housing registers.

1.8 Specific immigration laws mean that asylum seekers do not automatically have the same rights to work, housing, or mainstream social security benefits as UK citizens or recognised refugees while their claim is being processed. The denial of these services under immigration laws does not count as unlawful discrimination under the Equality Act. However, the Public Sector Equality Duty states that public bodies are required to consider how their immigration and support policies affect asylum seekers.

1.9 In providing the services and grant opportunities outlined within this report the Council is meeting its duties under the Equality Act and also promoting integration and community cohesion.

Completed by: Carol Drury, Community Engagement Manager

Community Safety

1.10 This proposed use of the Asylum Dispersal Grant funding is a positive step to support community cohesion and protect community safety. Anti-Social Behaviour Officers and increased Safer Streets Patrols will provide a visible presence, and alongside working with our Police Partners, will support the prevention and detection of crime. The proposed use of the funding will provide resources to enhance safety for all members of the community, particularly within Grantham.

Completed by: Ayeisha Kirkham Head of Service-Public Protection

2. Background to the Report

2.1 The Asylum Dispersal Scheme is a UK government policy managed by the Home Office to distribute asylum seekers across local authorities throughout England, Scotland, and Wales while their asylum applications are being processed and considered. Asylum seekers, who are referred to as service users by the Home Office, are provided accommodation which typically consists of self-contained flats or shared houses.

2.2 The Home Office contracts regional service delivery partners to source and maintain dispersal properties. For South Kesteven, Serco is the delivery partner.

2.3 To mitigate the impact on local services, the Home Office provides participating Councils with financial grants based on an annual funding amount per asylum seeker being housed alongside additional bed space funding.

2.4 The amount of funding already received by the Council and an estimated total amount of funding to be received in the current financial year is detailed in **Table One** below:

Table One – Asylum Dispersal Funding		
Financial Year	**Amount**	
2023/24	£190,500	Received and in reserves
2024/25	£280,500	Received and in reserves
2025/26	£195,000	Received and in reserves
2026/27	£321,600	Forecasted amount to be received
TOTAL	**£987,600**	

2.5 The funding allocated cannot be used for any other purposes. Examples of what the funding can be used for include, but are not limited to, the following:

The provision of statutory services:

- Education services
- Children and adults social care
- Waste collection
- Public Health services
- Planning and housing services
- Library services

The provision of non-statutory services:

- Leisure services
- Community initiatives
- Wellbeing services
- Interpreting provision
- Intervention services
- Signposting/orientation services.

2.6 Currently the majority of Serco maintained properties are concentrated in Grantham. In consideration of this the Council has made representations to the Home Office and Serco that no further properties should be sourced in Grantham. Subsequently the Council has received confirmation that no further properties will be procured in Grantham, however the potential remains for properties elsewhere within the district to be secured for asylum accommodation.

2.7 **Table Two** below contains some proposed uses for the grant funding with indicative costs for consideration and approval.

Table Two – Proposed Use of Asylum Dispersal Funding		
Activity	**Cost**	
Additional Safer Streets patrols	£25,000	This will provide an additional 10 hours of patrols on a Friday and Saturday in key locations where there is a concentration of asylum dispersal accommodation or incidents of anti-social behaviour.
Anti-Social Behaviour Officers	£100,000	This would provide two Officers on a fixed term contract for one year. The roles could be extended if future funding is received from Central Government.
50% contribution to the additional Environmental Health Officer	£27,720	This is the remaining 50% of the additional post agreed by Council when setting the revised House of Multiple Occupation licence fee structure for 2026/27 which cannot be recovered by the income received.
Environmental Health Officer for HMO inspections	£55,440	Additional Officer to cover HMO/private rented housing inspections.
Homelessness Officer	£45,000	Additional Officer to cover housing requirements once asylum seekers have been processed and allowed to remain.
Moveable CCTV cameras	£33,000	Provides 5 moveable cameras to be mounted on lampposts in key areas. (NB. permission would be required from Lincolnshire County Council).
Mobile CCTV	£11,000	To be hired in as and when necessary.
Article 4 Direction	£50,000	To cover the cost of evidence gathering and formal process if the evidence supports this.
Investment in Infrastructure	£50,000	To address any enhancements in green open spaces or parks to support increased use.
Voluntary Sector	£100,000	To provide community-based support for organisations facing increased demand, eg. Foodbanks.
English language lessons	£10,000	To be delivered within the community.
Rent Deposit Scheme	£25,000	To provide initial deposits for private rented sector houses should asylum seekers wish to settle in the district after they have been processed and allowed to remain.
Management of waste	£25,000	Additional resources and educational material required to tackle problem areas.
Leisure activity	£25,000	To provide a fund for community organisations to bid into to provide diversionary leisure activities. Activity could be in Council facilities or community settings.

Activity	Cost	
Arts and cultural activity	£25,000	To provide a fund for community organisations to bid into to provide diversionary cultural activities. Activity could be in Council facilities or community settings.
Contribution to SKDC Officer time	£246,900	25% of total amount of grant funding received to cover additional duties or administration costs to be assessed retrospectively and looking forward.
TOTAL	**£854,060**	

3. Key Considerations

3.1 The proposals above contain some elements of support that will not be delivered by the Council directly. Therefore, it is proposed that the community elements of funding, namely the voluntary sector funding and leisure and cultural activities are established as funding pots for interested community organisations to bid into.

3.2 As Cabinet recently approved the maximum grants available and the application process for the SK Community Fund, it is proposed that these arrangements are mirrored to administer any element of community funding (See **Background Papers**). Furthermore, it is proposed that the responsibility for administering community elements of funding is assigned to the Community Development Team.

3.3 This will ensure that funding bids are evaluated in a transparent manner and that the proposed outcomes and activity are eligible for funding. As the Council already supports community activity through the SK Community Fund it will also ensure that there is no possibility of organisations receiving double funding.

3.4 For the proposed £25,000 pots of funding available for leisure and cultural activity it is proposed that the application process should follow the SK Community Small Grants Fund. This would make grants available up to £5,000 to constituted community groups, charities, community interest companies and charitable incorporated organisations. Whilst any application should focus on providing activity for asylum seekers, priority will be given to those applications which promote cohesion with wider communities and help reduce social isolation and help improve community cohesion.

3.5 It is proposed that for the £100,000 pot of funding available for voluntary groups the application process should mirror the SK Community Large Grants Fund. Grants would therefore be available for up to £10,000 and follow a two-stage application process including an initial expression of interest, with eligible submissions being able to progress to an application. Again, the funding would be available to constituted community groups, charities, community interest companies and charitable incorporated organisations.

3.6 All applications would be managed on the grant register to minimise any risk and be reviewed by the existing Award Panel for the SK Community Fund.

4. Other Options Considered

4.1 The Council has received funding specifically to support asylum seekers and the wider community in relation to the Government's Asylum Dispersal Scheme. It will be necessary to report on how the funding has been allocated and spent. Therefore the 'do nothing' option has been discounted.

5. Reasons for the Recommendations

5.1 The Council has been awarded £666,000 of Government funding and is projected to receive a further amount of £321,600 in financial year 2026/27. The funding can only be utilised to mitigate the impact of asylum seekers in dispersal accommodation within the district of South Kesteven. Therefore, it is necessary to determine how the funding can be best utilised to support asylum seekers and the wider community.

5.2 The amounts allocated in **Table Two** are estimated amounts and may be subject to change. Therefore, it is recommended that delegated authority be provided to reallocate any elements of the funding which are under-utilised or not required.

5.3 As the proposals include elements which will be delivered by community organisations (Voluntary Sector fund, and leisure and cultural activities) it will be important that the Council establishes a clear and transparent process for community groups to bid for the monies available.

6. Background Papers

6.1 Community Fund - Report to Cabinet 7 April 2026

SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview & Scrutiny Committee

Tuesday 21st July 2026

Report of Councillor Philip Knowles, Cabinet Member for Corporate Governance and Licensing

Corporate Plan 2024-2027: Key Performance Indicators Report – End-Year (Q4) 2025/26

Report Author

Hannah Vivian, Performance & Project Officer

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Purpose of Report

To present the Council's performance against the Corporate Plan 2024-2027 Key Performance Indicators (KPIs) within the remit of this Committee for Quarter Four 2025/26.

Recommendations

That the Committee:

1. **Notes and scrutinises the performance against the Corporate Plan Key Performance Indicators in relation to the delivery of the Corporate Plan 2024-2027.**

Decision Information	
Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Enabling Economic Opportunities Effective Council
Which wards are impacted?	All

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 There are no significant financial implications arising from this report, which is for noting.

Completed by: David Scott, Assistant Director of Finance (Deputy s151 officer)

Legal and Governance

1.2 Regular monitoring of service area performance is to be welcomed and represents good governance. This report is for noting and there are no significant governance implications arising from the report.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

1.1 The Corporate Plan 2024-2027 was adopted by Council on 25 January 2024. It was proposed actions, key performance indicators (KPIs) and targets would be developed by the relevant Member led Committees, which would retain oversight of the performance management arrangements at a strategic level.

1.3 The actions within the remit of this Committee with accompanying measures were presented to and agreed by the Committee on 19 March 2024.

3. Key Considerations

1.4 This report is the third of the reporting cycle and covers the period January to March 2026 (Quarter 4 2025/26).

1.5 Appendix A presents the overall performance against the fifteen actions being presented in this session. Commentary by the responsible officer is provided for each action. Performance is summarised using a RAG system as follows:

1.6 Twelve of the actions are rated Green. These are actions which are on or above target as planned.

1.7 Three actions are rated Amber, these are those off target by less than 10% or where milestone achievement is delayed but with resolution in place to be achieved within a reasonable timeframe.

1.8 Zero actions are rated as Red. These are actions that are significantly below target.

1.9 The KPIs have been developed in close consultation with the relevant officers for each service. It is expected that the KPI suite will experience a degree of evolution over the corporate plan delivery period. This improvement will be prompted by the needs of decision makers and the Committees, and further consideration of how to best meet those needs by officers.

4. Other Options Considered

1.10 As Council has agreed the Committees will lead monitoring performance, there are no viable alternatives. An absence of performance arrangements would mean the delivery of the Corporate Plan is unmonitored and prevent continuous improvement. A purely internal KPI suite would prevent effective and transparent scrutiny and accountability.

5. Reasons for the Recommendations

1.11 This is a regular report where Members are invited to scrutinise and comment on performance.

6. Appendices

6.1 Appendix A – Corporate Plan 2024-2027 KPI Report: Finance and Economic Overview & Scrutiny Committee End-Year (Q4) 2025/26

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Corporate Plan 2024-27: KPI Summary Report 2025/26 – Finance & Economic Overview & Scrutiny Committee							
Index	**Priority**	**Action**	**Owner**	**2025/2026 Quarterly Overall Status**			
				Q1	**Q2**	**Q3**	**Q4**
ECON1	Enabling Economic Opportunity	Deliver the Economic Development Strategy and accompanying action plan.	Economic Development & Inward Investment Manager	Below Target	Under Review	Below Target	Below Target
ECON2	Enabling Economic Opportunity	Deliver initiatives to expand and deepen engagement with business.	Economic Development & Inward Investment Manager	On Target	On Target	On Target	On Target
ECON3	Enabling Economic Opportunity	Continue to distribute the UK Shared Prosperity Fund (UKSPF) and Rural England Prosperity Fund (REPF) and explore opportunities to develop a legacy beyond the funding period.	Economic Development & Inward Investment Manager	On Target	On Target	On Target	On Target
ECON4	Enabling Economic Opportunity	Embed and strengthen the Local Economic Forum as a key institution for local stakeholders to shape the district's approach to skills, business support and investment.	Economic Development & Inward Investment Manager	On Target	On Target	On Target	On Target
ECON5	Enabling Economic Opportunity	Work with the Lincolnshire Growth Hub to support businesses start, succeed and grow.	Economic Development & Inward Investment Manager	On Target	On Target	On Target	On Target
ECON6	Enabling Economic Opportunity	Strategically leverage the Council's procurement spend to maximise social value.	Economic Development & Inward Investment Manager	Below Target	On Target	On Target	On Target
ECON7	Enabling Economic Opportunity	Consider targeted interventions – planning powers and schemes, to achieve high-quality regeneration across the district and explore options to unlock stalled sites.	Economic Development & Inward Investment Manager	Below Target	On Target	On Target	Below Target
ECON8	Enabling Economic Opportunity	Bring forward a step change in the way Council-run Street markets are presented, operated, marketed and promoted.	Head of Waste Management & Market Services	Below Target	Under Review	Below Target	Below Target
ECON9	Enabling Economic Opportunity	Develop a long-term approach to regeneration and be prepared for investment and funding opportunities.	Economic Development & Inward Investment Manager	Below Target	On Track	On Target	On Target
COUN6	Effective Council	Ensure the tax collection process is always effective, efficient, timely and fair.	Head of Service (Revenues, Benefits & Community Engagement)	Below Target for Business Rates, On track for others	Below Target	Below Target	On Target

Corporate Plan 2024-27: KPI Summary Report 2025/26 – Finance & Economic Overview & Scrutiny Committee							
Index	**Priority**	**Action**	**Owner**	**2025/2026 Quarterly Overall Status**			
				Q1	**Q2**	**Q3**	**Q4**
COUN7	Effective Council	Deliver a balanced, sustainable financial plan over the medium term.	Assistant Director of Finance	On Target	On Target	On Target	On Target
COUN8	Effective Council	Implement and embed the new finance system.	Assistant Director of Finance	On Target	On Target	On Target	On Target - Completed
COUN9	Effective Council	Deliver the IT Roadmap, ensuring all systems meet the needs of internal and external customers, and explore opportunities for new technologies and innovation.	IT Manager	On Target	On Target	On Target	On Target
COUN12	Effective Council	Ensure procurement is always compliant, fair and delivers value for money.	Procurement Lead	Below Target	Under Review	On Target	On Target
COUN14	Effective Council	Develop and deliver Planned Maintenance Strategy and accompanying action plan.	Head of Service (Property & IT)	On Track (Action Plan)	On Track (Action Plan)	On Target	On Target

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee							
Index	**Priority**	**Action**	**Owner**	**Target/s**	**Q4 Value**	**Q4 Status**	**Manager Commentary**
ECON1	Enabling Economic Opportunity	Deliver the Economic Development Strategy and accompanying action plan.	Economic Development & Inward Investment Manager	Deliver 100% of the Economic Development action plan.	See Commentary	Below Target	A strategic review of the Economic Development Strategy & Action Plan has been undertaken to reflect a reduction in the level of resource the council has available to support economic development and the new operating context following the establishment of the Greater Lincolnshire Combined County Authority (GLCCA). The new Economic Development Strategy 2026-29 will align activity with the strategies of GLCCA. The new strategy will be presented to Finance & Economic OSC and Cabinet. Whilst the strategic review was undertaken, the team has focused on operational delivery. Key deliverables included: Working with Grantham Museum in the successful application for £243,800 grant from National Heritage Lottery Fund. Supporting Stamford and Grantham in submitting expressions of interest for the UK Town of Culture competition. Facilitating a large skills summit at the Grantham Meres leisure centre on 4 March 2026, attended by over 40 exhibitors and 1,000 Year 10 students from across the District.
ECON2	Enabling Economic Opportunity	Deliver initiatives to expand and deepen engagement with business.	Economic Development & Inward Investment Manager	Following the introduction of a customer relationship management system (CRM), introduce a 'call and care programme' for local business	See Commentary	On Target	The Economic Development service has developed a CRM system to support business engagement and service work programmes. The database contains details of approximately 4000 local businesses. The business database will be utilised to enable direct communication with a large number of local businesses; this will result in the quarterly newsletter being sent directly to businesses that have signed up to receive it. Relationships with businesses are maintained through attendance of local business clubs and other networking events, as well as an active social media presence.

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee							
Index	**Priority**	**Action**	**Owner**	**Target/s**	**Q4 Value**	**Q4 Status**	**Manager Commentary**
ECON3	Enabling Economic Opportunity	Continue to distribute the UK Shared Prosperity Fund (UKSPF) and Rural England Prosperity Fund (REPF) and explore opportunities to develop a legacy beyond the funding period.	Economic Development & Inward Investment Manager	Total - £4,283,101 UKSPF - £3,742,641 REPF – £540,460	All of the funds have been allocated to projects, and these are being monitored	On Target	Ministry of Housing Communities and Local Government (MHCLG) has extended the deadline for full expenditure of the fund to September 2026 which has allowed officers to offer some discretion in completion timelines to ongoing projects where needed, the majority of projects were completed by the end of March 2026. Officers are in contact with groups to ensure projects remain within agreed timelines. All funding available across these two categories of UKSPF is now allocated.
ECON4	Enabling Economic Opportunity	Embed and strengthen the Local Economic Forum as a key institution for local stakeholders to shape the district's approach to skills, business support and investment.	Economic Development & Inward Investment Manager	Attend 12 events (annually) with Town Councils and local business clubs. Attend 3 events quarterly	Total business events attended YTD – 30 Events attended in Q4 - 6	On Target	In Quarter 4, six events were attended. Officers attended thirty events over the course of 2025/26. Regular attendance at business clubs and other networking or business events across the district is maintained and strengthened. The Economic Development team have delivered events for businesses to provide support in line with changing regulations. Following the end of UKSPF 24/25, the Local Economic Forum has not met given challenges around stakeholder engagement. With the arrival of the GLCCA, new panels and boards exist countywide which include stakeholders from the SKDC LEF. Consideration of the value and interaction between a local strategic stakeholder group and the Greater Lincolnshire agenda will be included in the revised Economic Development Strategy.

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee

Index	Priority	Action	Owner	Target/s	Q4 Value	Q4 Status	Manager Commentary
ECON5	Enabling Economic Opportunity	Work with the Lincolnshire Growth Hub to support businesses start, succeed and grow.	Economic Development & Inward Investment Manager	To support 60 businesses, create 100 jobs and attract 2 inward investment projects.	61 businesses and 23 individuals were supported in Q4 throughout South Kesteven. Total jobs created: 19	On Target for business support Below Target of job creation	In Quarter 4 2025/26, 61 Growth - Businesses supported and 23 Start-up Individuals supported. To date: 147 businesses have been provided with Medium or High Intensity Support. 58 individuals have been provided with Medium or High Intensity Support SKDC SPF Funded Growth Grant Scheme has supported 18 businesses. Businesses have been supported by Business Lincolnshire through their programmes and advisers at the Growth Hub and NBV Enterprise Solutions Ltd (a not-for-profit provider of business support and advice for pre-start individuals and small businesses). Feedback (from quarterly reports and directly received by the Business & Skills Officer) from businesses utilising support from Business Lincolnshire is positive, with South Kesteven business engagement remaining high.
ECON6	Enabling Economic Opportunity	Strategically leverage the Council's procurement spend to maximise social value.	Economic Development & Inward Investment Manager	Introduce an SKDC Procurement Charter to exploit local employment and supply change opportunities.	See Commentary	On Target	This target is being reviewed in the context of the Procurement Act 2023 and the Council's contract procedure rules.
				Introduce a statement of principles and publish guidance for suppliers on how to do business with Council	See Commentary	Below Target	

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee							
Index	**Priority**	**Action**	**Owner**	**Target/s**	**Q4 Value**	**Q4 Status**	**Manager Commentary**
ECON7	Enabling Economic Opportunity	Consider targeted interventions – planning powers and schemes, to achieve high-quality regeneration across the district and explore options to unlock stalled sites.	Economic Development & Inward Investment Manager	Identify site constraints and opportunities to unlock sites and Develop an investment prospectus to promote the district regionally and nationally.	See Commentary	Below Target	The Economic Development team has supported the Planning Team in respect of the Local Plan Review to support the inclusion of strategic employment and residential land allocations. Development of an Investment Prospectus is progressing. Consideration of the Council's offer and role in this space in light of the establishment of the Combined Authority, and ensuring alignment with GLCCA priorities and policy will be undertaken in the refresh of the Economic Development Strategy.
ECON8	Enabling Economic Opportunity	Bring forward a step change in the way Council-run Street markets are presented, operated, marketed and promoted.	Head of Waste Management & Market Services	Deliver 100% of the Operational Delivery Plan actions.	Under Review	Below Target	A review of the Action Plan is being undertaken between the Head of Waste Management & Market Services and the Economic Development Manager.
ECON9	Enabling Economic Opportunity	Develop a long-term approach to regeneration and be prepared for investment and funding opportunities.	Economic Development & Inward Investment Manager	Develop a regeneration plan and portfolio of sites for project opportunities	See Commentary	On Target	Development of a Regeneration Plan is now progressing. The revised Economic Development Strategy will align activity with the strategies of the Greater Lincolnshire Combined County Authority (GLCCA).

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee

Index	Priority	Action	Owner	Target/s	Q4 Value	Q4 Status	Manager Commentary
COUN6	Effective Council	Ensure the tax collection process is always effective, efficient, timely and fair.	Head of Service (Revenues, Benefits & Community Engagement)	% Council Tax collected (YTD)	98.31%	On Target	The amount collected in 2025/26 is compared to the amount collected at the same time in 2024/25. Collection continues to be on target for all 3 areas. Council Tax - 98.31% collected, Business Rates - 98.74% collected, SKDC rental income - 97.30% collected. Council Tax collection is 0.02% below target (within <1% variance), which is £22,118 (SKDC share is £1,991). Business Rates collection is 0.06% above target, which is £27,525. This is despite a reduction in the amount of retail and hospitality relief awarded which is impacting collection - as businesses are required to pay 100% of their liability (relief awarded is 40%) and the review of Small Business Rates Relief which increased the amount to be collected by £321k. Rent collection is 0.05% below target - which is 24/25 outturn (within <1% variance), which is £14,854.
				*% Business Rates collected (YTD)	98.74%	On Target	
				% SKDC Rental Income collected (YTD)	97.30%	On Target	
COUN7	Effective Council	Deliver a balanced, sustainable financial plan over the medium term.	Assistant Director of Finance	Successful management of approved budget.	See Commentary	On Target	The Budget 2026/27 was approved by Council in February with a sustainable medium term forecast. The Government have concluded their Fair Funding Review alongside the Business Rates Reset. The budget for 2026/27 is balanced, before falling into potential deficits from 2027/28.

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee

Index	Priority	Action	Owner	Target/s	Q4 Value	Q4 Status	Manager Commentary
COUN8	Effective Council	Implement and embed the new finance system.	Assistant Director of Finance	% of users accessing the system.	100%	On Target	Unit 4 went live in August 2025. The system has been embedded to Business as Usual (BAU). Focus has shifted to further development and consideration of Phase 2 enhancements. Overall the new system has been well received. Reports are being sent out to budget holders in a timely manner but this is currently between 5-10 days as part of the new SLA agreement with finance and budget holders. This KPI will need to be amended accordingly.
				% reports generated from the system within 5 working days of the months end.	50%	Below Target	
COUN9	Effective Council	Deliver the IT Roadmap, ensuring all systems meet the needs of internal and external customers, and explore opportunities for new technologies and innovation.	IT Manager	% of service desk tickets resolved within 1 day. (80% - Standard SLA is 5 working days)	96.32%	On Target	The team has successfully exceeded KPI targets for service support, and system availability and security throughout Q4 2025/26.
				Availability of main corporate systems (council tax, housing, planning) during primary working hours. (99%)	100%	On Target	
				To monitor system security and ensure data is not compromised (100% availability of security software)	100%	On Target	

Corporate Plan 2024-27: KPI Summary Report Q4 2025/26 – Finance & Economic Overview & Scrutiny Committee							
Index	**Priority**	**Action**	**Owner**	**Target/s**	**Q4 Value**	**Q4 Status**	**Manager Commentary**
COUN12	Effective Council	Ensure procurement is always compliant, fair and delivers value for money.	Procurement Lead	% of compliant contracts awarded with the value >25k	97%	On Target	We have seen a great improvement in Q4 from Q3.The spend with SME's has increased since the last quarter and compliance in general remains strong.
				% of spend with registered SMEs	54%	On Target	
COUN14	Effective Council	Develop and deliver Planned Maintenance Strategy and accompanying action plan.	Head of Service (Property & IT)	Develop and adopt the strategy and action plan.	See Commentary	On Target	For the financial year 2025/26, a varied programme of maintenance works for the corporate property estate was deployed to deliver the Maintenance Strategy Action Plan. Completed items include: roof and clock tower repairs to the Guildhall Arts Centre, extension to the Stamford Cattle Market Car Park and resurfacing across the other operated car parks with additional structural works at Wharf Road, refurbishments to the Deepings Community Centre, SK House, the Grantham, Bourne and Stamford leisure centres, Stamford Arts Centre, Langtoft Pavilion and SK Stadium.

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SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic and Overview Scrutiny Committee

21st July 2026

Report of Councillor Richard Cleaver – Cabinet Member for Property and Public Engagement

General Fund - Asset Maintenance Update

Report Author

Gyles Teasdale, Head of Property and ICT

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Purpose of Report

This report provides an update on the progress being made to respond to the property maintenance backlog.

Recommendations

The Finance and Economic Overview and Scrutiny Committee is asked to note the progress being made in reducing the backlog maintenance and to support the continuation of the maintenance programme.

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Sustainable South Kesteven Enabling economic opportunities Effective council
Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 Financial resources are being made available to deal with the asset maintenance backlog and the details of actual spend incurred and proposed spend is detailed in the report.

Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer

Legal and Governance

1.2 There are no governance implications arising from this report.

Completed by: James Welbourn, Democratic Services Manager

Risk and Mitigation

1.3 Failure to maintain the Council's General Fund property portfolio presents risks relating to health and safety, statutory compliance, service continuity, financial exposure, and reputational damage.

1.4 Unaddressed backlog maintenance may result in asset deterioration, increased reactive repair costs, disruption to services, and potential closure of facilities.

Completed by: Tracey Elliott - Governance & Risk Officer

Health and Safety

1.5 The responsibility to undertake planned, preventative and statutory maintenance works on premises is established in law and supported by a range of legislation and regulations. This includes, but is not limited to, the Health and Safety at Work etc. Act 1974, the Building Safety Act 2022 and the Regulatory Reform (Fire Safety) Order 2005.

1.6 The Health and Safety at Work etc. Act 1974 requires employers, commercial property owners and landlords to ensure, so far as is reasonably practicable, that premises, access routes, plant and equipment are safe and without risks to employees, visitors and other relevant persons.

1.7 The Workplace (Health, Safety and Welfare) Regulations 1992 require employers and those with responsibility for premises to maintain buildings in a safe condition and to implement appropriate statutory maintenance schedules where required. This supports compliance and helps ensure that the health, safety and welfare of building users are protected.

1.8 In addition to these legal duties, there is a clear moral obligation to ensure that buildings are maintained in a safe and compliant condition, reducing risks to the health, safety and welfare of anyone who may be affected by the condition or use of those premises. Planned and preventative maintenance can also reduce future financial pressures by identifying and addressing defects before they develop into more significant building failures.

Completed by: Philip Swinton Head of Health and Safety, Compliance & Emergency Planning.

2. Background to the Report

2.1 In recognition of a significant amount of backlog maintenance relating to the Council's General Fund assets, a Maintenance Strategy was developed - See background papers – Maintenance Strategy (Corporate Property Assets) and adopted that set out criteria which is now being used to prioritise and allocate financial resources.

2.2 The criteria that is being used can be summarised as follows:

- Operational and strategic fit to Corporate Plan priorities
- Health and Safety and other statutory responsibilities
- Condition Rating

2.3 Based upon the analysis of the property condition surveys there was an anticipated backlog maintenance cost of £5,962,698 across the whole portfolio, with £3,290,612 attributable to leisure properties and £2,672,086 to the remaining corporate property portfolio. This was identified previously as outlined in the below table.

Condition Rating	**Corporate Property**	**Leisure Property**	**Overall**
Category D	£63,860	£162,270	£226,130
Category C	£2,356,492	£2,999.505	£5,355,997

The condition rating is a simple but comprehensive description of the overall condition of the element expressed as complying with one of four categories:

Grade	Expression	Description
A	Good	As new and performing as intended and with regular maintenance will continue to operate efficiently.
B	Satisfactory	Performing as intended but exhibiting minor deterioration.
C	Poor	Exhibiting major defects and/or not operating as intended and will require attention in the short term, although not immediate.
D	Bad	Life expired and/or serious risk of imminent failure.

As outlined in SKDC Maintenance Strategy, the Council is currently prioritising category D and C repairs.

2.5 Works are ongoing to reduce this backlog, and each asset is now subject to an updated condition survey to assess the short, medium and long-term maintenance requirements.

2.6 From 2026/27 condition surveys are being undertaken on a 20% rolling basis in order to ensure the most accurate information is recorded to enable more accurate maintenance planning. This is in line with the industry frequency of between 3 – 5 years.

2.7 Alongside this, each asset is being categorised to identity how it supports service delivery and the achievement of Council's Corporate Plan ambitions. This assessment could demonstrate that the asset is no longer required and can be declared surplus to avoid the Council incurring unnecessary costs. This was the situation that has led to the disposal of Mowbeck Way Grantham. For those assets that demonstrate alignment to delivery Council objectives, then the maintenance budget will be allocated accordingly.

2.8 Since the approval of the Strategy the maintenance programme has been adapted to meet the objectives. The following is a summary of the maintenance works that have been undertaken during 2025/26.

2025/26 Summary of Maintenance works

Asset	Maintenance Spend	2025/26 Summary of works
Bus Stations		
Grantham Bus station	£48,000	Bus station refurbishment – external decoration and enhancement of grounds, emergency lighting upgrade, upgrade of heating and hot water.
Arts Centres & Community Centres		
Deeping Community Centre Roof	£150,000	Completion of full roof replacement. additional grant funding works completed in previous year.

Guildhall Art Centre	£613,000 (Tower / Roof – £557,000)	Decoration of clock tower, replacement of Theatre carpets, automatic door replacement, lift room extraction, Air Conditioning chiller replacement, fire alarm upgrades Roof and clocktower refurbishment.
Stamford Art Centre	£31,000	Air Handling Unit (AHU) upgrade works, safe access works
Leisure Centres		
Bourne Leisure Centre	£188,000	Replacement of fire escape staircase, Fire door replacement, foul drain works, replacement of gym ceiling, solar PV cleaning and servicing, balance tank cleaning.
Meres Leisure Centre	£100,000	Footpath repairs, emergency lighting upgrade, seating replacement and floor repairs, Calorax unit replacement x2, fire alarm upgrade, solar PV cleaning and servicing, balance tank cleaning,
South Kesteven Stadium	£152,000	External steel work/cladding decoration, cut edge treatment roof repair, gutter repairs/relining, automatic door replacement, fire alarm replacement, emergency lighting upgrade.
Stamford Leisure Centre	£52,000	AHU replacement works, replacement of cold-water boost pumps, solar PV cleaning and servicing, balance tank cleaning
Municipal Buildings		
South Kesteven House	£38,000	Kitchen refurbishment, replacement of carpets, Emergency lighting upgrades, AHU duct cleaning.
South Kesteven (Bourne) Community Access Point	£2,500	Investigations of wall movement/cracking, fire alarm upgrade, solar PV cleaning and servicing
Uffington Road Store	£1,650	Fire Risk Assessment works
Parks, Cemetery and Open spaces		
Dysart Park	£12,000	Footpath repairs, decoration of office and toilet block
Grantham Canal	£46,000	Clearance works and feasibility
Grantham Cemetery	£10,400	Footpath and drainage repairs
Langtoft Playing field	£13,400	Surfacing works - footpath
Queen Elizabeth Park	£4,785	Surfacing works
Car Parks		
North Street, Stamford	£51,000	Car park resurfacing works
South Street, Bourne	£43,000	Car park resurfacing works

Watergate, Grantham	£50,000	Resurfacing works to Watergate car park surface following Swinegate development.
Welham Street Multi Storey, Grantham	£17,500	Lighting and emergency lighting systems upgrades
Wharf Road Multi Storey, Grantham	£350,000	Resurfacing of Level 3, fire door replacement

2.9 The programme of works for the financial year 2026/27 continues to be developed, but the following is a summary of the works that are anticipated to be undertaken during the year. The works programme has been developed from the condition surveys and prioritised in accordance with the Asset Management Strategy.

2026/27 Summary of Maintenance works

Asset	Condition Category	Description of works	Forecast Expenditure
Bus Stations			
Wharf Road Grantham - Bus Station	C	Door and window repairs, floor coverings, brickwork repairs, cyclical internal decoration, Intruder Alarm	£ 40,500
Arts Centres & Community Centres			
Deeping Community Centre	C	Re-sealing around windows	£ 1,000
Guildhall Arts Centre	C	Gutter works, fire door works, tiling works, emergency lighting upgrade, AHU fan upgrade, intruder alarm, chiller relocation	£ 166,000
Stamford Arts Centre	C	Gallery roof repairs, cyclical external decoration, stone repairs, emergency & track lighting upgrade	£ 47,000
Leisure Centres			
Bourne Leisure Centre	C	Wall repairs, roof drainage and cladding repairs, emergency lighting upgrade, water calorifiers replacement, solenoid shut off valve replacement, fire alarm upgrade, solar PV cleaning, pool pump upgrade	£ 190,475
Bourne Leisure Centre	C	Refurbishment of changing rooms	£ 111,517*
Meres Leisure Centre, Trent Road	C	Roof repairs and drainage, wall cladding redecoration repairs, cyclical external decoration, wall cracking repairs, decoration, floor finish repairs, AHU refurbishment of Mallard units, replacement of cold-water boost pumps, AHU inverter	£ 403,000

		replacement, solar PV cleaning, BMS upgrade following PSDS works, pool plant upgrades, pool side lighting upgrades	
Meres Leisure Centre, Trent Road	C	Refurbishment of changing rooms	£ 186,547 *
South Kesteven Sports Stadium	C	Redecoration of bar roof, balcony slabs repair, replacement of bar roof felt, brickwork repairs, cyclical internal decoration, floor coverings / ceiling repairs, external step / ramp repair, fire alarm upgrades	£ 52,000
South Kesteven Sports Stadium	C	Refurbishment of changing rooms	£ 107,513*
Stamford Leisure Centre		Replacement entrance doors, shower room conversion, changing room AHU/AC upgrade, water calorifiers replacement, solar PV cleaning, pool pump upgrade, electrical mains upgrade	£ 255,000
Stamford Leisure Centre	C	Refurbishment of changing rooms	£ 111,745*
Municipal Buildings			
Bourne Community Access Point, Bourne	C	Cyclical internal decoration, roof repairs, emergency lighting upgrade, solar PV cleaning	£ 24,250
Market Store, Broad Street Stamford	C	Wall repairs, electrical works	£ 2,000
South Kesteven House Grantham	C	Toilet refurbishment, gutter works	£ 20,000
The Picture House, St Catherines Road Grantham	C	Paving repairs	£ 1,000
Public Convinces, Parks, Cemeteries Car Parks & Open spaces			
Dysart Park Public toilets Grantham	C	External wall repairs, decoration works, roofing repairs, render works	£ 19,350
Grantham Crematorium	C	Gutter works, cyclical external decoration, fencing works	£ 5,000
Rainbow Centre Toilets, Market Deeping	C	Brickwork repairs / LMS joints	£ 1,000
Arnoldfield Toilets, Gonerby Hill Foot Grantham	C	External wall repairs, cyclical external decoration	£ 2,000
Wyndham Park, Hill Avenue Grantham	C	Cyclical internal decoration, gutter works, cyclical external decoration	£ 4,500
Wharf Road Multi Story Car Park Grantham	C	Resurfacing of level 4 and remedial works to all other levels (Capital budget)	£ 650,000*

(* Not included in maintenance total as this is a Capital budget)

2.10 The programme of works outlined above is indicative at this time and completion of these works will be dependent on a variety of factors, such as fluctuations in market costs, resources to deliver the works, weather conditions and financial availability.

2.11 It is a stated aim of the Strategy to reduce the spend on reactive maintenance and increase the spend on planned maintenance. Prior to the implementation of the maintenance Strategy the baseline split between reactive and planned maintenance was 70% reactive and 30% planned. Progress is being made to improve this ratio and during 2026/27 this is expected to improve to 50/50.

2.12 As progress continues to be made on clearing the backlog maintenance works towards a more structured planned maintenance programme, the General Fund portfolio will benefit from an overall improvement in the condition of the stock which will require a significant reduction in reactive maintenance costs. This ratio of planned to reactive spend will need to be monitored and maintained by regular surveys, continuing investment and ongoing review and rationalisation of the General Fund assets.

3. Key Considerations

3.1 This report provides an update on the implementation of SKDC's Maintenance Programme for General Fund Corporate Property Assets.

4. Other Options Considered

4.1 N/A

5. Reasons for the Recommendations

5.1 This report is for Committee to note the progress being made in respect of reducing the backlog maintenance across the Council's General Fund portfolio and to support the continuation of the planned maintenance programme.

6. Background Papers

6.1 Cabinet - 10/09/2024 - Maintenance Strategy (Corporate Property Assets) - https://moderngov.southkesteven.gov.uk/documents/s43307/Maintenance%20Strategy%20Corporate%20Property%20Assets.pdf

6.2 Finance and Economic Overview and Scrutiny Committee – 18/02/2025 - https://moderngov.southkesteven.gov.uk/documents/s45456/Maintenance%20Strategy%20Action%20Plan%20Update.pdf

6.3 Finance and Economic Overview and Scrutiny Committee - 23/09/2025 - https://moderngov.southkesteven.gov.uk/documents/s47927/Corporate%20Property%20Maintenance%20Strategy%20Progress%20Update.pdf

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SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Ashley Baxter Leader of the Council, Cabinet Member for HR and Economic Development

Economic Development Strategy 2026-29

Report Author

Simon Jackson, Economic Development and Inward Investment Manager

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Purpose of Report

To present and seek feedback on the Economic Development Strategy 2026-29 which replaces the previous Economic Development Strategy 2024-28

Recommendations

The Committee is asked to:

1. **Consider and provide feedback on the Economic Development Strategy 2026-29**
2. **Recommend to Cabinet that the Economic Development Strategy 2026-29 is adopted**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Connecting communities Sustainable South Kesteven Enabling economic opportunities Housing Effective council
Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 The Economic Development Strategy 2026-29 is an important part of the work programme of the Committee because it has significant implications for the economic vibrancy of the district. Further development of the supporting Action Plan may have financial implications, and these will be considered at that time. Where implications cannot be maintained within existing resources the appropriate budget approvals will be sought.

Completed by: David Scott – Assistant Director of Finance and Deputy S151 Officer.

Legal and Governance

1.2 There are no governance issues anticipated. A new Strategy will require Cabinet approval.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

2.1 Enabling Economic Opportunity is a priority within the Council's Corporate Plan 2024-2027.

2.2 The Council's previous Economic Development Strategy 2024-28 was adopted by Cabinet in October 2024. Since the previous Economic Development Strategy there have been several key changes in circumstance and context following its adoption. These include significant changes in the structure of local government, the publication of "The UK's Modern Industrial Strategy" by the Department of Business and Trade (June 2025) and the establishment of the Greater Lincolnshire Combined County Authority (GLCCA) with a Mayor being elected in May 2025.

2.3 The three economic development focus areas for the GLCCA are:

1. Transport
2. Employment and Skills
3. Business and Infrastructure

2.4 To deliver against these focus areas, the GLCCA has established an Economic Advisory Panel; Employment and Skills Board; Business and Infrastructure Board and a Transport Board. The GLCCA is currently preparing strategies covering housing growth, transport, growth and infrastructure as well as a Local Skills Improvement Plan; all are expected to be published in 2026.

2.5 It will be important to ensure the South Kesteven Economic Development Strategy aligns with the GLCCA growth strategies to maximise impact and to attract funding and other resources into the District.

3. Key Considerations

3.1 Given these changes in circumstance, it is appropriate to replace the previous strategy with a new Economic Development Strategy 2026-29 (the Strategy) to ensure that the Council remains aligned with national, Mayoral and local ambitions.

3.2 The previous strategy was focused around five themes:

1. Business, job creation and employment safeguarding
2. Skills development
3. Inclusive growth and regeneration
4. Inward investment
5. Enhancing South Kesteven's tourism and visitor economy.

3.3 The Strategy maintains this focus through delivery in six areas where it is believed the Council, and its partners are most likely to have greatest influence to overcome key challenges to economic prosperity and harness key opportunities.

3.4 Informal consultation on what the challenges and opportunities are for businesses has been undertaken with businesses both on a one-to-one basis and at networking events. Informal engagement has also taken place with business representative organisations such as the Federation of Small Businesses.

3.5 One of the key changes in circumstance that is reflected in the new Strategy is the business-critical importance of Artificial Intelligence (AI). AI is transforming how businesses of all sizes operate, market, and grow. It is vital for businesses to learn how they can make the most of the opportunities AI presents. This new area of focus aims to demystify AI and help businesses adopt it in a way that's right for them. This will include signposting businesses to tools, training, and support to get them started.

3.6 The six areas of focus of the Strategy not only align with the Council's own priorities but also with those of the GLCCA. Officers are liaising with the GLCCA on the preparation of its strategies covering housing growth, transport, growth and infrastructure as well as a Local Skills Improvement Plan. This will help ensure that the Strategy continues to be aligned with the GLCCA strategies.

3.7 The six areas of focus of the new Strategy are:

1. Helping to ensure employers can access the talent they need for growth
2. Enabling increased supply of commercial premises & serviced land
3. Enabling access to the opportunities of Artificial Intelligence
4. Supporting growth of the tourism and heritage tourism sector
5. Helping improve the vitality and viability of town centres
6. Supporting high growth businesses

3.8 The Strategy sets out action plans for each of the six areas of focus and business as usual (BAU). These plans include the actions being undertaken, who is leading on each, and the anticipated outputs and outcomes.

3.9 To ensure the delivery of high impact actions, the new Strategy has rationalised the number of actions from the previous strategy, updated them where appropriate and added in new actions to reflect the change in circumstances such as Artificial Intelligence (AI).

4. Other Options Considered

4.1 A potential alternative option would be not to retain the existing Economic Development Strategy. This would mean that the Council's Strategy would not be aligned with national, Lincolnshire and local ambitions. It would also mean the Strategy aim to deliver a focused number of high impact and measurable actions would not be achieved. Consequently, this option has been discounted.

5. Reasons for the Recommendations

5.1 There have been significant changes in circumstance and context since the Council adopted the previous Economic Development Strategy 2024-26 and this report explains the need for a updated Economic Development Strategy 2026-29.

6. Appendices

Economic Development Strategy 2026-29

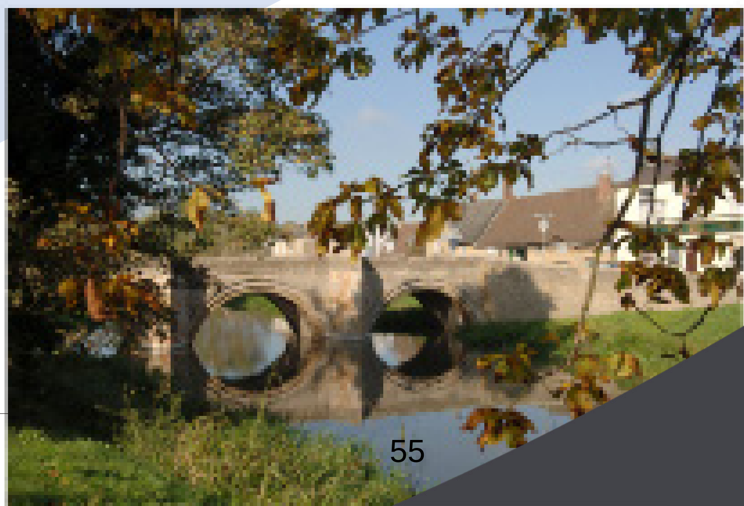
South Kesteven

Economic Development Strategy and Action Plan

DRAFT

2026-2029






SOUTH KESTEVEN DISTRICT COUNCIL

Executive Summary

There have been several key changes in circumstance and context following the adoption of the South Kesteven Economic Development Strategy 2024 – 2028. To ensure that the Council remains aligned with developments, a new Strategy for the period 2026-29 is required. It sets out how the Council's Economic Development Team (EDT), Council services and public and private partners will continue to work together to drive forward economic growth in South Kesteven

Local economic growth is delivered through collaboration between local authorities, combined authorities, businesses, education providers, investors, and central government. Businesses are the principal drivers of economic growth. They create jobs, invest capital, develop skills, innovate, generate wealth, and attract further investment. The key role of the EDT and partners is to support businesses in their growth decisions and aspirations by, for example, enabling access to the business support available and available grant funding. This new Strategy reflects this role and where the success of the Strategy will be demonstrated by the value each business places on their interaction with the EDT and partners as demonstrated through case studies and feedback.

The Strategy focuses the work of the EDT on six areas:

- Helping to ensure employers can access the talent they need
- Enabling increased supply of commercial premises and serviced land
- Enabling access to the opportunities of Artificial Intelligence (AI)
- Supporting growth of the tourism and heritage tourism sector
- Helping shape and improve the vitality and viability of town centres
- Supporting high growth businesses

In addition to these six areas the Strategy also sets out the 'Business-as-Usual' (BAU) role of the EDT including the creation, maintenance and growth of a database of the District's businesses.

Introduction

Since the previous South Kesteven Economic Development Strategy 2024 – 2028 there have been several key changes in circumstance and context following its adoption. These include significant changes in the structure of local government, the publication of “The UK’s Modern Industrial Strategy” by the Department of Business and Trade (June 2025) and the establishment of the Greater Lincolnshire Combined County Authority (GLCCA) with a Mayor being elected in May 2025.

The focus areas for the GLCCA are:

- Transport
- Employment and Skills
- Business and Infrastructure

Considering these developments, it is appropriate to replace the existing strategy with a new Economic Development Strategy 2026-29 (the Strategy) to ensure that the Council remains aligned with national, Lincolnshire and local ambitions. The next few years will bring new opportunities and challenges, and it will be essential that the ambitions for the South Kesteven economy are deliverable.

The Strategy focuses on six areas where it is believed the Council, and its partners are most likely to have greatest influence to overcome key challenges to economic prosperity and harness key opportunities:

1. Helping to ensure employers can access the talent they need
2. Enabling increased supply of commercial premises & serviced land
3. Enabling access to the opportunities of Artificial Intelligence
4. Supporting growth of the tourism and heritage tourism sector
5. Helping improve the vitality and viability of town centres
6. Supporting high growth businesses

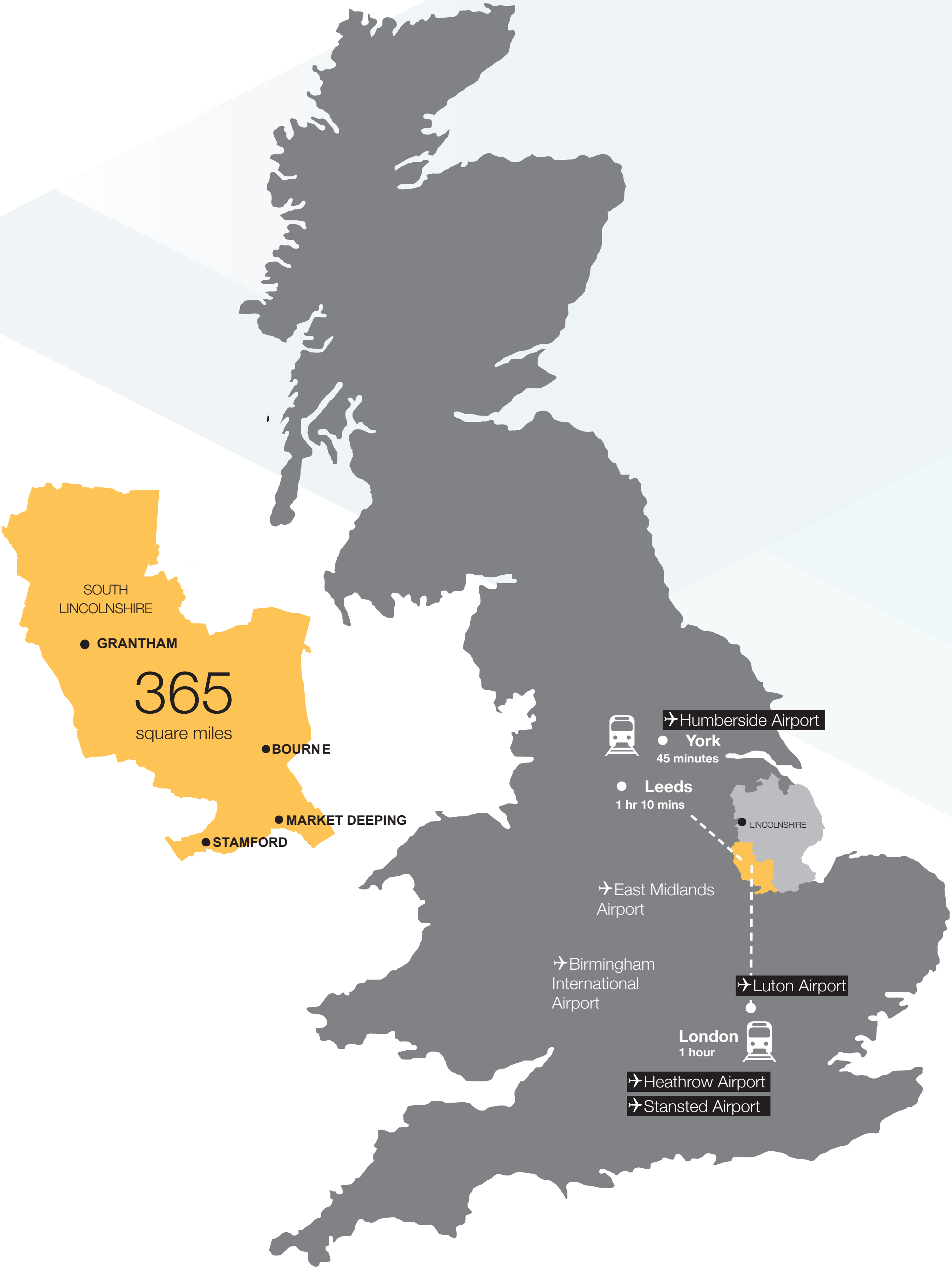
In addition to these six areas, the Strategy also sets out the ‘Business-as-Usual’ role of the Economic Development Team (EDT) including the creation, maintenance and growth of a database of the District’s businesses.

In summary the Strategy:

- Replaces the existing Economic Development Strategy 2024-2028
- Will deliver a focused number of high impact actions

The South Kesteven Economy

South Kesteven is strategically well-placed between London and York on the A1, with excellent links to other arterial routes and just over a one-hour train ride to London.



South Kesteven
A district in numbers

The life expectancy is **80.35** the second highest in Lincolnshire

In 2024, the population was **147,074**

The population is projected to reach 159,795 by 2046

The District is ranked amongst the top **30%** of Districts in England for life satisfaction

The median age of the District is **46**

There are **6115** businesses in the District

The District is the **2nd** healthiest in Lincolnshire

South Kesteven is ranked amongst the **30%** least deprived Districts in England

73.4% of adults are classified as physically active

69% of households own their own home

10.5% of households experience fuel poverty

18.7% of under 16 year olds experience relative child poverty

The median house price is **7.86** times the median annual full time salary

13% of jobs are in knowledge intensive services

NVQ2+

91.1% of the 16-64 population possess at least NVQ2+ qualifications.

39.3% possess NVQ4+ qualifications

Median annual gross earnings are **£34,922**

The local economy is worth **£3.381 billion**

CO_2

The District's total territorial CO_2e emissions in 2023 were **648.30kt CO2e**

This equates to 4.4 tonnes per capita

Gross disposable household income per head is **£24,858** – the highest in Lincolnshire

South Kesteven benefits from inherent economic strengths, whilst also facing some key constraints to growth. An analysis of these strengths and constraints was undertaken as part of the previous strategy, and this has been updated and added to through further analysis and consultation with business.

This Strategy takes a number of these strengths and weakness, opportunities and threats and responds to them via the action plans for each of the six areas of focus and for business as usual.

Strengths

- High living standards and a desirable place to live, with strong amenities and quality of life
- Desirable and high performing schools
- Resident workforce has comparatively strong skills in several sectors
- South Kesteven had the highest Gross Value Added in Lincolnshire, indicating a large and diverse economic base
- Resilient tourism and heritage visitor economy sector
- Regional connectivity with strong road and rail links (A1 corridor, East Coast Main Line)

Weaknesses

- Job vacancies not being filled
- Lack of supply of commercial property specifically light industrial space
- Low productivity compared to the UK average
- Economic inactivity significantly above regional averages (16-64)
- Resident vs workplace earnings disparity
- Poor local transport connectivity

Opportunities

- Artificial Intelligence
- Renewal of town centres
- Growth in social enterprises creating inclusive job opportunities, community wealth and bridging service gaps
- The green transition economic opportunities
- Strong business base growth and inward investment
- Pace of population growth with increased demand for services, housing, and local employment

Threats

- Challenging economic outlook and economic uncertainty may slow investment
- Without intervention, economic underperformance including productivity gaps and inequality could deepen
- National energy security and supply resilience could increasingly affect local businesses
- Outward migration of young people due to limited high-value job opportunitie

An Economic Vision

This new strategy continues the economic vision for south Kesteven as developed by the previous Economic Development Strategy:

South Kesteven has a thriving, innovative and diverse economy and is recognised as a great place to live, visit, invest and do business. The District's economy is growing strongly, through the retention, growth and attraction of increasingly based upon knowledge intensive services, generating high quality jobs, with productivity levels above the regional median and wages above the national average.

Economic growth is not an end in itself. The purpose of growth is to improve prosperity and quality of life by creating good jobs, raising living standards, increasing opportunities, and generating the resources needed to support thriving communities and public services. The aim is to reach and benefit all parts of the community in a genuinely inclusive and sustainable way, so that no one is left behind.

Action Plans

The Strategy sets out summarised action plans for each of the six areas of focus and business as usual (BAU). These plans include the actions being undertaken, who is leading on the action, the expected outputs and measurable outcomes.

For clarity:

- the actions listed are the tasks performed
- the outputs are the direct, tangible results of those actions
- the outcomes are the changes or benefits that occur because of those outputs, representing the ultimate success or impact.

Responsibility for delivery of the Strategy rests mostly with the Council's EDT and will either deliver projects directly or through working with partners such as other services within the Council, the Greater Lincolnshire Combined County Authority (GLCCA), Lincolnshire County Council and businesses. The action plans listed in the Strategy will be developed into a detailed EDT annual service plan.

1. Helping to ensure employers can access the talent they need

One of the key issues affecting local businesses, including social enterprises, is the difficulty in filling job vacancies. This issue significantly restricts business growth and makes maintaining business operations challenging.

This area of focus aims to help ensure local businesses can find the people they need.

In addition,
it seeks to offer young people improved aspirations, increased wage levels and alternative career paths, while countering perception among aspirational young people that outward migration is the only option for career opportunity and development.

Success in this area will help to deliver a workforce ready for the future, supporting both individual prosperity and broader economic success.
The EDT will act as a key intermediary between business and key training, education and skills providers including the schools, colleges, and Universities of Lincoln and Peterborough.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
1.1 Work collaboratively with Job Centre Plus (JCP) and Department of Work and Pensions (DWP) to raise awareness of work placements available to customers and support entrepreneurship for those wishing to start a new business. **1.2** Improve business awareness of the options which reduce skills gaps, such as sector-based work academy programmes (SWAP), apprenticeships, work placements and funded skills programmes, such as Bootcamps, to upskill staff. a. Two individual meetings per annum with JCP and DWP b.Three entries minimum per annum of JCP and DWP	Business have improved awareness of ways to reduce skills gaps, measured via an annual survey of businesses. Additional work placement opportunities are created through improved collaboration between businesses, JCP and DWP.	Reduced vacancy levels in those businesses who have accessed the support available – measured via feedback from individual businesses and as part of an annual survey of businesses. JCP and DWP report increased number of customers taking up work placements or entrepreneurship business support.’

Action & Lead	Output & Measure	Outcome & Measure
programmes in the EDT electronic communication with businesses held on the business database. c. Creation of an annual meeting with range of businesses and providers. **Lead - Business and Skills Officer**		
1.3 Work collaboratively with the schools, colleges, Lincoln University and Anglia Ruskin University (ARU) Peterborough to support the delivery of programmes that meet the needs of local business. a. An annual meeting with each of the schools, colleges, Lincoln University and ARU Peterborough. **Lead - Business and Skills Officer**	A more integrated education and skills system including businesses to deliver learning, qualifications, careers education and support – measured via feedback from individual businesses and as part of the annual survey of businesses.	Reduced job vacancy levels in those businesses who have accessed the support available – measured via feedback from individual businesses and as part of the annual survey of businesses.
1.4 Bring together school pupils, training and support providers to raise the awareness of pupils of the education and training opportunities available and provide a forum for businesses to engage with potential future employees. a. Deliver Annual Skills Summit. **Lead - Business and Skills Officer**	Number of exhibitors target: 40. Number of school pupil target: 800. Number of pupils who register interest with training and support providers. Number of pupils engaged with potential future employers.	Pupils feel more aware of potential careers and confident to enter the labour market. Pupils understand which programmes, apprenticeships or employment routes will lead to their personal and work ambitions and how to access these – measured via survey of the pupils that attended. Business exhibitors able to fill job vacancies – measured via survey of business exhibitors.

Action & Lead	Output & Measure	Outcome & Measure
1.5 Engage with the Careers Hub (CH) and Careers and Enterprise Company (CEC). a. Number of referrals per annum of businesses to work with or individuals who may become an Enterprise Advisor to either CH or CEC minimum of 10. **Lead - Business and Skills Officer**	Businesses have an improved awareness and may have accessed as a result apprenticeships, work placements and Enterprise Advisor opportunities – measured via annual survey of businesses.	Increased employers offering apprenticeship routes, work placements or becoming Enterprise Advisors – measured via feedback from individual businesses and as part of the annual survey of businesses.
1.6 To engage with the Federation of Small Businesses (FSB) to deliver the Local Skills Improvement Plan (LSIP). a. Quarterly attendance of the LSIP Working Group. b. Key updates from LSIP group are communicated to the business sector through social media bulletins and newsletters. **Lead - Business and Skills Officer**	Improved awareness businesses of the LSIP agenda and key updates – measured via annual survey of businesses.	Businesses confirm they have created or are working on succession planning. Businesses note sight of key updates from LSIP group – measured via feedback from individual businesses and as part of the annual survey of businesses.

2. Enabling increased supply of commercial premises and serviced land

Insight taken from businesses, property agents and developers is that there is a significant shortage of commercial space in the district and in particular space for light industrial occupiers. The Council commissioned a review of commercial property, the Commercial Property Review, April 2025 by JLL & AECOM which concluded that:

With no availability companies cannot start, grow or contract within the District, further increasing the leakage of employment to Peterborough. This is a common situation across the UK currently, generally caused by the loss of older, secondary industrial buildings to alternative uses (e.g. retail or residential) and the increase in build costs and investors' risk profile causing development to be unviable.

To encourage increased supply of commercial premises and serviced land the Strategy includes actions to help create a stable, predictable, and supportive environment that provides developers and landowners with the confidence to increase the supply of commercial space and land.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
2.1 Develop and maintain a close working relationship with agents, developers and landowners. a. Create an agent, developers and landowner group and meet every 6 months. **Lead - Economic Development Manager**	Insight into the supply and demand for commercial premises & serviced land and generation of ideas/solutions to bring forward market appropriate commercial premises & serviced land - measurement via annual audit of new commercial space and land.	Existing local businesses have available commercial space to grow into – measured via feedback from individual businesses and as part of an annual survey of businesses. Inward investors have available commercial space to move into - measured via feedback from individual investor enquiries. Those starting a business have available commercial space to move into – measured via feedback from individual businesses and as part of an annual survey of businesses.

Action & Lead	Output & Measure	Outcome & Measure
2.2 Targeting of key employment sites in the District's Local Plan. a. These sites and others to be combined into a key sites database capable of generating an Investment Prospectus, potential completion of funding bids, etc. Analysis undertaken to identify any blockages to development and creation of potential solutions. Blockages could include lack of reliable and high-quality transport, digital connectivity (broadband), and utility infrastructure (water, electricity). **Lead - Economic Development Manager**	Creation of a key sites database and Investment Prospectus – measurement via delivery of database and investment prospectus.	Existing local businesses have available commercial space to grow into – measured via feedback from individual businesses and as part of an annual survey of businesses. Inward investors have available commercial space to move into - measured via feedback from individual investor enquiries. Those starting a business have available commercial space to move into – measured via feedback from individual businesses and as part of an annual survey of businesses.
2.3 Work collaboratively with the planning team to support developers and businesses navigate the planning process. a. Promotion of Planning Services including Design Pads, Planning Performance Agreements (PPAs) and Pre-Application Consultation. **Lead – Economic Development Manager**	Creation of an agents, developers and landowners' forum to include updates from the planning team. Uptake of Design Pads, PPA's and Pre-Application Consultation with individual businesses.	Clarity and certainty of planning process for developers and landowners – measurement via feedback from applicants.

3. Enabling access to the opportunities of Artificial Intelligence (AI)

AI is no longer just for tech companies, it's transforming how businesses of all sizes operate, market, and grow. With the rise in the technology and its role in business growth, it's important for businesses to learn how they can make the most of the opportunities AI presents.

Larger businesses are often more able to utilise the potential of AI. The South Kesteven economy is dominated by small businesses including social enterprises less capable of utilising the potential of AI without the support and encouragement from business support agencies such as the Council and its EDT.

This area of focus aims to demystify AI and help businesses adopt it in a way that's right for them with signposting to tools, training, and support to get them started.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
3.1 AI adoption by local businesses. A successful AI adoption journey begins with thorough assessment and benchmarking, setting a foundation to guide strategy, prioritise resources, and measure progress. Initial assessments will provide a clear understanding of the organisation's current capabilities across different areas. a. Two AI workshops per annum. **Lead – Economic Development Manager**	Increased adoption of AI by local businesses. **Measure** – Target of total of 40 businesses attending AI workshops.	Local businesses who have accessed the AI AT and attended a workshop have created an implemented an AI adoption strategy and action plan. **Measure** – 25% of businesses that attended a workshop.

Action & Lead	Output & Measure	Outcome & Measure
3.2 AI operationalisation by local businesses. Operationalisation brings AI reliably into real-world environments assessing an organisation's ability to deploy, monitor, and maintain. a. Encourage businesses to utilise the support available. b. Two AI workshops per annum. **Lead - Economic Development Manager**	Increased operational use of AI by local businesses. **Measure** – Target of total of 40 businesses attending AI workshops.	Local businesses who have attended a workshop have created and implemented an AI operational strategy and action plan. **Measure** – 50% of businesses that created an adoption plan

4. Supporting growth of the tourism and heritage tourism sector

The Council's Corporate Plan aims to promote and develop South Kesteven as an attractive visitor destination, focusing on its cultural and heritage strengths.

The District's historic associations, heritage, buildings, landmarks and parks define South Kesteven's 'story' and are what makes South Kesteven distinctive and attractive. They are the subject of immense local and civic pride and create a framework for strengthening South Kesteven's local culture and sense of place. Together they comprise a unique offer for visitors to South Kesteven.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
4.1 Tourism & Heritage Tourism Strategy and Forum. Highlight and promote South Kesteven's built and social heritage as an anchor to the District's identity within Lincolnshire and the wider region, and key attraction for visitors. Including support for accessible tourism, diversity and inclusion and film-friendly South Kesteven package. a. Conduct stakeholder engagement and consultation. b. Complete Tourism and Heritage Tourism Strategy. c. Create South Kesteven Tourism and Heritage Forum. d. Destination Management Plan – integrated plans aligning tourism growth with heritage protection. **Lead - Tourism and Visitor Economy Officer & Heritage, Regeneration and Funding Officer**	Tourism & Heritage Tourism Strategy - Council to be adopted by April 2027.	Increased visitors spend and local economic growth. Job creation – especially in hospitality, guiding, conservation, and creative industries. Business diversification – growth of local crafts, food, accommodation, and experience-based enterprises.

5. Helping improve the vitality and viability of town centres

Helping improve the vitality and viability of the District's town centres can only be delivered effectively via a collaborative approach with partners and stakeholders.

The EDT will provide updates on footfall and visitor demographics and an annual update on vacancy rates, customer perception and business confidence. All this data will be combined into a "basket" of measures to provide insight for the Council, partners and stakeholders into the vitality and viability of the town centres.

This insight will initially be presented to partners and stakeholders in each of the town centres to decide what collaborative action should be undertaken to tackle issues and maximise opportunities. Such action could include;

- influencing the mix of retail, services, leisure, and residential to meet local demographics, encouraging longer stays and more spending
- attraction of funding from public and private sources
- bringing vacant buildings back into use
- marketing campaigns and events.

Following these initial presentations the EDT will provide tailored quarterly updates for partners and stakeholders in each of the town centres.

Through collaboration the aim is to transform where necessary and maintain the District's town centres as resilient, attractive, and economically successful places.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
5.1 Provide partners and stakeholders with insight into the vitality and viability of each of the District's town centres. a. Insight will be provided by the creation of a "basket" of measures. *i. Commercial vacancy rates: Measured via in person assessment.* *ii. Footfall/pedestrian flows: Measured using mobile phone data to show activity levels.* *iii. Visitor demographics: Measured using Experian data.*	Insight into vitality and viability of the District's town centres to inform town centre partners and stakeholders and encourage collective action Strategy & Action plans for each of the District's town centres that in the long term will potentially deliver several economic, social and community and environmental outcomes.	**Economic Outcomes:** ■ Increased revenue for businesses ■ Increased employment ■ Enhanced business confidence and increased private sector investment ■ Increased footfall and visitor numbers ■ Improved property investment performance and rental growth in commercial properties ■ Diversification of town centre uses (away from purely retail to include leisure, residential, culture, and employment). ■ Greater consumer choice and enhanced competition between retailers

Action & Lead	Output & Measure	Outcome & Measure
iv. Customer perception of the quality of the town centre offer measured via survey. *v. Business confidence and intentions to invest measured via survey.* **Lead – Economic Development Manager**		**Social and Community Outcomes:** ■ Improved quality of life and overall well-being for residents ■ Increased social cohesion and reduced social exclusion ■ Greater civic pride and a stronger sense of community ■ A safer and more attractive environment, which can reduce crime and disorder ■ Opportunities for increased community participation and involvement in local initiatives **Environmental Outcomes:** ■ Reduced number of longer journeys to out-of-town centres, leading to sustainability benefits ■ Protection and enhancement of the character and appearance of historic or conservation areas

6. Supporting high growth businesses

This area of focus proactively targets and support on identified “high growth” or “foundational” businesses including social enterprises that have the greatest potential to drive economic growth and strengthen supply chains in the District. This support will include access and signposting to finance, expert advice, suitable premises, and locations.

For the identified high growth businesses, the EDT will provide tailored information, advice, guidance, signposting and support.

The EDT will bring together national and local offers to help high growth businesses find the right support for any stage of the business.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
6.1 Undertake a proactive business engagement programme with a group of 20 high growth businesses who will receive a 1:2:1 “account management” service. a. All business on the database to receive a minimum of four e-newsletter communications from the EDT per annum. b. Total of 30 businesses visited per annum. **Lead – Business & Skills Officer**	10 case studies featuring businesses that have directly benefitted from the support provided by the EDT. Better informed intelligence to enable support and guidance to be delivered in a more coordinated way. Business issues identified and mitigated, growth opportunities identified and supported.	**Business-Level Outcomes:** ▪ Increased sales and profitability: Generating more revenue and net income, allowing for reinvestment. ▪ Economies of scale: Achieving lower costs per unit through increased production volume. ▪ Enhanced innovation. ▪ Continuous development of new products, services, or processes to remain competitive. ▪ Improved financial resilience: Better cash control and management of working capital to navigate economic fluctuations.

Action & Lead	Output & Measure	Outcome & Measure
		■ Stronger customer loyalty and retention: Building a stable customer base that spends more and costs less to maintain. ■ Improved management capabilities: Better leadership and strategic planning within the firm. **Measure** - measured via feedback from high growth businesses.
6.2 Reactive follow up to engagement with EDT from businesses. a. Follow up with businesses. **Lead – Business & Skills Officer**	Two Case studies produced annually featuring businesses that have positively changed because of the support provided or signposted by the EDT.	Business level outcomes as above.

7. Business as Usual

In addition to the six areas of focus the Strategy also sets out the important Business-as-Usual role of the EDT including the creation, maintenance and growth of a database of and insight into the District's businesses.

Action Plan

Action & Lead	Output & Measure	Outcome & Measure
7.1 Business database and insight. a. Creation of business database. b. Business case for sourcing and implementing a Customer Relationship Management system (CRM). **Lead - Business and Skills Officer**	Informed, Data-Driven Decisions: ■ Increased Operational Efficiency and Productivity ■ Enhanced Customer Relationship Management ■ Improved Data Quality, Integrity, and Consistency. ■ Enhanced Data Security and Compliance Cost Savings and Higher Return on Investment (ROI): **Measure** Initial target of 1000 business entries by June 2026. Annual net growth of 10% business entries. .	Significantly improved support for local businesses from EDT and its partners via improved decision-making through data analysis, enhanced operational efficiency, and better customer relationship management. **Measure** - feedback from individual businesses and as part of the annual survey of businesses.
7.2 Engagement with local businesses. a. Maintain regular meetings with the business community, including the various business networks such as, the Grantham Business Club and other business clubs, The Federation of Small Businesses, Lincolnshire Chamber of Commerce, etc. **Lead - Business and Skills Officer**	More developed and coordinated approach to business intelligence to support business growth and competitiveness. **Measure** - quarterly meetings with business community.	**Measure** - feedback from individual businesses and business networks.

Action & Lead	Output & Measure	Outcome & Measure
7.3 Online communication a. Develop the Economic Development pages hosted on the South Kesteven Council website to support businesses with signposting to advice and guidance and information. **Lead - Business and Skills Officer**	More businesses accessing the support and guidance available. **Measure** - 5% increase year on year of visitors to the Economic Development pages.	**Measure -** feedback from businesses via an annual survey.
7.4 Annual EDT service communication with businesses and residents. a. Utilising the issuing of Council Tax bills and Business Rates bills to reach home based businesses and those considering starting a business and existing businesses. **Lead - Business and Skills Officer**	Enabling more business start-ups and increasing the number of businesses registered on the Council's business database. March 2027.	**Measure** - feedback from businesses via an annual survey.
7.5 Grant Service a. Creation of a grant bidding support service. The service will offer three levels of service: *i. Capacity Building – Educating and mentoring both internal Council teams and external organisations to improve future grant writing skills.* *ii. Application Review & Editing - Providing expert feedback and upgrading existing applications for better success rates.* *iii. Full-service management –charged for service providing help with finding, writing, and submitting grant applications for non-profits, businesses, and charities.* **Lead – Heritage, Regeneration and Funding Officer**	■ Grant opportunity horizon scanning ■ Bid-writing support ■ Bid review and quality assurance ■ Project design ■ Budget development ■ Templates and toolkits ■ Training and capacity ■ Submission management ■ Post-submission support	**Short-term outcomes:** ■ Improved bid quality. ■ Increased organisational confidence ■ Better understanding of funding landscape ■ Medium-term outcomes ■ Higher success rates ■ Diversified income streams ■ Stronger organisational capacity ■ Better-designed projects **Long-term outcomes:** ■ Increased financial sustainability ■ Greater community impact ■ Stronger partnerships ■ Strategic growth

Monitoring and Evaluation

The Strategy has the overall aim of achieving economic growth in South Kesteven namely:

- More business start-ups
- More businesses relocating into the district
- More expansions of existing businesses
- More local well-paid jobs for local people
- Thriving town and village centres
- More home-based businesses

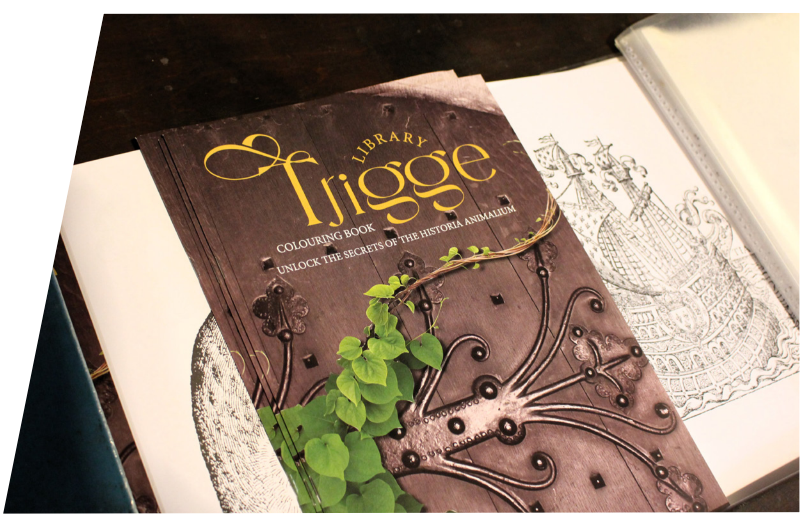
The delivery of economic growth is substantially in the hands of businesses including social enterprises and specifically the people who run or create them. People make the decisions about whether to expand, relocate or start. Given this, the role of the EDT is to:

- Support owners/senior managers with their decision making through account management, signposting and so on
- Ensure that the message that South Kesteven is “open for all businesses” and what that means practically for businesses is understood inside and outside of the district.

Demonstrating the success of the Strategy is therefore based upon how well the EDT and our partners interact with business decision makers.

Several businesses have provided feedback on the service the EDT has recently provided, a typical example is:

“The EDT has been a fantastic source of support for our local retail community. The EDT has not only offered valuable guidance for my own small business but has also been a regular and enthusiastic presence at our retail networking sessions. The EDT always takes the time to share useful information and signpost opportunities that help local retailers access the support they need. The EDT’s genuine commitment to helping small businesses thrive is greatly appreciated.”



Contact Details

Alternative formats are available on request: audio, large print and Braille

South Kesteven District Council

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SOUTH KESTEVEN DISTRICT COUNCIL

SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Bridget Ley, Cabinet Member for Finance

Housing Revenue Account Provisional Outturn Report 2025/26

Report Author

Richard Wyles, Deputy Chief Executive and s151 Officer

Richard.wyles@southkesteven.gov.uk

Purpose of Report

This report provides details of the Housing Revenue Account (HRA) outturn position for the financial year 2025/26. The report covers the Revenue Budget, Capital Programmes and Reserves overview.

Recommendations:

Finance and Economic Overview and Scrutiny Committee is asked to:

1. **Review the provisional Housing Revenue Account Revenue and Capital Outturn position and the supporting appendices for the financial year 2025/26.**
2. **Note the revenue and capital budget carry forwards in para 3.5 and para 4.8 respectively.**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	All
Which wards are impacted?	All

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance

1.1 The financial implications are included within the report.

Completed by: David Scott, Assistant Director of Finance and Deputy s151 Officer.

Legal and Governance

1.2 As part of good governance, it is important members are kept updated in respect of the financial position of Council expenditure during the year.

Completed by:

2. Background to the Report

1.1 This report provides Finance and Economic Overview and Scrutiny Committee with detail of the Council's provisional outturn position for the financial year 2025/26. Throughout the financial year Finance & Economic Overview and Scrutiny Committee have been provided with regular and comprehensive budget monitoring reports that has enabled members to be kept updated. The budget was set in the context of providing further investment in key service areas whilst being mindful of the need to maintain a sustainable 30-year financial business plan.

1.2 During the course of the financial year, the HRA budgets have continued to focus on:

- Meeting the housing needs of tenants
- Facilitating the delivery of new housing across a range of tenures
- Enabling those whose independence may be at risk to access housing (including their current home) that meets their needs
- Supporting investment in homes for affordable warmth for our tenants
- Meeting compliance requirements and ensuring resources are allocated appropriately.

1.3 As members of this Committee will be aware the HRA has faced financial challenges during the year specifically the repairs and maintenance budgets which required an additional £2.7m revenue budget increase in-year.

1.4 The HRA has encountered and continues to face financial challenges caused by a combination of:

- Changes to legislation;
- Increasing landlord responsibilities;
- Improving a range of local performance targets including backlog repairs, repair times, and void times.

3. HRA Revenue Budget 2025/26

3.1 The budget set by Council on 27 February 2025 resulted in a surplus of £8.059m. This surplus is used to provide funding for the external loan and to enable reserve levels to be maintained that subsequently fund the capital programme and service improvements. For the purposes of the outturn variance analysis the budget carry forwards have been removed and the actual surplus for the year is £4.476m, resulting in a net overspend of £554k as part of the continued investment in addressing the backlog of repairs and ensuring statutory compliance.

3.2 Table 1 shows the HRA revenue outturn position for 2025/26 and shows the variance comparison between budget and provisional outturn. However, it should be noted that the repairs and maintenance line has seen a significant increase in the original budget set for 2025/26.

Table 1 – HRA Revenue Outturn Position 2025/26

Description	2025/26 Original Budget	2025/26 Current Budget	2025/26 Current Budget (less proposed budget c/f) (a)	2025/26 Provisional Outturn (b)	2025/26 Variance (b-a)
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Expenditure					
Repairs and Maintenance	10,617	13,600	13,585	13,681	96
Supervision and Management	4,737	4,836	4,701	4,906	205
Depreciation and Impairment of Fixed Assets *	4,181	4,181	4,181	4,181	0
Debt Management Expenses	36	36	36	36	0
Provision for bad debts*	206	206	206	(155)	(361)
Support recharge to the General Fund	3,031	3,031	3,031	3,031	0
Total Expenditure	**22,808**	**25,890**	**25,740**	**25,680**	**(60)**

Income					
Dwelling Rents	(29,856)	(29,856)	(29,856)	(29,562)	294
Non-Dwelling Rents	(322)	(322)	(322)	(295)	27
Charges for Services and Facilities	(916)	(916)	(916)	(994)	(78)
Other Income	(18)	(18)	(18)	(38)	(20)
Total Income	**(31,112)**	**(31,112)**	**(31,112)**	**(30,889)**	**223**
Net Cost of HRA Services	**(8,304)**	**(5,222)**	**(5,372)**	**(5,209)**	**163**
Interest Payable and Similar Charges	2,043	2,140	2,140	2,140	0
Interest and Investment Income*	(1,798)	(1,798)	(1,798)	(1,414)	384
Accumulated Absences	0	0	0	7	7
HRA (Surplus)/Deficit	**(8,059)**	**(4,880)**	**(5,030)**	**(4,476)**	**554**

*Provisional outturn pending completion of year end accounting entries

1.5 Appendix A provides details of the significant variances which impact across the HRA with supporting information explaining the main variances across the Expenditure and Income headings that result in a net cost overspend of £163k.

3.4 There has also been some further movement below the net cost service in relation to reduced investment income returns of £384k due to the average balances across the HRA reserves being lower than anticipated with the draw on reserves as part of the outturn in 2024/25 then the additional funding drawn down in year.

3.5 A budget carry-forward of £150k is required for the continued use of the remaining House Building Support grant received during 2025/26. This funding has been earmarked for expenditure relating to feasibility work and surveys relating to our new build programme.

3.6 Overall, the HRA surplus has reduced by £554k from the current budgeted figure of £5.030m, resulting in a provisional outturn surplus of £4.476m. This reduction will result in reduced funding being available to support the working balance. The movement between the original and current budget reflects the additional draw down from reserves which outlined in table 5 below.

4. HRA Capital Programme 2025/26

4.1 The budget approved on 27 February 2025 for the 2025/26 HRA Capital programme was £31.771m. Budgets have been amended as projects have commenced and these changes increased the 2025/26 budget to £31.966m. For the purposes of the outturn variance analysis, the budget carry forwards have been removed from this which reduces the budget for comparative purposes to £21.229m as summarised in Table 2 below.

Table 2 – HRA Capital Outturn Position

Capital Scheme	2025/26 Current Budget £'000	2025/26 Budget (less C/F approved by Council February 2026 and less proposed Budget C/F) £'000	2025/26 Provisional Outturn £'000	2025/26 Outturn Variance £'000
Energy Efficiency Initiatives	4,734	4,734	5,311	577
ICT	0	0	117	117
Repair Vehicles	765	0	0	0
New Build Programme	15,134	6,262	6,262	0
Compliance Works	635	135	60	(75)
Physical Adaptations	448	448	482	34
Refurbishment & Improvement	10,250	9,650	8,752	(898)
Total Expenditure	**31,966**	**21,229**	**20,984**	**(245)**
Financed By:				
HRA Capital Receipts Reserve	14,134	5,262	5,274	12
Grants & Contributions	1,871	1,871	1,871	0
Major Repairs Reserve	14,961	13,096	12,957	(245)
S106	1,000	1,000	988	(12)
Total Financing	**31,966**	**21,229**	**20,984**	**(245)**

4.2 As it can be seen from the table above the overall capital programme for the HRA has resulted in a net underspend of £245k.

4.3 There have been a number of challenges especially within the Refurbishment and Improvement area which overlaps with the Repairs and Maintenance programmes within the revenue budget. Work has been ongoing within the service, closely support by finance to ensure spend has remained within the capital budget allocations, which has been achieved with an underspend of £898k.

4.4 Through the capital programme a total of 2,049 component replacements or upgrades to Council homes were completed in year against a target of 2,340 which has led to the underspend. A summary of the key workstreams completions is as follows:

Table 3 – Capital Component Analysis

Workstream	Planned Amount	Actual	Variance
Kitchens	282	235	(47)
Bathrooms	258	179	(79)
Boilers	323	286	(37)
Roofs	90	90	0

Windows and Doors	292	283	(9)
External Refurbishments	968	849	(119)
Decarbonisation Improvements	127	127	0
Total	**2,340**	**2,049**	**(291)**

4.5 In respect of the variance above, prior to any works being undertaken a check is made against each component planned works to ascertain if there is any useful life remaining. This has then resulted in works being delayed to a later date. The council has prioritised component renewals and capital expenditure where decent homes standards is not currently being met, components coming to the end of their useful life and renewals arising from reactive repairs and voids.

4.6 Works are undertaken to ensure that we meet regulatory requirements and contribute to improving tenant satisfaction in order to meet our objective of maintaining good quality homes in accordance with our asset management strategy.

4.7 As regards some of the other significant overspend variances there were two other main areas:

- Decarbonisation Works (Energy efficiency) £655k – there was an opportunity to bid for additional funding in year as part of the ongoing decarbonisation works at an additional cost of £329k (this was partly off-set by grant funding of £166k). The remaining element of the overspend (£326k) relates to the retention payments due for the previous phase of the programme.
- ICT £117k – additional capital software costs related to the ongoing development of the QL housing system.

4.8 There is one capital carry forward that will be moved into 2026/27 which is summarised below:

Table 4 – Capital Budget Carry Forward 2026/27

Project	Budget Carry Forward £'000	Funding	Commentary
Housing Development Investment Programme	**321**	Usable Capital Receipts	Continuation of programme into 2026/27

HRA Reserves 2025/26

5.1 An integral element of the closedown procedure is to undertake a review of the usage and levels of the Council's reserves and balances. The financial statements reflect the proposed use of these, and specific details of the HRA balances and reserves are set out below.

Table 5 – HRA Reserves Position

Description	Actual Balance as at 31 March 2025	Net Provisional Movement	Provisional Balance as at 31 March 2026
	£'000	£'000	£'000
Revenue Reserve			
HRA Climate Reserve	500	(43)	457
HRA Priorities Reserve	5,761	(2,014)	3,747
Reactive Repairs Reserve	1,000	(1,000)	0
Working Balance*	1,573	604	2,177
Total HRA Revenue Reserves	**8,834**	**(2,453)**	**6,381**
HRA Capital Reserve			
HRA Capital Receipts Reserve	11,573	(73)	11,500
Major Repairs Reserve *	15,316	(4,957)	10,359
Total HRA Capital Reserves	**26,889**	**(5,030)**	**21,859**
Total HRA Reserves	**35,723**	**(7,483)**	**28,240**

* this is an estimated position and will be finalised when the statement of accounts are produced.

5.2 HRA Priorities Reserve movements

- £100k for new build feasibility works
- £57k for additional revenue funding to support regulatory works to address damp and mould improvements plus TPAS (Tenant Engagement) accreditation.
- £76k to cover the 2025/26 pay award.
- £1.781m to part fund the revised increased revenue budget taken to Council on 4th November 2025 to fund reactive and urgent works.

5.3 Reactive Repairs Reserve movements – additional £1m to fund the remaining element of the revised increased revenue budget taken to Council in year to fund the increase in repairs and maintenance works.

5.4 HRA Climate Reserve - £43k to fund energy and decarbonisation surveys of sheltered housing schemes.

5.5 HRA Capital Receipts Reserve – The Council has established a capital receipts reserve where the ‘Right to Buy’ (RTB) sale receipts are allocated. During the year £5.2m receipts have been received with 51 RTB sales and 3 non RTB sales (compared to 31 RTB sales in 2024/25 and 2 non RTB sales). During the year £5.3m of the reserve has been used to contribute towards the financing of the capital programme. This reserve will continue to be utilised to contribute to the provision of affordable housing and the provision of additional Council housing stock.

5.6 Major Repairs Reserve – This reserve has been decreased by £4.957m. This net movement includes financing of the capital expenditure on housing improvement of £12.852m. In accordance with the HRA business plan an annual allocation is required in order to provide sustainable funding for the HRA capital programme. £7.895m has been transferred to this reserve from the Housing Revenue Account to this effect. This reserve will continue to be the primary financing for the housing improvement elements of the Capital Programme.

6. 2025/26 Rent Collection Performance

6.1 Table 5 details the rent collection rates performance against target for 2025/26

6.2 **Table 5 - Collection Rates**

Target Rates	Rents
Target annual collection rate	**97.35%**
Actual collection rate to end of March 2025	**97.30%**
Variance	**(0.05%)**

6.3 The key points to note on rent collection performance are:

- As shown in the table above, the collection rate was 0.05% below target (2024/25 outturn). However, this is within 2025/26 tolerance target of <1%.

- There are several factors affecting collection during 2025/26; in previous years, there is a reduction in collection during the months of August and September, Universal Credit migration has reduced direct payments to the rent account – previously, Housing Benefit would be paid direct to the rent account, however, for some of those tenants who have migrated to Universal Credit, their Housing Costs are paid direct to them. The final week of the collection year fell over the Easter Bank Holiday which will have impacted on collection.

7. HRA Financial Action Plan

7.1 In response to this financial challenge that has been highlighted earlier in the report, a HRA action plan report was presented to the Committee at its meeting on 7 May 2026. This sets out the actions and interventions put forward for consideration which are designed to provide a multi layered response whilst recognising the prevailing social landlord responsibilities and the Councils overarching Housing priority. An update on progress is included in Appendix B of this report.

8. Reasons for the Recommendations

8.1 It is important that members are aware of the financial position of the Housing Revenue Account to ensure they can make informed decisions that are affordable and financially sustainable for the Council. Effective budget management is critical to ensuring financial resources are spent in line with the budget and are targeted towards the Council's priorities.

8.2 This report provides an overview of the provisional Housing Revenue Account outturn financial position for 2025/26.

9. Other Options Considered

9.1 The terms of reference of the Finance and Economic Overview Scrutiny Committee require the Committee to consider the annual revenue and capital outturn report, including the movement of reserves in order to provide feedback to Cabinet. Therefore, the option of not producing a provisional outturn report was discounted.

10. Consultation

10.1 The Outturn report will be presented to the Governance & Audit Committee on 23 July 2026. The report provides this committee with the opportunity to provide feedback to Cabinet for consideration at its meeting on 21 July 2026.

11. Appendices

11.1 Appendix A – 2025/26 HRA Significant Variance Analysis

11.2 Appendix B – HRA action Plan update July 2026

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APPENDIX A – HRA 2025/26 PROVISIONAL REVENUE OUTTURN ANALYSIS

Service Area	2025/26 Current Budget	2025/26 Current Budget (less Budget Carry Forwards)	2025/26 Provisional Outturn (less Accounting Adjustments)	Variance to Current Budget	2025/26 Outturn Variance
Expenditure	25,890	25,740	25,680	(210)	(60)
Income	(31,112)	(31,112)	(30,889)	223	223
Net Cost	**(5,222)**	**(5,372)**	**(5,209)**	**13**	**163**

Explanation of Significant Variances	£'000
Repairs & Maintenance • Significant progress was made during the year to reduce the number of overdue repairs, from 2,337 in April 2025 to 1,208 by March 2026. As it is a priority of the council to improve the repairs service by ensuring repairs are completed within policy timescales and in accordance with the Housing Regulators expectations. • As a result of the above, there was an agreed increase in revenue budget of £2.7m in year. The budgets have been closely monitored to keep within the revised budget with a minor overspend of £96k at year end which is 0.60% of the current budget.	**96**
Supervision & Management • Council Tax on empty homes was overspent by £97K. This was largely due to the decants required in response to the introduction of Awaab's Law, relating to the treatment of damp and mould. The legislation was introduced post budget setting for 2025/26 but we have addressed the increased requirement in the 2026/27 budget. • An overspend of £65k on agency costs was incurred due to the need for additional support requirements on QL. • During the year a new tree policy was introduced along with a review of tenancy agreements. This resulted in additional works being required and an overspend of £45k.	**207**
Bad Debts • Following pro-active debt management reviews in year, alongside appropriate write-off actions undertaken in year, the overall level of arrears has reduced resulting in a reduction in the bad debt provision level required rather than the budgeted increase.	**(361)**
Income • Budget setting assumptions allowed a higher volume of rents from new build properties. Delays in the new build programme reduced the number of rent collectable weeks on these. • Following significant reforms to the right to buy scheme, tightening eligibility and reducing discounts, a significant increase to applications was received to beat the deadline before the changes were introduced. This resulted in a higher loss of stock to right to buy	**216**

than forecast in the budget assumptions, therefore reducing the collectable rent by £294k • This has been partly offset by an increased income of £78k from charges to services and facilities due to the budget being set prior to the review of warden and communal charges. Under recovery on utilities has started to be addressed in year which has seen an increase in charges. The 2027/28 budgets will be rebased accordingly.	

Appendix B - HRA Finance Action Plan UPDATE JULY 2026

Intervention Action	**Action Summary**	**Timeline**	**Outcome**
Review data from the Stock Condition Survey (SCS) to prioritise the capital investment programme - having regard to Decent Homes Standard (DHS). Establish an annual investment target of circa £5m (or within defined affordability levels).	The SCS data is used to allocate the investment in properties to achieve and maintain DHS. A review of the data will be undertaken to reduce non essential investment of 'smooth investment over a longer period	Review underway and used to inform the capital investment proposals for capital programme from 2027/28	Reduce where possible the level of capital investment housing stock without compromising the Council's ability to maintain DHS
Review key performance metrics including void turnarounds, repairs response times (by priority category) to ensure there a balance between affordability, statutory obligations and local priorities.	The key performance measures for 2026/27 were presented to Housing OSC on 8th June 2026	Review completed	To ensure the KPI's for 2026/27 are achievable and affordable. This action cannot be completed until the other interventions have concluded.
Review contracts with major suppliers of materials to ensure value for money (VFM) and reduce any stock wastage.	Stocks are sourced from a local supplier. A recent audit has identified improvements to the stock management processes	Stock audit findings were presented to Governance an Audit Committee on 25th June 2026	To ensure accurate stock use and reconciliations to ensure stock wastage is minimised
Review capital programme contracts, ensure work programmes remain within the allocated budgets and avoid overspends.	In response to significant budget variances in the capital programme, undertake regular budget virements to ensure orders can only be raised where there is budget availability	In place	No further overspends against individual schemes or preventative budget movements will be approved in accordance with Financial Regulations
Review contracts for externalised revenue works and ensure controls are in place to ensure 'call off' contracts are managed to avoid cost escalation and remain within approved budgets. This requires a particular focus on repairs and maintenance.	Review of HRA contracts underway to identify contract duration, contract values and call off limits	Review underway	This review is focussed on ensuring VFM on use of external contractors

Review the 30-year business plan in response to forecast outturn and spending projections – review budget and spend projections, indices, stock levels etc.	External consultants appointed to undertaken critical friend review of business plan	Review commissioned for completion by August 2026	To review key assumptions built into business plan to ensure they are accurate. Due to the sensitivity of the assumptions, any variations can have significant impact
Engage external expertise to support the above work and to provide guidance on other potential strategies.	External consultants appointed to undertaken critical friend review	Review commissioned for completion by August 2026	
Review and develop a Service Level Agreement between the General Fund (GF) and the HRA to enhance transparency on the charges (and recharges).	A recharge is in place to ensure that costs incurred by the General Fund are fully charged to the HRA to avoid cross subsidy	Review of annual recharge is underway	Legislation requires that the GF can recharge costs incurred by GF resources in relation to HRA specific activities
Income			
Model the financial impact of rent convergence from April 2027. This is Consumer Prices Index (CPI) +1% +£1 for 2027/28 and CPI+1%+£2 from 2028/29.	Cabinet has approved the inclusion of rent convergence in budget setting proposals from 2027/28	Modelling is currently underway to assess additional income	The additional income will be incorporated into the Business Plan
Review service charge levels in response to the review of sheltered housing communal areas.	An independent review is being undertaken	Currently underway	Outcome of review and recommendations to be presented to Housing OSC later in the year
Review collection methodology to ensure maximum recovery rates for tenant arrears.	Former tenant arrears officer in post currently undertaking tracing, utilising external agencies. Undertaking analysis of software providers who specialise in optimum automation of rent collection	Currently underway	Improvement in collection rates, reduction in write off for bad debts

Review Rechargeables Policy for repairs where it can be identified that property damage has been caused by tenants.	Rechargeable Repairs Policy in place but currently under review		Assurance that the Policy is fit for purpose and being implemented

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SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Bridget Ley, Cabinet Member for Finance

General Fund Provisional Outturn Report 2025/26

Report Author

Richard Wyles, Deputy Chief Executive and s151 Officer

Richard.wyles@southkesteven.gov.uk

Purpose of Report
To provide details of the General Fund provisional outturn position for the Financial Year 2025/26. The report covers the following areas Revenue Budget, Capital Programme and Reserves Overview.

Recommendations

Finance and Economic Overview and Scrutiny Committee is asked to:

1. **Review and provide feedback to Cabinet on the provisional General Fund Revenue and Capital Outturn position including the supporting appendices for the financial year 2025/26.**
2. **Note the revenue and capital budget carry forwards in Appendix B and C.**
3. **Endorse the proposed reserve movements in table 3 in readiness for presentation to Governance and Audit Committee**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	All
Which wards are impacted?	All

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance

1.1 The financial implications are included within the report.

Completed by: David Scott, Assistant Director of Finance and Deputy s151 Officer.

Legal and Governance

1.2 As part of good governance, it is important members are kept updated in respect of the financial position of Council expenditure during the year.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

2.1 This report provides the Finance and Economic Overview and Scrutiny Committee with details of the Council's provisional outturn position for the Financial Year (FY) 2025/26. Throughout the year, the Finance & Economic Overview and Scrutiny Committee (FEOSC) has been updated via regular and comprehensive budget monitoring reports.

2.2 A balanced budget was set for FY2025/26 which provided a solid foundation for the delivery of Council services over the year.

2.3 During the financial year, the Council has managed budgets prudently and has been able to redirect funding where necessary to support the objectives set out in the Corporate Plan. A combination of savings and the generation of additional income have enabled the Council to boost its financial resilience. This is particularly important in the context of the recent Local Government funding review including a reset of the Business Rate system. This reset is not favourable towards district councils, and the medium-term financial outlook remains difficult. The Council must also prepare for the financial structural changes of Local Government Reorganisation (LGR) (although at the time of compiling this report no announcement has been made). Therefore, it will be necessary to present a future financial proposal as the Council will be required to provide funding in order to transition towards the new arrangements.

3. General Fund Revenue Budget 2025/26

3.1 The net cost budget (including investments) set by Council on 27 February 2025 was £23.227m. Budgets have been amended for any additional approvals in year to increase the budget including carry forwards from the previous year. This has resulted in an increase to the 2025/26 budget to £25.607m. For the purposes of the outturn variance analysis, the budget carry forwards and accounting adjustments such as depreciation have been removed which reduces the budget for comparative purposes to £16.968m as shown in Table 1 below.

3.2 The forecast outturn position has been presented to the Committee throughout the financial year. The Quarter 3 (Q3) report was presented on 24th February 2026. This report is the final report for FY2025/26 and represents a summary of the outturn compared to the approved budgets.

Table 1 – General Fund Revenue Outturn Positions (excluding accounting adjustments within Net cost of Service)

Description	2025/26 Current Budget £'000	2025/26 Current Budget (less proposed Budget C/F and accounting adjustments) (a) £'000	2025/26 Provisional Outturn (b) £'000	Variance to Current Budget (b-a) £'000	2025/26 Outturn Variance %
Corporate, Governance & Public Protection	4,431	4,329	4,387	58	1.3
Finance, Property & Waste Services	12,583	8,127	7,906	(221)	(2.7)
Growth & Culture	9,273	5,204	4,206	(998)	(19.2)
Housing & Projects	2,033	2,023	1,961	(62)	(3.1)
HRA Recharge	(2,960)	(2,960)	(2,960)	0	0
Drainage Rates	1,026	1,026	1,014	(12)	(1.2)
Net Cost of Service	**26,388**	**17,749**	**16,514**	**(1,235)**	**(6.3)**
Investment Income	(781)	(781)	(1,304)	(523)	67.0
(Surplus) / Deficit	**25,607**	**16,968**	**15,210**	**(1,758)**	**(10.4)**

3.3 A summary of the key variances are provided in table 2 below:

Table 2 – General Fund Revenue Outturn significant variances

CROSS DIRECTORATE	£'000
Fuel A reduction in inflationary price increases prior to March 2026 has resulted in an underspend of (£266k). The budget was set using a price of 141p but actual prices have been as much as 28% below this for the majority of last financial year and remained relatively stable. It is proposed that this surplus is allocated to the waste reserve in order to provide resilience for future volatility in fuel prices	**(266)**
Utilities The Council continues to financially benefit from energy prices secured via the ESPO utility procurement framework which are currently being purchased at a unit rate lower than the budgeted rate.	**(482)**
Salaries A pay award in line with the national award for 2025/26 of 3.2% was implemented during the year. This award was higher than the 2% budgeted but it has been possible to contain the increase during the year and achieve the salary vacancy factor of 3%.	**58**
Investment Income Higher average interest has been achieved on investments which averaged 4.30% return compared to 3.25% budget as well as higher investment balances for the General Fund compared to budgeted levels.	**(523)**

3.4 Appendix A provides details of the significant variances which impacts all Directorates along with supporting information explaining the main variances per service area.

3.5 As part of the outturn process a number of carry forwards have been taken into 2026/27 to support ongoing projects and support potential budget pressures that have been identified. These total £929k split across corporate underspends (£231k) and Grants received in year (£698k), with Appendix B providing a breakdown of these for information.

3.6 As work continues on preparation of the statement of accounts and a decision regarding the future local government arrangements across Greater Lincolnshire expected, the appropriation to non-service specific reserves will be considered at the Governance and Audit meeting on the 29 September 2026. However, for service specific reserves the following allocations are proposed in table 3 below, which would reduce the provisional underspend to circa £0.699m for further consideration and allocation:

Table 3 – Proposed Reserve Allocations 2025/26

Reserve	Amount	Rationale
Property maintenance Reserve	£280k	Funded from property management underspend to support ongoing programme of asset maintenance
Leisure Investment	£132k	Surplus generated from LeisureSK Ltd is used for ongoing leisure investment
ICT Investment	£200k	Replenishment of reserve following in year and support ongoing investment in ICT projects
Climate Change	£447k	Top up of reserve to £500k to support future climate change projects
Total	**£1.059m**	

4. General Fund Capital Programme 2025/26

4.1 The budget set by Council on 27 February 2025 for the 2025/26 General Fund Capital Programme was £15.179m. Budgets have been amended for any additional approvals in year to increase the budget including carry forwards from the previous year resulting in an increase to the 2025/26 budget to £19.807m. For the purposes of the outturn variance analysis, the proposed budget carry forwards have been removed from this which reduces the budget for comparative purposes to £17.394m.

4.2 Table 4 below provides a summary provisional outturn of £16.565m resulting in a £0.829m underspend on the General Fund Capital Programme for 2025/26.

Table 4 – General Fund Capital Outturn Position

Directorate	2025/26 Current Budget £'000	2025/26 Budget (less C/F approved by Council February 2025 and proposed Budget C/F) £'000	2025/26 Provisional Outturn £'000	2025/26 Outturn Variance £'000
Corporate, Governance & Public Protection	1,455	1,403	1,513	110
Finance, Property & Waste Services	12,217	11,037	10,863	(174)
Growth & Culture	2,493	2,130	1,416	(714)
Housing & Property	2.922	2,824	2,773	(51)
Total Expenditure	**19,087**	**17,394**	**16,565**	**(829)**
Financed By:				

Capital Grants & Contributions	7,168	7,141	6,711	(430)
Reserves	3,317	2,852	2,880	28
Useable Capital Receipts	2,414	1,225	865	(360)
Borrowing	6,188	6,176	6,109	(67)
Total Financing	**19,087**	**17,394**	**16,565**	**(829)**

4.3 A summary of the significant variances is provided in Table 5 below.

Table 5 – General Fund Capital Outturn significant variances

	£'000
Corporate, Governance & Public Protection **Disabled Facilities Grant (DFG)** – Additional works have been undertaken over the course of the year with 161 adaptations completed. The additional costs will be funded from previous years DFG underspends currently held in reserves.	**96**
Finance, Property & Waste Services **Food Waste** – This budget was set prior to the round review being undertaken and confirmation of the number of waste vehicles being required to deliver the service. This combination led to an underspend as fewer vehicles were required that anticipated.	**(124)**

4.4 The Government share of the Future High Streets Fund has been fully allocated, and the Committee were provided with a report at their meeting on 7th May 2026. The funding was used to financially support specific projects of works at the Guildhall Arts Centre and the Wharf Road car park and this use of the funding has resulted in Council reserves not been required.

4.5 Appendix C provides a summary of the carry forwards totalling £0.631m alongside some adjustments to the budget carry forwards (£339k) that were approved by Council on 26th February 2026.

5. Reserves

5.1 An integral element of the closedown procedure is to undertake a review of the usage and levels of the Council's reserves and balances. Whilst the final balances and allocations are being worked through as part of the Statement of Accounts process, table 6 below provides a provisional summary position.

Table 6 – General Fund Reserves Outturn Position

Description	Actual Balance as at 31 March 2025 £'000	Provisional Movement £'000	Provisional Balance as at 31 March 2026 £'000
Revenue Reserve			
Discretionary Reserves	15,511	(2,713)	12,798
Governance Reserves	5,053	243	5,296
Grants	3,527	(1,164)	2,363
Working Balance *	2,535	0	2,535
Total Revenue Reserves	**26,626**	**(3,634)**	**22,992**
Capital Reserves			
Capital Reserves	4,589	(865)	3,724
Total Reserves	**31,215**	**(4,499)**	**26,716**

*Provisional outturn pending completion of year end accounting entries

5.2 As highlighted in section 3.6 in the report there are a number of proposals for allocating part of the underspend into specific reserves which are not referred to at table 6. Once allocated this will increase the General Fund reserve balance to £28.474m.

5.3 Discretionary Reserves – Some of the key movements included are:

- **£5.564m** net decrease on the Local Priorities Reserve following a £2.0m transfer to the Property Maintenance Reserve, £796k in-year funding for property maintenance, depot fit out of £354k and £2.136m to provide a contribution for capital financing.
- **£1.919m** net increase in Property Maintenance Reserve following the £2.0m allocation from the Local Priorities Reserve net of in-year expenditure.
- **£255k** use of ICT reserve to fund ICT projects.
- **£1.290m** added into the new Waste Services Reserve from pEPR grant funding received in year.

5.4 Governance reserves increase is mainly due to a number of revenue government grants received in year and carried forward for future use once spending plans have been agreed.

5.5 The main Grants reserve has reduced in year following the use of £1.127m Food Waste grant funding to support the rollout of the new collection requirements.

5.6 £0.865m has been used from Useable Capital Receipts to fund the General Fund Capital Programme

6. 2025/26 Collection Performance

6.1 Table 6 details the collection rates performance against target for 2025/26

6.2 **Table 6 - Collection Rates**

Target Rates	**Council Tax**	**Business Rates**
Target annual collection rate	98.33%	98.68%
Actual collection rate to end of March 2026	98.31%	98.74%
Variance	(0.02%)	0.06%

6.3 Council Tax:

- Collection of £108.723m as of 31 March 2026 against an annual debit of £110.590m. As shown in the table above, the collection rate is below target (2024/25 collection) by 0.02% or £22,118 (SKDC share being £1,991).

- Nationally South Kesteven ranked 16th out of 296 local authorities in 2025/26 in respect of collection rates, an improvement from 27th in 2024/25.

6.4 Business Rates:

- Collection of £45.295m as of 31 March 2026 against an annual debt of £45.874m. As shown in the table above, the collection rate was 0.06% or £27,524 above target.

- Nationally South Kesteven ranked 34th out of 296 local authorities in 2025/26 in respect of collection rate, an improvement from 54th in 2024/25.

7. Reasons for the Recommendations

7.1 It is important that members are aware of the financial position of the General Fund to ensure they can make informed decisions that are affordable and financially sustainable for the Council. Effective budget management is critical to ensuring financial resources are spent in line with the budget and are targeted towards the Council's priorities.

7.2 This report provides an overview of the provisional General Fund outturn financial position for 2025/26.

8. Other Options Considered

8.1 The terms of reference of the Finance and Economic Overview Scrutiny Committee require the Committee to consider the annual revenue and capital outturn report, including the movement of reserves in order to provide feedback to Cabinet. Therefore, the option of not producing a provisional outturn report was discounted.

9. Consultation

9.1 The Outturn report will be presented to the Governance & Audit Committee on 23 July 2026. The report provides this committee with the opportunity to provide feedback to Cabinet for consideration at its meeting on 21 July 2026.

10. Appendices

10.1 Appendix A – 2025/26 General Fund Outturn Significant Variance Analysis

10.2 Appendix B – 2025/26 Revenue Carry Forwards

10.3 Appendix C – 2025/26 Capital Carry Forwards

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APPENDIX A - 2025/26 General Fund Revenue Significant Variance Analysis

Corporate, Governance & Public Protection					
Service Area	**2025/26 Current Budget** **£'000**	**2025/26 Current Budget (less proposed Budget C/F and accounting adjustments** **£'000**	**2025/26 Provisional Outturn** **£'000**	**Variance to Current Budget** **£'000**	**2025/26 Outturn Variance** **%**
Corporate Management	723	722	775	3	0.4
Legal & Democratic	1,719	1,633	1,681	48	2.9
Human Resources & Organisational Development	483	495	494	(1)	(0.2)
Public Protection	1,506	1,429	1,437	8	0.6
Total	**4,431**	**4,329**	**4,387**	**58**	**1.3**

Explanation of Significant Variances	**£'000**
Legal & Democratic Legal fees £70k – additional costs required for legal support across services (£50k) and costs associated with member complaints and code of conduct cases (£20k).	**70**

Service Area	2025/26 Current Budget £	2025/26 Current Budget (less proposed Budget C/F and accounting adjustments £	2025/26 Provisional Outturn £	Variance to Current Budget £	2025/26 Outturn Variance %
Finance	1,828	1,789	1,925	136	7.6
ICT Services	1,905	1,702	1,914	212	12.5
Finance Management	269	269	299	30	11.2
Revenues, Benefits, Customer & Community Services	972	837	1,102	175	20.9
Waste & Markets	4,449	1,237	1,099	(138)	(11.2)
Property Services	3,160	2,293	1,657	(636)	(27.7)
Total	**12,583**	**8,127**	**7,906**	**(100)**	**2.7**

Explanation of Significant Variances	£'000
Finance • £99k on staffing costs relating to agency support required to cover a number of in-year vacancies, delivery of statement of accounts and implementation of the new finance system • £26k software accountancy for upgrades to the income receipting and procurement system.	**136**
ICT Services There have been some budgetary pressures incurred during 2025/26 as a result of: higher than anticipated increases in annual licences and licence cost due to the deferral of the go live for the new finance system. However, the unexpected costs will be met from the ICT reserve.	**212**
Revenues, Benefits, Customer & Community Services The Local Council Tax Support Administration Grant is no longer received as a specific grant. This is now incorporated into the Revenue Support Grant.	**195**
Waste & Markets • Additional income of £124k has been received for green waste income due to higher than budgeted take-up of the scheme. Over 31,000 households participated in the green waste service during 2025/26. Any revenue surplus from this service will be allocated to reserves and utilised to contribute towards vehicle and the purchasing of green bins. • Bulky waste income shortfall of £73k due to a delay in the additional vehicle being delivered which was required to increase the bulky waste service	**(129)**

capacity. The income reduction is offset by vacancy savings as the required driver and loader are not yet recruited. • Additional spend of £30k on repairs and parts during the course of the year for vehicle maintenance. • Due to turnover in staff in year additional staffing costs of £30k were required to maintain service delivery. • Fuel savings of £168k were achieved in year due to the lower purchase price per litre than budgeted for. • Trade waste customer retention rates are at 95% although there has been a loss of two major customers cancelling the service during the year resulting in an income shortfall of £30k overall	
Property Services • Car Parking Income – overall income is up by £58k, which is mainly due to the extension to the Cattlemarket car park Stamford, with the increased capacity by 146 spaces (a 53% capacity increase). • Additional £100k income achieved from commercial investment portfolio due to an underestimation of the budget levels for 2025/26 against an overall portfolio budget of approximately £900k. • There has also been an underspend of £280k from the property maintenance budget regarding a previous year carry forward for works not required in year. It is proposed this underspend will be moved into the Property Maintenance Reserve to support ongoing programme of asset maintenance • Utilities savings of £325k as a result of the financial benefits secured from the energy prices via the ESPO utility framework • Overspend of £35k in year related to Car Park administration costs linked to the installation of new car park machines in year. • Additional costs of £80k has been incurred on external survey works across the asset portfolio including some back dated historic invoices	**(648)**

Growth & Culture					
Service Area	2025/26 Current Budget £	2025/26 Current Budget (less proposed Budget C/F and accounting adjustments £	2025/26 Provisional Outturn £	Variance to Current Budget £	2025/26 Outturn Variance %
Communications	291	291	272	(19)	(6.5)
Arts & Culture	1,751	812	699	(113)	(13.9)
Culture & Leisure Management	172	172	186	14	8.1
Leisure	2,249	138	11	(127)	(92)
Parks & Open Spaces	607	501	560	59	11.8
Street Scene	2,055	1,879	1,710	(169)	(9.0)
Growth Management	371	298	255	(43)	(14.4)
Economic Development	574	495	453	(42)	(8.5)
Building Control	106	105	97	(8)	(7.6)
Development & Policy	723	159	(347)	(506)	(318.2)
Community Engagement	376	354	310	(44)	(12.4)
Total	**9,275**	**5,204**	**4,206**	**(998)**	**(19.2)**

Explanation of Significant Variances	£'000
Arts & Culture • Increases in room hire, lettings and theatre hire along with increases in admissions income across the arts centres. This relates in the main to the Guildhall Arts Centre (£50k) and Stamford Arts Centre (£38k) • In addition to this there has also be £43k savings on utility costs	**(131)**
Leisure Under the new agency model a surplus has been achieved in the current financial year of £132k. it is proposed to allocate the surplus to the leisure investment reserve.	**(132)**
Street Scene • Fuel savings of £70k were achieved in year due to the lower purchase price per litre than budgeted for. • Savings of £50k were achieved in year due to vacant posts and delays in recruitment and temporary staffing arrangements.	**(120)**

Development & Policy • Planning Fee Income has increased in year to due a higher level of applications received in year than anticipated, including a number of major of planning applications of which 7 alone were received in Q4 alone. • Alongside this, the national increase in fee prices which wasn't known at budget setting time, resulting in income above budget of £486k	**(486k)**

Housing & Projects					
Service Area	**2025/26 Current Budget** **£**	**2025/26 Current Budget (less proposed Budget C/F and accounting adjustments** **£**	**2025/26 Provisional Outturn** **£**	**Variance to Current Budget** **£**	**2025/26 Outturn Variance** **%**
Health & Safety	129	129	81	(48)	(37.2)
Housing Services	855	855	872	17	2.0
Centralised & Business Support	536	536	566	30	5.6
Corporate Projects & Performance and climate change	513	503	442	(61)	(12.1)
Total	**2,033**	**2,023**	**1,961**	**(62)**	**(3.1)**

Explanation of Significant Variances	**£'000**
Corporate Projects & Performance and climate change • Underspend on salaries due to vacant post in year £40k • Additional income received from electrical charging points £28k due to under budgeting which has been corrected for 2026/27.	**(68)**

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APPENDIX B

General Fund Revenue Budget Carry Forwards from 2025/26

Project	Budget Carry Forward £'000	Funding	Commentary
Corporate underspends			
SK Lottery	12	Income contributions	SK Lottery surplus transferred to Community Fund Budget
Locum cover for Democratic Services Manager	24	Underspend in year	Funding for committed expenditure in 26/27
Luminarium – Future High Street Fund	73	Regeneration reserve	Project to be carried out in 2026/27
Public Protection staffing costs	15	Underspend in year	Underspend on vacant post to cover one-off staffing costs in year
Grantham Canal	62	Local Priorities Reserve	Funding for agreed expenditure in 2026/27 as part of the preparatory works before the capital programme is undertaken
Tree maintenance	15	Waste & Recycling Initiatives – underspend against previously agreed budget	Funding for ongoing committed expenditure in 2026/27
Food Waste	30	pEPR grant received in year	Temporary vehicle costs to ensure delivery of food caddies as part of the new food waste roll out requirements
Sub-total	**231**		
Grant Funding			
Funding of the Elections Act 2022 requirements	62	New burdens grants received in previous years underspend in year	Funding for ongoing expenditure. Individual voter registration
UKSPF	252	Grant received in year	Approved schemes payable in 2026/27
Cyber Security	200	Grant received in year	Funding for expenditure in 2026/27
Renters Rights Act	43	Grant received in year	Funding for committed expenditure on compliance role
Household Support Fund	131	Grant received in year	Enable support fund scheme to be delivered
Efficiency East Midlands Grant	10	Grant received in year	Grant received to fund specific items of expenditure in 2026/27 in conjunction with the Financial and Welfare advice team as support for those in need.
Sub-total	**698**		
TOTAL	**929**		

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APPENDIX C

General Fund Capital Budget Carry Forwards from 2025/26

Project	Budget Carry Forward £'000	Funding	Commentary
CCTV Infrastructure Improvements	52	Local Priorities Reserve	Completion of works committed in 2025/26
Bulky Waste vehicles	48	Useable capital Receipts	Delayed delivery of vehicles which are now arriving in 2026/27
Mechanical and Engineering programme	30	Useable capital Receipts	Completion of works committed in 2025/26
Guildhall Art Centre Roof	63	Property Maintenance	Completion of works in the early part of 2026/27 financial year.
Deepings 3G Pitch	200	Local Priorities Reserve / Leisure	Project is ongoing pending agreement to progress
Future High Street Fund	136	Property Maintenance	Continuation of the approved projects in Market Place
Coronation Orchards	4	Grant	Grant awards continuing into 2026/27
Decarbonisation Project	98	Property Maintenance	Completion of project for Pool Pumps
TOTAL	**631**		

The 2026/27 capital programme needs reducing for the following schemes

Project	Budget Carry Forward £'000	Funding	Commentary
Street Scene Vehicles	(215)	Useable capital Receipts	Vehicles delivered before the year end, therefore carry forward agreed at budget setting in Feb26 needs to be adjusted accordingly
Vehicle Replacement Programme	(124)	Local Priorities Reserve	Additional vehicle procured in 2025/26 from the 2026/27 programme at a lower price so 2026/27 can be reduced.
TOTAL	**(339)**		

SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Bridget Ley, Cabinet Member for Finance

Housing Payment Policy Proposal - 2027/28

Report Author

Claire Moses, Head of Service (Revenues, Benefits and Customer Service)

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Purpose of Report

To provide an update on Housing Payments (HP) expenditure to review the scheme ahead of the Financial Year 2027/28, to seek feedback from the Committee regarding the proposed public consultation.

Recommendations

The Committee is asked to:

1. **Consider and comment on the proposed Housing Payment Policy prior to its inclusion within the consultation on the Localised Council Tax Support Scheme 2027/28.**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Enabling economic opportunities Housing Effective council
Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 Funding for Housing Payments (HP) is determined by the Department for Work and Pensions on an annual basis. Funding for 2026/27 was received as part of the Crisis Resilience Fund which came into effect on 1 April 2026.

1.2 Given the demands on the General Fund, it is not recommended that any significant expenditure above the HP grant allocation of £155,861 is made.

1.3 When HRA tenants apply for and are successful in their application for HP grant this is beneficial for the HRA as the payment of the grant towards housing costs can stop arrears from forming or reduce the level of arrears.

Completed by: David Scott, Assistant Director of Finance and Deputy S151 Officer

Legal and Governance

1.4 The Council's practices, in relation to the allocation of HP payments, are in line with its legal duties. The Council is not obliged to contribute any additional funding from its own resources.

1.5 As the proposed policy for 2027/2028 does not contain any material amendments, there are no legal implications. However, the Council is adhering to best practice by reviewing the policy and keeping it up to date.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

2.1 The Council's Corporate Plan 2024-2027 has a clear commitment to healthy and strong communities and being a high performing council. The Housing Payment Scheme is designed to support delivery of these priorities.

2.2 Housing Payments are formerly known as 'Discretionary Housing Payments (DHPs)'. The introduction of the Crisis Resilience Fund (CRF) resulted in DHPs coming to an end on 31 March 2026 and being replaced by the Housing Payment strand of the CRF from 1 April 2026. Details of the CRF scheme and its implementation have been presented to Rural and Communities Overview and Scrutiny Committee during 2025/26, and most recently on 6 May 2026.

2.3 The CRF requires that the new scheme must be named ‘’Housing Payment’’. The Housing Payment will closely replicate the previous DHP guidelines and will adopt a phased transition over the 3-year funding period.

2.4 Currently, this phased transition (from 1 April 2026) means, in Years 1 (2026/27) and 2 (2027/28), the Council will continue to receive an allocation to be spent on Housing Payments. From Year 3 (2028/29) onwards, Unitary Authorities (and County Councils that continue to operate in the financial year ending March 2029 will receive allocations for Housing Payments.

2.5 The amount of HP that a council can provide in a financial year is cash limited by the Secretary of State. Each council receives a grant from the Government to fund part of this amount but also has the option to pay over and above this amount, up to a maximum of two and a half times the grant allocation. However, any additional funding on this basis would have to be made from the Council’s own finance.

2.6 The administration and payment of HP is at the discretion of each LA. South Kesteven District Council reviewed their existing DHP policy against the CRF guidance in March 2026 and the new Housing Payment Policy, effective from 1 April 2026, was approved by Officer Delegated Decision. There were minor changes to the new policy (removal of ‘’Discretionary’’). This policy continues to set out eligibility and the application process, as detailed in paragraphs 2.13 to 2.17.

2.7 Housing Payments are intended to help people with housing costs, providing financial assistance in situations where the Council considers that additional help is required. This may include situations where a claimant is affected by one or more of the welfare reform measures (such as the benefit cap, removed of the spare room subsidy in the social rented sector and those affected by Local Housing Allowance Rates). In these circumstances it is possible the benefits the claimant receives are insufficient to cover their housing costs even after Housing Benefit or the housing costs element of Universal Credit have been awarded.

2.8 Where an individual cannot access a HP, either because they are not eligible (in other words, not entitled to a qualifying benefit or owner-occupiers) or the HP allocation has been exhausted, they may be able to access further financial assistance through the Crisis Payment scheme which is administered by the Welfare and Financial Advice Team (if they are deemed eligible).

Expenditure 2025/26 and 2026/27

2.9 HP funding for 2025/26 was confirmed at a national level of £100 million per year. The DWP stated this is consistent with the total funding provided to LAs in previous years (since 2022/23). As a result of that decision, in 2025/26 the Council received the same allocation level as in 2024/25.

2.10 The methodology for HP allocation for 2026/27 onwards is confirmed in paragraph 2.4 (£155,861).

2.11 The table below shows: the amount of government contribution received in recent years; the total permitted spend (top-up limit) that the Council could make in each year; and the actual level of expenditure. The 'remaining' figure in the table is the difference between the government contribution and the expenditure. The remaining amount for 2026/27 is as of 31 May 2026.

	2024/25	2025/26	2026/27 (31.05.2026)
Government Contribution	£155,861	£155,861	£155,861
Top-up limit	£389,653	£389,653	£389,653
Expenditure as at 31/05/26	£155,861	£155,861	£26,460
Remaining funding for 2026/27	£0	£0	£129,401

2.12 Any underspend in HP below the level of government contribution received is known to have an adverse effect on the allocation of future grants. It is, therefore, essential to carefully balance the risk of underspending the grant allocation versus any overspend that results in a contribution from the Council's own funds. Rigorous monthly budget monitoring is crucial to managing the risks involved.

Proposed Housing Payments Policy – 2027/28

2.13 The administration and payment of HP is at the discretion of each LA. The Council has a HP Policy which sets out eligibility for the scheme and the application process. The proposed policy for 2027/28 is outlined in Appendix 1.

2.14 Awards of HPs may be made where a resident has a short-term financial difficulty or has continuing and unavoidable needs that mean they are unable to pay their rent. Awards will normally be for a defined period.

2.15 Consideration will be given to whether all other discounts and sources of help have been exhausted. Where appropriate, decisions will be deferred until other avenues have been explored. Where longer term support is required, this is achieved through identification of additional longer term financial support – such as income top-ups, referrals to the Councils Welfare and Financial Advice Team and referrals to external support organisations. For South Kesteven tenants, liaison with our Housing Team is important to ensure a holistic approach to prevent homelessness and ensure the resident is supported through our Tenancy Support Team.

2.16 The current policy has been reviewed to ensure it is fit for purpose and achieves the aim to enable our most vulnerable residents, who cannot access any other income, to sustain their home and health.

2.17 The proposed policy for 2027/28 is included within Appendix 1 to this report.

3. Key Considerations

3.1 The Council's current policy has been in place for some time and has been updated annually in line with delegated powers. It is appreciated this is an important policy, which provides detail of additional financial support available to our residents. Therefore, it is important this policy is reviewed on an annual basis, not only to ensure the policy is fit for purpose, but to be reactive to any issues our residents are facing.

4. Other Options Considered

4.1 There are no alternative options to consider. The Council is required to adopt and maintain a Housing Payments Policy to ensure compliance with the requirements outlined in the Crisis Resilience Fund guidance

5. Reasons for the Recommendations

5.1 The Committee are asked to comment and feedback on the contents of this report in readiness for the policy to be included within the public and stakeholder consultation as part of the Localised Council Tax Support Scheme 2027/28.

6. Consultation

6.1 The purpose and aims of the fund will be included within the public consultation for the Localised Council Tax Support Scheme 2026/27.

7. Background Papers

7.1 Crisis Resilience Fund guidance: Crisis and Resilience Fund (1 April 2026 to 31 March 2029) - GOV.UK

8. Appendices

1.1. Appendix 1: Housing Payment Policy – 2027/28 (proposed).

SOUTH KESTEVEN DISTRICT COUNCIL

Housing Payment Policy – 2027/28

Version 1.2

Housing Payment Policy

–

2027/28

SOUTH KESTEVEN DISTRICT COUNCIL

Housing Payment Policy – 2027/28

Version 1.2

Version Control:

Current Version	Created by	Date changes made	Changes By	Approved By	New Version
1.0	Revenues and Benefits Technical Team	26 February 2026	Claire Moses – Head of Service	Richard Wyles (Officer Delegated Decision)	1.1
1.1	Revenues and Benefits Technical Team	16 June 2026 (proposed for consultation)	Claire Moses – Head of Service		1.2

Legislative information:

[Crisis and Resilience Fund: Guidance for local authorities in England (1 April 2026 to 31 March 2029) - GOV.UK]

Housing Payment Policy – 2027/28

Version 1.2

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1. Introduction

Housing Payment Policy – 2027/28

Version 1.2

1.1 The Housing Payment (HP) scheme provides financial support towards housing costs and is paid by an Authority when they are satisfied that an applicant requires further financial assistance with housing costs. To qualify for consideration for assistance under this scheme the customer must already be getting some Housing Benefit / Universal Credit Housing Element. This includes Shared Ownership properties which carry a rental liability.

1.2 Please note that while the housing costs of the UC award notification may refer to support for mortgage interest payments, owner-occupiers are not eligible to receive HPs.

2. Statement of Objectives

2.1 The aim of the policy is to enable our most vulnerable residents, who cannot access any other income, to sustain their home, health, family, and security.

2.2 Awards of Housing Payments may be made where a resident has a short-term financial difficulty or has continuing and unavoidable needs that mean they are unable to pay their rent. Awards will normally be for a defined period.

2.3 Consideration will be given as to whether all other discounts and sources of help have been exhausted. Where appropriate, decisions will be deferred until other avenues have been explored.

2.4 Where an individual cannot access a Housing Payment, either because they are not eligible (in other words, not entitled to a qualifying benefit or owner-occupiers) or the Housing Payment allocation has been exhausted, they may be able to access further financial assistance through the Authority's Crisis Payment scheme, if they are deemed eligible.

3. Conditions for entitlement

3.1 The person must:

- be a resident of a property within the South Kesteven district; and
- have a liability to pay housing costs; and
- be entitled to Housing Benefit; or
- be entitled to Universal Credit that includes the housing element

3.2 Where an individual cannot access a Housing Payment, either because they are not eligible (in other words, not entitled to a qualifying benefit or owner-occupiers) or the Housing Payment allocation has been exhausted, they may be able to access further financial assistance through the Authority's Crisis Payment scheme, if they are deemed eligible.

4. Qualifying Criteria

4.1 Each application will be treated on its own merits having regard to relevant legislation and Department for Work and Pensions (DWP) guidance.

4.2 Should the conditions for entitlement above be met, as per section 3, assessments are then approached in two ways:

1. Using a true financial assessment of income and essential outgoings, to establish if there is need for additional financial support, or
2. A health and welfare assessment based on a person's ability to cope with day-to-day matters.

5. Awards

5.1 Normally awards will be made towards the current rental liabilities rather than past debts. It is not expected that a significant award will be made towards past periods and customers should make applications for assistance within a reasonable time of their knowing that they will not be able to pay their rent.

5.2 Awards of Housing Payments should focus on enabling people to secure or retain a sustainable tenancy. Consideration will be given in particular to residents who have been clearly making an effort to pay their rent, who have been engaging with us and are taking steps to resolving their financial difficulties. A higher priority will be given to those with short term difficulties; and a lower priority to people whose financial commitments are unsustainable and likely to remain so.

5.3 Many people have difficulty paying their rent. Among these are:

- those whose benefit is restricted because their rent is considered too high.

- those whose benefit is restricted because their home is considered too large under the government's size criteria
- those whose benefit is reduced by deductions for non-dependants who may not contribute adequately to cover those deductions;
- those whose benefit is reduced by the taper for excess income;
- those who have general difficulty managing the income they have, including those subject to the household benefit cap;
- those who are returning to work after a long period of unemployment who have difficulty in managing finances during the transition from benefit to a stable in-work income.

5.4 In making decisions on housing payments, the Council will also be mindful of national objectives to promote an individual's responsible behaviour, for example in the choice of a home or engagement in activities to address worklessness, debt or problematic behaviour.

5.5 The Council therefore expects payments to be made in unusual circumstances where additional help with current rent will have a significant effect in alleviating hardship, reducing the risk of homelessness or alleviating difficulties that may be experienced in the transition from long term benefit dependence into work.

5.6 With regard to awards towards deposits or rent in advance, supporting evidence must be provided and they will be limited to the equivalent of

- 5 weeks rent for deposit; and
- 4 weeks rent for rent in advance for weekly rent charges
- 1 month rent for rent in advance for monthly rent charged

5.7 Help towards removals if they are accompanied by valid supporting evidence.

Where awards cannot be made:

5.8 Housing Payments cannot be awarded towards any of the following:

- service or support charges that are ineligible for Housing Benefit and Universal Credit Housing Element, including the provision and costs of white goods
- furnishing, decorating, or flooring costs
- any charges for water, sewerage or allied environmental services
- any notice period
- rent on two homes (overlapping tenancies), unless fleeing domestic violence

- any council tax liability
- increases in rent to cover rent arrears
- reductions in any benefit due to the recovery of an overpayment of Housing Benefit/Universal Credit, or to sanctions relating to jobseekers, child support, or benefit offences
- shortfalls caused by overpayment recovery
- HB that is suspended;
- The claimant and/or partner have over £4,000 in capital.
- Failure to follow recommendations the council have made on a previous Housing Payment award.

5.9 All awards are at the discretion of South Kesteven District Council.

5.10 Where a request for a housing payment has been refused, repeat requests will not be considered unless the resident can demonstrate that the situation has worsened significantly, or a substantial period of time has elapsed.

5.11 The Council recognises that there may be circumstances in which Housing Payments will be made other than as set out above.

6. Application Process

6.1 Applications should be made using the online application form on the council's website here: https://www.southkesteven.gov.uk/housing/social-housing/extra-support--housing-payments

Should someone not have the required skill or capacity to apply using this method the council will provide an alternative method of making an application that meet the person's needs.

6.2 Wherever possible, the council will link in with other council departments and trusted partners, who can signpost applicants to the scheme or make applications and recommendations on a person's behalf.

6.3 All applications must be supported with 2 months recent bank statements for all accounts held. These should be uploaded at the time of application. The council may request any other reasonable evidence in support of the application. The customer should provide the information within one month.

6.4 Evidence and information provided to decide the Housing Benefit or Universal Credit claim may also be considered.

6.5 If the customer does not provide the requested evidence, the council may still consider the application, however it may disregard any unsubstantiated statements or draw its own conclusions from other evidence available.

6.6 The council may in any circumstances verify any information or evidence provided by the claimant by contacting third parties, other organisations, and the customer.

7. Decisions

7.1 All decisions made will be recorded on the Housing Payment spreadsheet and input on the operating system. Decision letters will be sent to the customer either in writing or electronically (and landlord if they are being paid the Housing Payment). The letter will set out whether an award has been made, and if so, the amount and duration of the award.

8. Payment and overpayments

8.1 Housing Payments will be paid directly to the customer; however it may be paid to an agent, an appointee, or a landlord if it is deemed appropriate. There will be instances of overpaid Housing Payments, and the council will seek ways to recover this where the overpayment is a result of a misrepresentation or failure to disclose a material fact by the claimant, or an error was made when the application was determined.

9. Change of circumstances

9.1 A customer receiving a Housing Payment must notify the council of any change which may be relevant to their application or award. A change in circumstances may mean the level of Housing Payment is amended.

10. Refusal, Reconsiderations, Reviews and Appeals

10.1 Where an applicant believes that a decision is incorrect, they can ask for it to be looked at again only on the basis that the decision maker has not correctly applied this policy. Where an applicant is aggrieved by a decision, but the basis of the disagreement is not that the policy was incorrectly applied, there is no right of appeal through the Social Security Tribunal for decisions however the route of judicial review is available if there is an allegation of maladministration.

10.2 In the interest of fairness, the Council will operate the following internal procedure.

- Reconsideration: Ask for the original decision to be looked at again if they have additional information that was omitted on the original application, or they believe the information was overlooked or misunderstood.
- Review: If the applicant believes that the decision maker has not correctly applied this policy, a second officer will look at the reasons for the decision, whether it complies with this policy and decide if any changes should be made to the decision.

11. Managing the Risk of Fraud

11.1 The Council and the Government will not accept deliberate manipulation and fraud. Any business or person caught falsifying their records or the information submitted to gain an award will face prosecution and any funding issued will be subject to clawback, as may relief paid in error.

11.2 The Council also reserves the right to use any details submitted by person(s) to check against national records and databases to highlight any potentially fraudulent activity.

12. Policy Review

12.1 This policy has been written in line with Government guidance and Local Priorities. Delegated powers of authority are in place, which allow for the policy to be reviewed annually, and recommended changes considered and approved by the Councils committee process. This is to ensure support is provided to residents efficiently and effectively.

South Kesteven District Council – contact details:

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SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Bridget Ley, Cabinet Member for Finance

Discretionary Council Tax Payment Policy Proposal - 2027/28

Report Author

Claire Moses, Head of Service (Revenues, Benefits and Customer Service)

claire.moses@southkesteven.gov.uk

Purpose of Report

To provide an update on Discretionary Council Tax Payment (DCTP) expenditure, to review the scheme ahead of the Financial Year 2027/28, to seek comments from the Committee regarding proposed scheme for public consultation.

Recommendations

The Committee is asked to:

1. **Consider and comment on the proposed Discretionary Council Tax Payment Policy prior to its inclusion within the consultation on the Localised Council Tax Support Scheme 2027/28.**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Enabling economic opportunities Effective council
Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 Funding for Discretionary Council Tax Payment is determined as part of the Localised Council Tax Support Scheme decision making process. Each year, as part of the Council Tax Support Scheme consultation, the Council has agreed to provide £30,000 funding for this scheme which is a General Fund cost.

Completed by: Richard Wyles – Deputy Chief Executive and S151 officer.

Legal and Governance

1.2 The Council's practices, in relation to the allocation of Discretionary Council Tax Payments, are in line with its legal duty as part of the Localised Council Tax Support Scheme which is currently going through the relevant decision making process.

1.3 As the proposed policy for 2027/28 does not contain any material amendments, there are no legal implications. However, the Council is adhering to best practice by reviewing the policy and keeping it up-to-date.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

2.1 The Council's Corporate Plan 2024-2027 has a clear commitment to healthy and strong communities and being a high performing council. The Discretionary Council Tax Payment Scheme is designed to support delivery of these priorities.

2.2 Each year, as part of the Council Tax Support Scheme consultation, the Council has agreed to provide £30,000 funding for this scheme, this will be a direct cost to the General Fund.

2.3 The continuation of this funding is currently being considered as part of the Localised Council Tax Support Scheme decision process, with approval of a final scheme to be in place by January 2027.

2.4 If funding is approved, the Discretionary Council Tax Payment (DCTP) policy for 2027/28 will be put into place to ensure effective financial support is provided to eligible recipients.

2.5 The DCTP scheme provides additional funding to help those with a council tax liability who are experiencing exceptional hardship in situations where Council Tax Support does not cover all of their council tax liability. To qualify for consideration for assistance under this scheme the customer must already be in receipt of some Council Tax Support.

2.6 Awards of DCTP may be made where a taxpayer has a short term financial difficulty that means they are unable to pay their Council Tax. Awards will normally be for a defined period and have the effect of reducing the monthly contribution a taxpayer has to make towards their bill.

2.7 Consideration will be given as to whether all other discounts and sources of help have been exhausted. Where appropriate, decisions will be deferred until other avenues have been explored.

Expenditure – 2025/26 and 2026/27

2.8 The total amount of funding allocated for each year is £30,000. For 2026/27, the proposal is to take forward the unallocated funding from 2025/26 into the new financial year. As a result, in 2026/27 there is total funding of £36,277.

2.9 The table below shows the amount of funding agreed in recent years, and the total expenditure. The remaining amount for 2026/27 is up to 31 May 2026.

	2024/25	2025/26	2026/27
SKDC Contribution	£30,000	£30,000	£30,000
Rolled over from previous years	£582	£82	£6,277
Total funding	£30,582	£30,082	£36,277
Expenditure	£30,500	£23,805	£2,891
Remaining	£82	£6,277	£33,386

2.10 DCTP can be applied for independently but are often considered as part of the application process for Discretionary Housing Payments (support for shortfall between Housing Benefit / Universal Credit award and eligible rent). Officers are aware of the DCTP and actively encourage customers to apply where eligibility criteria is met.

2.11 South Kesteven's Welfare and Financial Advice Team are aware of the fund and ensure they consider this as part of the financial needs and support assessment which is undertaken when supporting any resident referred in to them who are impacted by ongoing financial pressures.

2.12 In addition to DCTP, residents are also supported by the Welfare and Financial Advice Team as a result of the Household Support Fund (HSF) grant, which has been replaced by the Crisis Resilience Fund (CRF) from 1 April 2026.

Proposed Discretionary Council Tax Payment Policy – 2027/28

2.12 There is a need for proactive work and support due to the ongoing impacts of financial pressures residents are facing. However, it is important DCTP is recognised as support for those in short-term crisis – which also aligns to the objectives of the CRF.

2.13 Where longer term support is required, this is achieved through identification of additional longer term financial support – such as income top-ups, referrals to the Councils Welfare and Financial Advice Team and referrals to external support organisations. For all residents with a Council Tax liability, our Revenues Teams are able to provide a holistic approach to advice and guidance relating to outstanding debt and the support available to them.

2.14 The administration and payment of DCTP is at the discretion of each LA. South Kesteven District Council has a Discretionary Council Tax Payment Policy which sets out eligibility for the scheme and the application process. The proposed policy for 2027/28 is outlined in Appendix 1.

2.15 The 2026/27 policy has been reviewed to ensure it is fit for purpose and achieves the aim to enable our most vulnerable residents, who cannot access any other income, to sustain their home and health.

2.16 **It is proposed to make one minor change** to the policy in paragraph 6.1 to include a web link to the new online application form.

3. Key Considerations

3.1 The Council's current policy has been in place for some time and has been updated annually in line with delegated powers. It is appreciated this is an important policy, which provides detail of additional financial support available to our residents. Therefore, it is important this policy is reviewed on an annual basis, not only to ensure the policy is fit for purpose, but to be reactive to any issues our residents are facing.

4. Other Options Considered

1.1 Removal of the DCTP fund, which would have a negative impact on those recipients of the fund and could impact collection of Council Tax due.

5. Reasons for the Recommendations

5.1 The Committee are asked to comment and feedback on the contents of this report in readiness for the policy to be included within the public and stakeholder consultation as part of the Localised Council Tax Support Scheme 2027/28.

6. Consultation

6.1 The purpose and aims of the fund will be included within the public consultation for the Council Tax Support Scheme 2027/28.

7. Appendices

1.1. Appendix 1: Discretionary Council Tax Payment Policy – 2027/28 (proposed).

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Discretionary Council Tax Payment Policy (proposed)

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2027/28

SOUTH KESTEVEN DISTRICT COUNCIL

Discretionary Council Tax Payment Policy – 2027/28 – Version 1.3

Version Control:

Current Version	Created by	Date changes made	Changes By	Approved By	New Version
1.0	Revenues and Benefits Technical Team	22 October 2024	Claire Moses – Head of Service	Cabinet – 3 December 2024	1.1
1.1	Revenues and Benefits Technical Team	21 October 2025	Claire Moses – Head of Service	Cabinet – 2 December 2025	1.2
1.2	Revenues and Benefits Technical Team	16 June 2026 (proposed for consultation)	Claire Moses – Head of Service		1.3

SOUTH KESTEVEN DISTRICT COUNCIL

Discretionary Council Tax Payment Policy – 2027/28 – Version 1.3

SOUTH KESTEVEN DISTRICT COUNCIL

Discretionary Council Tax Payment Policy – 2027/28 – Version 1.3

1. Introduction

1.1 The Discretionary Council Tax Payment (DP) scheme provides additional funding to help those experiencing exceptional hardship in situations where Council Tax Support does not cover all of their council tax. To qualify for consideration for assistance under this scheme the customer must already be getting some Council Tax Support.

2. Statement of Objectives

2.1 The aim of the policy is to enable our most vulnerable residents additional support, who cannot access any other income, who need further help towards their Council Tax charge.

2.2 Awards of Discretionary Payments may be made where a resident has a short-term financial difficulty or has continuing and unavoidable needs that mean they are unable to pay their Council Tax. Awards will normally be for a defined period.

2.3 Consideration will be given as to whether all other discounts and sources of help have been exhausted. Where appropriate, decisions will be deferred until other avenues have been explored.

3. Conditions for entitlement

3.1 The person must:

- be entitled to Council Tax Support; and
- appear to South Kesteven District Council to require some further financial assistance (in addition to the council tax support to which they are entitled) in order to meet their Council Tax charge.

4. Qualifying Criteria

4.1 Each application will be treated on its own merits having regard to relevant legislation and our Local Council Tax Support Scheme

4.2 Should the conditions for entitlement above be met, as per section 3, assessments are then approached in two ways:

1. Using a true financial assessment of income and essential outgoings, to establish if there is need for additional financial support, or
2. A health and welfare assessment based on a person's ability to cope with day-to-day matters.

5. Awards

5.1 Normally awards will be made towards the current Council Tax charge rather than past debts. It is not expected that a significant award will be made towards past periods and taxpayers should make applications for assistance within a reasonable time of their knowing that they will not be able to meet their monthly instalments.

5.2 Consideration will be given in particular to residents who have been clearly making an effort to pay their Council Tax, who have been engaging with us and are taking steps to resolving their financial difficulties. A higher priority will be given to those with short term difficulties; and a lower priority to people whose financial commitments are unsustainable and likely to remain so.

5.3 In making decisions on discretionary payments, the Council will also be mindful of national objectives to promote an individual's responsible behaviour, for example in the choice of a home or engagement in activities to address worklessness, debt or problematic behaviour.

5.4 The Council recognises that there may be circumstances in which Discretionary Council Tax Payments will be made other than as set out above.

Where awards cannot be made:

5.5 Discretionary Payments cannot be awarded towards any of the following:

- any period of charge still payable when the council taxpayer is no longer resident
- if you are not named as liable for the property

- for council tax included within your rent charge
- increases in council tax to cover arrears
- for periods of liability in which no Council Tax Support was awarded
- The claimant and/or partner have over £4,000 in capital.

5.6 Where a request for a discretionary payment has been refused, repeat requests will not be considered unless the resident can demonstrate that the situation has worsened significantly or a substantial period of time has elapsed.

5.7 All awards are at the discretion of South Kesteven District Council.

5.8 Where a request for a Discretionary Council Tax Payment has been refused, repeat requests will not be considered unless the resident can demonstrate that the situation has worsened significantly, or a substantial period of time has elapsed.

5.9 The Council recognises that there may be circumstances in which Discretionary Payments will be made other than as set out above.

6. Application Process

6.1 Applications should be made using the online application form on the council's website here: Personal Details | Discretionary Payment Form | South Kesteven District Council

6.1 Should someone not have the required skill or capacity to apply using this method the council will provide an alternative method of making an application that meet the person's needs.

6.3 Wherever possible, the council will link in with other council departments and trusted partners, who can signpost applicants to the scheme or make applications and recommendations on a person's behalf.

6.4 The council may request any reasonable evidence in support of the application. The customer should provide the information within one month.

6.5 Evidence and information provided to decide any Housing Benefit or Council Tax Support or Universal Credit claim may also be considered.

6.6 If the customer does not provide the requested evidence, the council may still consider the application, however it may disregard any unsubstantiated statements or draw its own conclusions from other evidence available.

6.7 The council may in any circumstances verify any information or evidence provided by the claimant by contacting third parties, other organisations, and the customer.

7. Decisions

7.1 All decisions made will be recorded on the Discretionary Payment spreadsheet and if an award is made, input on the operating system. Decision letters will be sent to the taxpayer either in writing or electronically. This will set out whether an award has been made, and if so, the amount and duration of the award.

8. Payments

8.1 Discretionary Council Tax Payments will always be made directly onto the appropriate Council Tax account. South Kesteven District Council will recover any overpaid awards by adjusting the award on the appropriate Council Tax bill where a taxpayers circumstances change.

9. Change of circumstances

9.1 A taxpayer receiving a Discretionary Council Tax Payment must notify the council of any change which may be relevant to their award. Any change in circumstances or income may mean the level of Discretionary Council Tax Payment is amended.

10. Refusal, Reconsiderations, Reviews and Appeals

10.1 Where a customer believes that a decision is incorrect they can ask for it to be looked at again only on the basis that the decision maker has not correctly applied this policy. Where an applicant is aggrieved by a decision, but the basis of the disagreement is not that the policy was incorrectly applied, there is no right of appeal through the Valuation Tribunal Service for discretionary decisions however a legal challenge may be made if there is an allegation of maladministration.

10.2 In the interest of fairness, the Council will operate the following internal procedure.

- Reconsideration: Ask for the original decision to be looked at again if they have additional information that was omitted on the original application, or they believe the information was overlooked or misunderstood.
- Review: If the applicant believes that the decision maker has not correctly applied this policy, a second officer will look at the reasons for the decision, whether it complies with this policy and decide if any changes should be made to the decision.

11. Managing the Risk of Fraud

11.1 The Council and the Government will not accept deliberate manipulation and fraud. Any business or person caught falsifying their records or the information submitted to gain an award will face prosecution and any funding issued will be subject to clawback, as may relief paid in error.

11.2 The Council also reserves the right to use any details submitted by person(s) to check against national records and databases to highlight any potentially fraudulent activity.

12. Policy Review

12.1 This policy has been written in line with Government guidance and Local Priorities. Delegated powers of authority are in place, which allow for the policy to be reviewed annually, and recommended changes considered and through the Councils committee process. This is to ensure support is provided to residents efficiently and effectively.

South Kesteven District Council – contact details:

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SOUTH KESTEVEN DISTRICT COUNCIL

Finance and Economic Overview and Scrutiny Committee

Tuesday, 21 July 2026

Report of Councillor Bridget Ley, Cabinet Member for Finance

Local Council Tax Support Scheme Proposals 2027/28

Report Author

Claire Moses, Head of Service (Revenues, Benefits and Customer Service)

claire.moses@southkesteven.gov.uk

Purpose of Report

To outline the Council's proposed Local Council Tax Support Scheme for 2027/28 ahead of public consultation.

Recommendations

The Committee is asked to:

1. **Offer comment and feedback on the proposal of a 'no change' Local Council Tax Support Scheme 2027/28 for stakeholder consultation**

2. **Endorse the areas of the existing scheme (2026/27) for stakeholder consultation as detailed in Appendix One.**

Decision Information

Does the report contain any exempt or confidential information not for publication?	No
What are the relevant corporate priorities?	Enabling economic opportunities Effective council
Which wards are impacted?	All Wards

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance and Procurement

1.1 The actual cost of the current year's scheme will not be known for certain until the end of the financial year and will be dependent on the actual caseload in year as well as the levels of Council Tax set by the District Council and the major precepting authorities.

1.2 The estimated cost of the scheme, based on current caseload, is taken into consideration when calculating the Council's tax base for the financial year and will impact on the estimated Council Tax yield for the year. Any difference in the actual cost of the discount scheme to that estimated in the tax base calculation will be accounted for within the Collection Fund and will be considered when future years surpluses or deficits are declared.

Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer

Legal and Governance

1.3 The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, laid before Parliament on 22nd November 2012, set out the regulations for a default scheme and this was adopted by the Council subject to local policy needs in January 2013. The Secretary of State has issued amendment regulations setting out some changes that must be adopted by the Council for pensioners and the Council had also decided in 2013 to keep the scheme's allowances and premiums in line with those for Housing Benefit for working age claimants. These are incorporated into amendments to the local scheme for approval by the Council.

1.4 The regulations for the scheme proposed to be adopted are to be collated and made available for Council in January 2027.

Completed by: James Welbourn, Democratic Services Manager

Equalities, Diversity and Inclusion

1.5 An Equality Impact Assessment should be undertaken as part of the ongoing process, dependent upon the options recommended for consultation. It is expected that any changes to the current scheme that reduce the maximum award of support will have an adverse impact on specific household income. Whilst this impact would not be related to any specific protected characteristic identified in law, officers are mindful of socio-economic impact, as a specifically mentioned area for consideration in the Equality Act 2010 and should give due regard as part of the equality impact assessment.

Completed by: Carol Drury, Community Development Manager

2. Background to the Report

2.1 The Council Tax Benefit system was abolished on 31 March 2013 and replaced by the Local Council Tax Support Scheme (LCTSS). This scheme can be determined locally by the Billing Authority having had due consultation with precepting authorities, key stakeholders, and residents.

2.2 There are currently 7,400 residents claiming LCTSS in the South Kesteven District. Of these, 3,138 are pensioners who are protected under the legislation and receive LCTSS as prescribed by the Government (broadly similar to the level of Council Tax Benefit). This leaves 4,262 claimants of working age; of those 3,399 are included within the Council's vulnerable scheme. This leaves 863 who will be affected by any changes to the level of support determined by a local scheme.

2.3 The Council agreed to a LCTSS which came into effect on 1 April 2013. Our core scheme currently provides:

- 80% support for working age claimants
- 100% support for pension age claimants

2.4 The proposed scheme must follow prescribed stages as stated in the Local Government Finance Act 2012 before it can be adopted by this Council as a Billing Authority.

2.5 The transfer of the remaining legacy benefit claimants to Universal Credit continues and is due to conclude by the end of 2026. Claimants are contacted by DWP and asked to move to Universal Credit. The current number of legacy customers awaiting transfer is still unknown. It is not known whether or not their entitlement to Council Tax Support will change. These uncertainties mean any material changes to the current Council Tax Support scheme could lead to customers being worse off or could lead to a significant increase in cost to the Council.

Financial cost of the current Council Tax Support Scheme (2026/27)

2.6 For 2025/26, the cost of the scheme was £8,201,881. The Council's share of the total cost was £738,169 (based on a 9% share).

2.7 On 1 April 2026, the cost of the 2026/27 scheme increased to £8,616,717. This was a result of increases in 1) Council Tax and b) the number of people in receipt of support. This resulted in an increase of £414,836 with the Council's share being £37,335 (based on a 9% share).

2.8 During 2025/26, there has been a 3% increase in claim numbers (additional 205) as detailed in the table in paragraph 2.10. The number of people in receipt of CTS continues to increase during 2026/27. As a result, as of 16 June 2026, the cost of the LCTSS has further increased to £8,707,649. This is an increase (compared to 2025/26) of £505,768, with the Council's share being £45,519 (based on 9% share)

2.9 It is difficult to accurately determine the reasons for the increase in cost, however, there has been an increase in caseload as a result of the move to Universal Credit. Officers have noticed an increase in contact with the Welfare and Financial Advice Team and an increase in applications for Discretionary Council Tax Payments and Housing Payments. This would indicate an increase demand for financial support by residents.

2.10 Details of caseload increase are shown in the table below:

1st of month	Working age	Pension age	Total
March 2024	4,046	3,082	7,128
June 2024	4,096	3,076	7,172
September 2024	4,038	3,076	7,114
December 2024	3,982	3,088	7,124
March 2025	4,097	3,118	7,215
June 2025	4,097	3,098	7,195
September 2025	4,121	3,132	7,253
December 2025	4,161	3,127	7,288
March 2026	4,189	3,146	7,335
June 2026*	4,262	3,138	7,400

*As of 16 June 2026

South Kesteven District Council Local Council Tax Support Scheme – 2026/27

2.11 The Council's local scheme has been updated with amendments since the introduction in April 2013 to maintain the link with Housing Benefit and the previous Council Tax Benefit scheme as detailed in Appendix One.

Government led changes

2.12 As a billing authority, the Council can decide whether or not to amend core elements of its scheme each year.

2.13 There will be some technical changes that will still need to be applied to ensure that the Council's scheme complies with the Prescribed Scheme Regulations (covering Universal Credit, premiums, and discounts). These details will be announced by the Ministry of Housing, Communities and Local Government (MHCLG).

2.14 Technical amendments to the scheme in relation to uprating income, applicable amounts, disregards, and allowances are to be collated once statutory details have been released by the Secretary of State; it is intended that these will be circulated to Members for consideration at the Council meeting in January 2027. There will be no change to the adopted policy in the way LCTSS is calculated for these areas. Officers have considered if there is any need for any transitional arrangements to the revised scheme and concluded transitional arrangements are not needed for the proposed 2027/28 scheme.

Proposed Council Tax Support Scheme 2027/28

2.15 There have been a number of changes to the scheme in recent years, and whilst these have been necessary, it does mean officers and recipients need to be aware of how the changes can affect entitlement. If Council Tax Support is awarded over multiple years, the relevant scheme eligibility needs to be applied. Therefore, to ensure schemes are simple and easily understood, it is important to consider whether changes are required to the scheme.

2.16 As detailed within this report, there remain a number of uncertainties with regards to the impact of Universal Credit migration, government led changes and Local Government Reorganisation. Changes to the Council Tax Support scheme would not be accurately modelled as the number of those in receipt of Council Tax Support will fluctuate during 2026/27 and therefore would not give an accurate indication of a stable claimant base.

2.17 Therefore, there are no local policy changes proposed to the scheme, but statutory uprating and technical changes may still be applied. The Council must still undertake a consultation, details of which are set out in Section 6 of this report.

3. Key Considerations

3.1 The announcement of Local Government Reorganisation proposals in July 2026 is expected to influence the Council's approach to the 2027/28 Council Tax Support Scheme. Given the potential transfer of functions to a successor authority, there is a strong rationale for maintaining scheme stability and avoiding significant policy changes that may require further review following reorganisation. Retaining the current scheme, subject to any necessary technical amendments, would minimise administrative burden, provide certainty for residents, and allow the successor authority to consider future harmonisation of support arrangements across the wider area.

3.2 Further considerations are the desirability of maintaining a stable and easily understood Council Tax Support Scheme during a period of significant uncertainty, including the continuing migration to Universal Credit, ongoing government welfare reforms and the implications of Local Government Reorganisation. These factors make it difficult to accurately model the impact of potential scheme changes and assess their financial consequences. In light of these uncertainties, maintaining the current scheme is considered the most prudent approach for 2027/28, whilst continuing to meet statutory consultation requirements.

3.3 A draft Equality Impact Assessment has been undertaken in advance of the consultation and is detailed in Appendix Two. This is for noting and will be reviewed and updated as part of the consultation analysis.

4. Other Options Considered

4.1 The preferred option is to consult on a no-change scheme, subject to any statutory technical amendments required.

4.2 In reviewing the scheme, officers considered whether to maintain the current scheme, amend the level of support for working age claimants, introduce additional protections for vulnerable groups, or move to an alternative banded model. However, in light of the continuing uncertainties arising from Universal Credit migration, government-led technical changes, and Local Government Reorganisation, these options were not considered sufficiently robust or practicable for 2027/28.

5. Reasons for the Recommendations

5.1 There have been a number of changes to the scheme in recent years, and whilst these have been necessary, it does mean officers and recipients need to be aware of how the changes can affect entitlement. If Council Tax Support is awarded over multiple years, the relevant scheme eligibility needs to be applied. Therefore, to ensure schemes are simple and easily understood, it is important to consider whether changes are required to the scheme.

5.2 As detailed within this report, there remain a number of uncertainties with regards to the impact of Universal Credit migration, government led changes and Local Government Reorganisation. Changes to the Council Tax Support scheme would not be accurately modelled as the number of those in receipt of Council Tax Support will fluctuate during 2026/27 and therefore would not give an accurate indication of a stable claimant base.

5.3 Although no local policy changes are proposed to the scheme, the Council must still undertake a consultation. Details are set out in Section 6 of this report.

6. Consultation

6.1 The indicative timetable to approve any new discount scheme would need to be considered as part of the annual review and public consultation of the Local Council Tax Support Scheme.

6.2 The Local Council Tax Support Scheme 2027/28 will need to be considered by Council no later than 31 January 2027 as the Billing Authority is required to approve the scheme after public consultation for implementation from 1 April 2027.

6.3 If the Committee agree with the recommendation of a no change scheme, the timetable is as follows:

- 1 September 2026 to 30 September 2026: Public and Major Precepting Authority consultation process. Letters will be issued to all residents in receipt of Council Tax Support, Lincolnshire County Council and Police and Crime Commissioner. The Council is required to review their current Local Council Tax Support scheme. The proposals and recommendations will seek to ensure the Council has a robust review of its current scheme and understand the implications of adopting a new scheme. Details of the online consultation, including a copy of the weblink will be issued to Citizens Advice, Parishes and South Kesteven Members so they are able to support residents with completion of the form.
- October 2026: Consultation analysis.

- 12 November 2026: Finance and Economic Overview and Scrutiny Committee – review the outcome of consultation and proposed scheme for 2027/28.
- 14 January 2027: Cabinet – recommendation of scheme for 2027/28 for Council.
- 28 January 2027: Council – decision required: approval of final 2027/28 scheme for implementation from 1 April 2027. The Local Government Finance Act 2012 requires a full review of the scheme by the Billing Authority. South Kesteven District Council will need to approve a new scheme after consultation by 31 January.

7. Appendices

7.1 Appendix One: Current Council Tax Support Scheme (overview) – 2026/27

7.2 Appendix Two: Equality Impact Assessment (pre consultation)

South Kesteven District Council Local Council Tax Support Scheme – 2026/27

The Council's local scheme has been updated with amendments since the introduction in April 2013 to maintain the link with Housing Benefit and the previous Council Tax Benefit scheme.

Restrictions for working age customers – effective from 1 April 2013:

The current scheme has the following restrictions for working age customers:-

- Maximum entitlement capped to 80%

Council Tax technical restrictions – effective from 1 April 2013 (and onwards)

The current scheme also has the following amendments to Council Tax technical restrictions for all Council Taxpayers as a result of changes to legislation:-

- Introduction of changes to the properties which are unoccupied and unfurnished: -
  - 100% discount for one month;
  - 25% discount for the following 5 months;
  - 100% charge thereafter;
- Introduction of additional premiums to properties empty over 2 years, plus the original charge: -
  - 200% premium – empty between 2 and 5 years.
  - 300% premium – empty between 5 and 10 years.
  - 400% premium – empty over 10 years.
- Unoccupied discount of 100% for the first month.

Council Tax Exemption for care leavers – effective from 1 April 2019:

In 2019/20, a scheme was approved for a local discretionary Council Tax exemption of up to 100% for care leavers aged 18 to 21 years, with the exemption ending on each individual's 22nd birthday.

The scheme was amended for 2021/22, and the age limit was increased to 24 years of age, with the discount ending on each individual's 25th birthday.

Special Constabulary Council Tax Discount Scheme – effective from 1 April 2022:

This scheme was first introduced on 1 April 2022. The award of the discount is retrospective; therefore, the discount was awarded for the financial year 2021/22.

In the financial year (2025/26) the discount has been awarded to three Special Constable households. The amount awarded was £1,403.94 – the breakdown for each is:

	Value	Council Tax Band
Special Constable 1	£543.87	D
Special Constable 2	£429.33	B
Special Constable 3	£430.74	B

The scheme has now closed for the financial year (2025/26) as the application deadline was 30 April 2026.

Continuation of the War Pension and Armed Forces Compensation Disregard for Housing Benefit and Council Tax Support – effective from 1 April 2024:

Section 134 8(a) of the Social Security Administration Act 1992, allows local authorities to modify any part of the Housing Benefit scheme to provide for the disregarding of prescribed war disablement pensions or war widows' pensions.

South Kesteven District Council has applied a disregard of 100% through Officer Delegated Decision. However, as a result of the 2021/22 Housing Benefit audit, a recommendation was taken forward for the Council Tax Support and Housing Benefit War Pension and Armed Forces Compensation Disregard to be included as part of this consultation and decision making process and was first brought to this Committee for inclusion in consultation in July 2023, for the 2024/25 scheme and onwards.

The alignment of the value of the capital tariff limit and disregard for working age claimants to the pension age claimant values – effective from 1 April 2024:

South Kesteven agreed that the capital tariff limit and disregard for working age claimants be aligned to that of the pension age claimant values with effect from 1 April 2024 – these being a capital tariff of £1 for every £500, and a disregard of £10,000.

This was included as part of the 2024/25 scheme consultation and decision making process and was agreed by this Committee in January 2024 for inclusion in the 2024/25 scheme and onwards.

Introduction of the Second Home premium (100%) – effective from 1 April 2025:

The regulations were laid before parliament on 8 October 2024 which included the mandatory exceptions to council tax premiums on second homes. These regulations came into force on 1 November 2024 and, for South Kesteven, came into effect from 1 April 2025.

The purpose of the Second Home Premium is to encourage owners of dwellings that are not occupied as a sole or main residence to bring those properties into permanent residential use. By increasing the cost of retaining a dwelling as a second home, the Council seeks to improve the availability of housing for local residents.

Councils were required to give 1 year's notice of the decision to introduce the premium. Therefore, as part of the consultation and approval process for the 2024/25 LCTS scheme, Council approved the introduction of the premium from 1 April 2025 at its meeting on 25 January 2024.

In November 2024, letters were issued to all owners (at that time) of second homes (359), making them aware of the exceptions. An exception application form was included with the letter, asking the owner to complete and return this if they believed the second property was eligible for an exception to the premium. The form requested the owner to provide the reason and evidence for the exception.

Since the initial letters were issued, any new second homeowner is issued with a Similar letter and exception application form.

As of 31 May 2026, there are 304 second homes, of which 207 have had the 100% premium applied to the Council Tax account, increasing Council Tax annual liability by £424,078 per annum (SKDC share is £38,167). As of 31 May 2026, £214,181 has been paid – which is a collection rate of 51%. This is exceeding our overall collection rate at the same date which is 26.93%

The remaining 97 properties are eligible for the premium exception. The table below shows the mandatory exceptions and the number of second homes who are eligible for each exception:

Exception Class	Exception Reason	Number eligible
PCLB E	Dwelling which is or who would be someone's sole or main residence if they were not residing in job-related armed forces accommodation	6

Exception Class	Exception Reason	Number eligible
PCLB F	Annexes forming part of, or being treated as part of, the main dwelling	10
PCLB G	Dwellings being actively marketed for sale (12 month limit)	18
PCLB H	Dwellings being actively marketed for let (12 months limit)	1
PCLB I	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)	25
PCLB J	Job-related dwellings	9
PCLB K	Occupied caravan pitches and boat moorings	0
PCLB L	Seasonal homes where year-round, permanent occupation is prohibited, specific for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously	3
PCLB 0	Other / Discretionary	11
N/A	Awaiting update	14
	TOTAL	**97**

Equality Impact Assessment

Question	Response
1. Name of policy/funding activity/event being assessed	Localised Council Tax Support Scheme 2027/28
2. Summary of aims and objectives of the policy/funding activity/event	South Kesteven District Council is required to review its Local Council Tax Support Scheme annually. The proposal is to retain the existing Council Tax Support Scheme for the financial year 2027/28 without substantive amendment. The scheme currently provides: • Up to 100% Council Tax Support for pension-age claimants in accordance with prescribed regulations. • Up to 100% support for certain vulnerable groups, including disabled residents, carers and recipients of war disability-related benefits. • Up to 80% Council Tax Support for working-age claimants. • Access to discretionary assistance through the Council's Discretionary Council Tax Payment arrangements. The objective of the proposal is to maintain a stable and well-understood scheme that continues to provide support for low-income households while ensuring administrative efficiency and financial sustainability. In January 2026, the meeting of Council approved South Kesteven District Councils Council Tax Support (CTS) Scheme for 2026/27 The Council must review and approve its CTS scheme by January each year as part of its budget setting process and make any necessary changes from 1 April of the following year.
3. Who is affected by the policy/funding activity/event?	All residents in receipt of Council Tax Support (circa 7,400)
4. Has there been any consultation with, or input from, customers/service users or other stakeholders? If so, with whom, how were	Consultation regarding the proposal of a 'no change' Localised Council Tax Support

they consulted and what did they say? If you haven't consulted yet and are intending to do so, please complete the consultation table below.	Scheme will take place during the period 1 September to 30 September 2026. Recipients of Council Tax Support will be invited to provide their views on the current Localised Council Tax Support scheme 2026/27. Major Preceptors will be invited to comment on the proposed no change scheme, this included Lincolnshire County Council and Police and Crime Commissioner. Consultation responses will be reviewed and analysed during October 2026. Finance and Economic Overview and Scrutiny Committee (FEOSC) will consider the outcome of the public consultation at its meeting on 12 November 2026. Cabinet will meet on 14 January 2027 to consider feedback from the consultation and recommendations from FEOSC. Council will meet on 28 January 2027 to approve a final scheme for 2027/28.
5. What are the arrangements for monitoring and reviewing the actual impact of the policy/funding activity/event?	The cost of the Council Tax Support scheme is monitored in year on a monthly basis, along with claim numbers (broken down into pensionable, vulnerable, working age – employed / other). The Council also has a Discretionary Council Tax Payment Policy which provides additional support for those Council Tax Support recipients who have a shortfall between their CTS award and Council tax liability. Funding available for this policy is currently £30,000. The award of this fund is monitored in year, each month. CTS modelling is undertaken for any proposed change to the scheme. The 2027/28 scheme proposes 'no change' and as a result, modelling was not required.

SOUTH KESTEVEN DISTRICT COUNCIL

Protected Characteristic	Is there a potential for positive or negative impact?	Please explain and give examples of any evidence/data used	Action to address negative impact e.g. adjustment to the policy *(The Action Log below should be completed to provide further detail)*
Age	Positive / Neutral	Working age residents: Remain subject to the existing requirement to contribute towards Council Tax liability where applicable. As no changes are proposed, there is no additional adverse impact compared with the current position. Penson-age residents: Continue to receive protection under the national framework and may receive up to 100% support.	It is recognised that some working-age residents will continue to contribute towards their Council Tax liability under the existing scheme. This reflects the continuation of the current position rather than a new impact arising from the proposal. The following measures will continue: • Promotion of Council Tax Support take-up • Access to Discretionary Payments for households experiencing exceptional hardship. • Signposting to Welfare and Financial Advice Team and debt support services. • Monitoring of collection rates, arrears and claimant outcomes. • Ongoing review of the impact of wider cost-of-living pressures.
Disability	Positive	The current scheme includes enhanced protection for disabled residents, enabling eligible households to receive support of up to 100% of their Council Tax liability. Maintaining the existing scheme avoids reductions in support that could disproportionately affect disabled people, who are more likely to have lower incomes and additional living costs.	The proposal supports equality of opportunity for disabled residents.
Gender Reassignment	Neutral	The proposal applies equally to all residents regardless of gender identity.	No adverse impact identified.

Marriage and Civil Partnership	Neutral	No differential impact identified.	No adverse impact identified.
Pregnancy and Maternity	Positive	Households experiencing pregnancy or caring for young children may face increased financial pressures. Retaining the current level of support assists low-income families during these periods.	Potential beneficial impact through continued financial assistance.
Race	Neutral	No aspect of the scheme directly differentiates on the grounds of race or ethnicity. Some minority ethnic households may be disproportionately represented within lower-income groups and therefore continue to benefit from the scheme.	No adverse impact identified.
Religion or Belief	Neutral	The proposal does not affect individuals differently on the basis of religion or belief.	No adverse impact identified.
Sex	Neutral to Positive	This does not have any effect on the decisions made under this policy No differential negative impact has been identified for either sex.	No adverse impact identified.
Sexual Orientation	Neutral	Retaining the existing scheme will not have a differential impact on individuals based on sexual orientation.	No adverse impact identified.
Other Factors requiring consideration			
Socio-Economic Impacts	Positive	Low-Income Households: The scheme continues to provide financial assistance to households experiencing financial hardship. Veterans and Armed Forces Households: Positive impact. Existing protections for recipients of war	No adverse impact identified.

		disablement benefits remain unchanged. Care leavers: Positive impact where existing local exemptions and support arrangements continue. Rural Communities: The continuation of support assists residents who may experience higher transport and living costs associated with rurality. People with a mental health condition or a learning disability may be particularly vulnerable to changes in council tax support. National evidence shows that these two groups are less likely to be employed and may not see help for financial difficulties. The scheme recognises these difficulties and protects them from any changes.	
Carers (those who provide unpaid care to a family member, friend or partner)	Positive	Existing provisions continue to provide enhanced support for qualifying carers.	

Consultation

Negative impacts identified will require the responsible officer to consult with the affected group/s to determine all practicable and proportionate mitigations. Add more rows as required.		
Group/Organisation	**Date**	**Response**

Proposed Mitigation: Action Log

To be completed when barriers, negative impact or discrimination are found as part of this process – to show actions taken to remove or mitigate. Any mitigations identified throughout the EIA process should be meaningful and timely. Add more rows as required.				
Negative Impact	**Action**	**Timeline**	**Outcome**	**Status**

Evaluation Decision

Once consultation and practicable and proportionate mitigation has been put in place, the responsible officer should evaluate whether any negative impact remains and, if so, provide justification for any decision to proceed.		
Question	**Explanation / justification**	
Is it possible the proposed policy or activity or change in policy or activity could discriminate or unfairly disadvantage people?		
Final Decision	**Tick**	**Include any explanation/justification required**
1. **No barriers** identified, therefore activity will **proceed**	**X**	The proposal to retain the existing Council Tax Support Scheme for 2027/28 is assessed as having a neutral to positive impact overall across protected characteristics. The continuation of existing support arrangements maintains financial assistance for low-income households and vulnerable residents while avoiding the adverse impacts that could arise from reductions in entitlement. It is therefore recommended to proceed with the adoption of the existing Council Tax Support Scheme for 2027/28 without amendment, subject to consideration of consultation responses and continued monitoring of equality impacts throughout the year.
2. **Stop** the policy or practice because the data shows bias towards one or more groups		
3. **Adapt or change** the policy in a way that will eliminate the bias		
4. **Barriers** and **impact identified**, however having considered all available options carefully, there appear to be no other proportionate ways to achieve the aim of the policy or practice (e.g. in extreme		

cases or where positive action is taken). Therefore you are going to **proceed with caution** with this policy or practice knowing that it may favour some people less than others, providing justification for this decision		

Did you consult with an Equality Ally prior to carrying out this assessment? Yes

Sign off

Name and job title of person completing this EIA	Claire Moses – Head of Service (Revenues, Benefits and Customer Service)
Officer Responsible for implementing the policy/function etc	Claire Moses – Head of Service (Revenues, Benefits and Customer Service)
Date Completed	22 June 2026
Line Manager	Richard Wyles
Date Agreed *(by line manager)*	
Date of Review *(if required)*	Completed Annually

Completed EIAs should be included as an appendix to the relevant report going to a Cabinet, Committee or Council meeting and a copy sent to equalities@southkesteven.gov.uk.

Completed EIAs will be published along with the relevant report through Modern.Gov before any decision is made and also on the Council's website.

Finance and Economic Overview and Scrutiny Committee 2026/27

WORK PROGRAMME

REPORT TITLE	OFFICER	PURPOSE	ORIGINATED/COMMITTEE HISTORY DATE(S)	CORPORATE/ PRIORITY
21 July 2026				
Corporate Plan 2024-27: Key Performance Indicators Report - End-Year (Q4) 2025/26	**Lead Officer: Charles James (Policy Officer)**			
Maintenance Programme Report	**Lead Officer: Gyles Teasdale (Head of Service – Property and ICT)**	To provide the Committee with the latest update.	Cabinet – 10th September 2024 FEOSC - 18th February 2025 FEOSC - 23rd September 2025	
Update on the Economic Development Strategy	**Lead Officer: Simon Jackson (Economic Development Inward Investment Manager)**	To provide the Committee with the latest update.	6 monthly update	
Provisional Housing Revenue Account (HRA) Outturn Report 2025/26 and HRA Action Plan Update	**Lead Officer: Richard Wyles (Deputy Chief Executive)**		Annual review and Requested at meeting held on 24 February 2026	
Provisional General Fund Outturn Report 2025/26	**Lead Officer: Richard Wyles (Deputy Chief Executive**			
Housing Payment Policy Proposal - 2027/28	**Lead Officer: Claire Moses (Head of Service (Revenues, Benefits and Customer Service)**	To provide an update on Housing Payments (HP) expenditure to review the scheme ahead of the Financial Year 2027/28, to seek feedback from the Committee regarding the proposed public	Annual Review and consultation	Enabling economic opportunities Effective council

Agenda Item 16

		consultation.		
Discretionary Council Tax Payment Policy Proposal - 2027/28	**Lead Officer: Claire Moses (Head of Service (Revenues, Benefits and Customer Service)**	To provide an update on Discretionary Council Tax Payment (DCTP) expenditure, to review the scheme ahead of the Financial Year 2027/28, to seek comments from the Committee regarding proposed scheme for public consultation.	Annual Review and consultation	Enabling economic opportunities Effective council
Localised Council Tax Support Scheme Proposal – 2027/25	**Lead Officer: Claire Moses (Head of Service (Revenues, Benefits and Customer Service)**	To outline the Council's proposed Local Council Tax Support Scheme for 2027/28 ahead of public consultation.	Annual Review and consultation	Enabling economic opportunities Effective council
22 September 2026				
UKSPF – Closure Report	**Lead Officer: Emma Whittaker (Assistant Director for Planning and Growth)**			
Presentation and Update on St Martins Park, Stamford	**Lead Officer: Richard Wyles (Deputy Chief Executive)**	To provide the Committee with an update	6 monthly review	
Finance Update Report Quarter 1 2026/27 – General Fund and HRA	**Lead Officer: Richard Wyles (Deputy Chief Executive)**			
12 November 2026				
Finance Update Report Quarter 2 2026/27 – General Fund and HRA	**Lead Officer: Richard Wyles (Deputy Chief Executive)**			
Housing Payment Policy Proposal - 2027/28	**Lead Officer: Claire Moses (Head of Service**	To provide an update on expenditure and to review	FEOSC – 21 July 2026	Enabling economic opportunities

	(Revenues, Benefits and Customer Service)	responses to public consultation of the proposed Housing Payment (HP) Policy 2027/28.		Effective council
Discretionary Council Tax Payment Policy Proposal - 2027/28	**Lead Officer: Claire Moses (Head of Service (Revenues, Benefits and Customer Service)**	To provide an update on expenditure and to review responses to public consultation of the proposed Discretionary Council Tax Payment (DCTP) Policy 2027/28.	FEOSC – 21 July 2026	Enabling economic opportunities Effective council
Localised Council Tax Support Scheme Proposal – 2027/25	**Lead Officer: Claire Moses (Head of Service (Revenues, Benefits and Customer Service)**	To review the responses to the public consultation of the Council's Local Council Tax Support Scheme 2027/28	FEOSC – 21 July 2026	Enabling economic opportunities Effective council
11 February 2027				
Finance Update Report Quarter 3 2026/27 – General Fund and HRA	**Lead Officer: Richard Wyles (Deputy Chief Executive)**			

Unscheduled Items

Proposals for Mowbeck Way site			

The Committee's Remit
The remit of the Finance and Economic Overview and Scrutiny Committee will be to work alongside Cabinet Members to assist with the development of policy and to scrutinise decisions in respect of, but not limited to:

• Budget monitoring
• Budget setting
• Business rate relief
• Business trade and licensing (Policy)

Finance and Economic Overview and Scrutiny Committee 2026/27

WORK PROGRAMME

- Business transformation
- Charitable rate relief
- Council-owned property, assets, and maintenance (non-council house)
- Customer access strategy
- Data protection reporting
- Economic development
- Fees and charges
- Large-scale development projects
- Medium term financial planning and national funding proposals
- Procurement
- Review of outturn
- Town centre developments and partnerships