

Budget - Joint Overview and Scrutiny Committee



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Tuesday, 13 January 2026 at 10.00 am
Council Chamber - South Kesteven House, St. Peter's Hill,
Grantham. NG31 6PZ

Committee Members: Councillor Bridget Ley (Chairman)
Councillor Gareth Knight (Vice-Chairman)

Councillor Matthew Bailey, Councillor Emma Baker, Councillor David Bellamy, Councillor Harrish Bisnauthsing, Councillor Pam Bosworth, Councillor Pam Byrd, Councillor Steven Cunnington, Councillor James Denniston, Councillor Barry Dobson, Councillor Ben Green, Councillor Tim Harrison, Councillor Graham Jeal, Councillor Gloria Johnson, Councillor Anna Kelly, Councillor Zoe Lane, Councillor Robert Leadenhurst, Councillor Nikki Manterfield, Councillor Paul Martin, Councillor Charmaine Morgan, Councillor Chris Noon, Councillor Habib Rahman, Councillor Rhea Raysia, Councillor Susan Sandall, Councillor Max Sawyer, Councillor Ian Selby, Councillor Lee Steptoe, Councillor Elvis Stooke, Councillor Sarah Trotter, 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-1 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.

Published and dispatched by democracy@southkesteven.gov.uk on Monday, 5 January 2026.

01476 406080

Karen Bradford, Chief Executive
www.southkesteven.gov.uk

4. **Minutes of the previous meeting** (Pages 3 - 13)
From 14 January 2025.
5. **Fees and Charges Proposals for 2026/27** (Pages 15 - 77)
To present the draft fees and charges proposals for 2026/27.
6. **Budget Proposals for 2026/27 and indicative budgets for 2027/28 and 2028/29 - General Fund** (Pages 79 - 113)
To present the draft Budget proposals and estimates for 2026/27 for the General Fund.
7. **Budget Proposals for 2026/27 and indicative Budgets for 2027/28 and 2028/29 - Housing Revenue Account** (Pages 115 - 136)
To present the draft Budget proposals and estimates for 2026/27 for the Housing Revenue Account.
8. **Any other business which the Chairman, by reason of special circumstances, decides is urgent**

Meeting of the Budget - Joint Overview and Scrutiny

Tuesday, 14 January 2025, 10.00
am



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Committee Members present

Councillor Bridget Ley (Chairman)
Councillor Gareth Knight (Vice-Chairman)
Councillor Emma Baker
Councillor Harrish Bisnauthsing
Councillor Pam Byrd
Councillor Richard Dixon-Warren
Councillor Barry Dobson
Councillor Ben Green
Councillor Tim Harrison
Councillor Anna Kelly
Councillor Robert Leadenhamb
Councillor Nikki Manterfield
Councillor Paul Martin
Councillor Chris Noon
Councillor Max Sawyer
Councillor Ian Selby
Councillor Lee Steptoe
Councillor Graham Jeal

Cabinet Members

Councillor Ashley Baxter, Leader of the Council
Councillor Paul Stokes, Deputy Leader
Councillor Rhys Baker, Cabinet Member for Environment and Waste
Councillor Richard Cleaver, Cabinet Member for Property and Public Engagement
Councillor Phil Dilks, Cabinet Member for Planning
Councillor Virginia Moran, Cabinet Member for Housing

Officers

Karen Bradford, Chief Executive
Richard Wyles, Deputy Chief Executive and Section 151 Officer
Alison Hall-Wright, Director of Housing and Projects
Karen Whitfield, Assistant Director of Leisure, Culture and Place
Emma Whittaker, Assistant Director of Planning and Growth
Paul Sutton, Interim Head of Finance and Deputy 151 Officer

Graham Watts, Assistant Director (Governance and Public Protection) and Monitoring Officer
Debbie Roberts, Head of Projects, Performance and Climate Change
Lucy Bonshor, Democratic Officer

52. Public Speaking

There were no public speakers.

53. Apologies for absence

Apologies for absence were received from Councillor Matt Bailey who was substituted by Councillor Graham Jeal, Councillor James Denniston, Councillor Zoe Lane and Councillor Vanessa Smith

The Cabinet Member for Corporate Governance and Licensing, Councillor Philip Knowles had also sent apologies.

54. Disclosure of interests

None disclosed.

55. Minutes from the meeting held on 15 January 2024

The minutes from the meeting held on 15 January 2024 were proposed, seconded and agreed.

56. Budget Proposals for 2025/26 and Indicative Budgets for 2026/27 and 2027/28

General Fund

The Leader of the Council introduced the draft budget proposal for 2025/26.

The Leader stated that he had worked on the budget with the Deputy Chief Executive and Section 151 Officer together with his Team, the Cabinet and Senior Officers. The Cabinet Member for Housing would present the HRA section of the report.

A balanced position had been achieved for 2025/26 without the need to access the reserves and this included the Budget Stabilisation Reserve.

Various “budget bids” had been recommended which would improve service delivery and complement the Corporate Plan. Although a balanced budget was being presented for 2025/26 it was noted that for the financial years 2026/27 and 2027/28 the outcome was not as predictable due to predicted Business Rates reset and also changes to the funding formula.

The budget setting timetable was then highlighted with the draft budget being presented to Cabinet on 16 January 2025 and Full Council on 27 February 2025. Consultation on the proposed Council Tax levels would take place between 20 January and 3 February 2025 and feedback would be reported to Cabinet on 11 February 2025 to enable Cabinet to consider the consultation feedback before the proposed budget was recommended to Council on 27 February 2025.

The Leader asked Members for their comments on the budget before them and stated that Local Government Reorganisation would not be discussed at the meeting.

The budget report was split into the following areas:

- Funding position for the General Fund
- General Fund proposals
- Housing Revenue Account (HRA)
- Capital Programme 2025/26 – 2027/28
- Capital Financing
- Reserves and Balances

The first slide showed the Resources Funded by Council Tax since 2010 and highlighted a pattern where the Council had to increasingly raise more of its own money, this would continue under the new Government. The amount that was contributed by Council Tax would increase from 51% to 61% over the next period up to the financial year 2027/28. It was noted that the Council was in the last year of the New Homes Bonus and some grants which the Council had received had been abolished. Although the Council had received some contribution to the increase in employers' cost in relation to National Insurance, the Council would not be fully reimbursed.

Members attention was drawn to Table 1 of the report which showed the indicative funding levels and Appendix A to the report which showed the net cost of services and the net budget requirements. The net cost of services for 2025/26 was £24,008,000 with some income coming from fees and charges and other areas so the net budget requirement was £20,603,000 which gave a balanced budget for 2025/26. Going forward deficits were shown for 2026/27 (£784,000) and 2027/28 (£989,000) based on the current information available.

The Leader then spoke about Fees and Charges proposals. He highlighted the following:

- changes to car parking tariffs which would come into effect on 20 January 2025
- no change to market charges to encourage economic growth in the markets within the three towns.
- no change to bus station charges
- no increase in charges for bulky waste, but a £2 per annum increase for green waste collection.

- All other charges had increased in line with costs.

Budget bids were then discussed which ranged from bids that were recurring to one-off bids.

Unavoidable cost pressures were in relation to Internal Drainage Board levies up by £79k, Insurance £44k, External Auditors £15k and the Local Plan £216k. The Leader expressed his sympathy with those who had suffered flooding during the recent bout of bad weather particularly areas such as Greatford and Grantham.

Minimum Revenue Pressures (MRP) covered legacy borrowing from previous projects, the current costs of St Martin's Park and the Depot development. Running costs for new and improved services covered the Customer Service Centre at Grantham (£28k), Conduit Lane Public Toilets (£12k) and Turnpike Close Depot (£27k).

Reference was made to the proposal to change the refuse collection rounds in the future to adapt more to the increase in the number of properties that were being built and to mitigate costs and maintain the efficiency of the delivery rounds so collection dates would be changing permanently.

Other areas where budget bids had been considered included:

• Single Person Discount	£9k –	work in conjunction with the County to check single person discounts eligibility would be carried out annually rather than every other year.
• Homelessness Support Officer	£45k	
• Empty Homes Officer	£18k	work to get properties back in use
• Domestic Abuse Officer	£45k –	external funding to be sought
• Two Welfare Officers	£37k –	rebrand of Cost-of-Living Team
• Licensing Support Officer	£28k –	to undertake back-office work to enable Licensing Officers to be out
• Graduate Apprenticeships	£28k –	to grow talent within the authority and encourage young people to work in local government
• Apprenticeship levy	£28k	

The Leader then referred the Committee to the Proposed Budget Increases which were one-off bids which he had circulated, and which were also shown at Table 5b of the report. Members attention was drawn to the Grantham Town Events and the Grantham Town Centre Engagement Manager as both of these would be funded from the underspend on the Future High Street Fund. The Backlog Maintenance bid of £1m was to address the urgent work required due to the under investment that had taken place over decades in respect of Council assets classed as Category C and D.

The Capital Programme 2025/26 – 2027/28 contained key investments across the General Fund assets and was shown at Table 14 within the report.

Reference was then made to the proposed reserves and balances. The Council maintained a number of reserves to ensure the Council had sufficient funds available to meet its cash flow requirements and avoid unnecessary temporary borrowing and to protect services against unforeseen financial events. Table 16 of the report listed the proposed General Fund Reserves Movements. The Leader highlighted the following:

- The creation of a Markets Reserve which would help deliver the Markets Action Plan
- The creation of a Waste Reserve to enable the implementation of food waste collection as required by the Environment Act 2021. Food waste had to be collected from April 2026 which would require new vehicles. The reserve was being established following the one-off payment of the packaging Extended Producer Responsibility payment that had recently been received.
- The Climate Reserve was also being increased to fund climate change initiatives in order to support the Climate Change Strategy and could be also seen as an investment as the implementation of solar panels and LED lighting would have saving benefits in the long-term.

Other reserves which had increased included the Local Priorities Reserve, the Budget Stabilisation Reserve and the Leisure and Community Reserve which would provide contributions to third party community and leisure projects these were shown at Table 16 of the report.

Through prudent financial management of the budget, the Council was able to establish a number of specific general reserves to provide funding for approved purposes usually in respect of specific services such as the £200,000 investment in Street Lights.

The Chairman stated that questions would be taken on the General Fund part of the budget then the Cabinet Member for Housing would present the Housing Revenue Account part of the budget. Before taking questions from the Committee two questions had been submitted by Councillor Bailey who was unable to attend the meeting.

The Vice-Chairman read out Councillor Bailey's questions. One concerned Table 5b of the report which outlined a one-off cost of £1m for backlog maintenance. How confident was the Council that the budget was sufficient to ensure all facilities stayed open, and would the budget be sufficient to ensure all items identified as poor or bad in the condition surveys be carried out in the financial year 2025/26. If not, what would be the total funding required to resolve all poor and bad issues.

The Leader stated that due to under investment the figure would not cover all the category C and D issues, however he was reasonably confident that premises

would stay open. There was now a comprehensive list of buildings and works required which was being worked through.

The Deputy Chief Executive stated that there was no guarantee that there would not be service disruption or temporary closures and gave the example of the roof on the Guildhall. It was noted that there was disruption whilst this work was being carried out. The Council had a significant portfolio of commercial assets which had not had investment for a number of years. The condition surveys had been spoken about at length during the Finance and Economic Overview and Scrutiny Committees. The issues in respect of C and D categories were significant with some parts of the commercial estate being end of life, some obsolete and some requiring urgent repair.

Reference was made to the Wharf Road car park which was a separate funding bid and would require work to be undertaken which would mean that parts of the car park may have to be temporarily closed, which would cause disruption. It was stated that the maintenance programme could not be carried out without some disruption to services, but actions would be taken to keep any disruption to a minimum.

It was confirmed that the £1m would not be sufficient to clear all the necessary work required, and this had been highlighted at the Finance and Economic Overview and Scrutiny Committee when the Maintenance Strategy was discussed. The criteria used would ensure that the resources available would be spent wisely on the parts of the estate that required urgent works to be carried out. The Deputy Chief Executive and Section 151 Officer stated that the same amount of resources would be required for at least five years and beyond.

The second question was in relation to Leisure Centres specifically the boilers at Bourne and Stamford which had been described as in a critical condition in recent procurement reports. Bourne in particular had been operating with three of the four boilers not operational. Given that both of the centres were 30 years old, should we be considering earmarking additional funding for a wider refurbishment project to ensure these facilities continue to service our communities for the next 30 years.

The Leader agreed that money should be put aside for leisure centres as the Council did not wish to close anymore. The Leader stated that if Councillor Bailey wished to propose an amendment to create a special reserve for the improvement or replacement of boilers and other facilities at leisure centres, he would look at it.

The Deputy Chief Executive and Section 151 Officer noted that there was a comprehensive report on leisure maintenance and the leisure portfolio given to the Finance and Economic Overview and Scrutiny Committee in November 2024 on what work had been done at the leisure centres both by the Council and also through external funding. There was a significant programme of works which included £3m plus at the Meres Leisure Centre which was part of the programme investment in taking the Council away from the reliance on fossil fuels. There were some short-term repairs and maintenance work required but he was not aware of

any disruption and a programme of works was underway to replace those boilers that were end of life.

One Member asked for clarity in respect of the Grantham Town Centre Manager role and whether this would apply to other towns in the district. The Leader replied that this post was part of the Future High Street Fund which had been granted for works at Station Approach and also the marketplace in Grantham. The £38,000 was a one-off bid to extend the post beyond the end of the Future High Street Fund.

Further comments were made in relation to a proposal to create a reserve fund for maintenance and the replacement of equipment such as boilers. The Leader indicated that he was open to having such a reserve to deal with ongoing maintenance and the replacement of equipment in Leisure Centres.

The Deputy Chief Executive and Section 151 Officer stated that the Maintenance Strategy clearly allocated resources to those assets within the estate that required work to be carried out. If the leisure centres were at a critical point, as identified through the condition survey, then an allocation would go to those centres. It was felt that there was no need for a further reserve for leisure due to those already in place. It was stated that leisure was a significant part of the general portfolio estate and with the criteria and framework in place the Deputy Chief Executive and Section 151 Officer was confident that money would be available as required to replace necessary parts at the leisure centres. Reference was again made to the Maintenance Strategy that had been discussed at the November meeting of the Finance and Economic Overview and Scrutiny Committee and the amount of investment that was currently being carried out in respect of the leisure centres.

The Assistant Director of Culture, Leisure and Place reiterated the comments made by the Deputy Chief Executive and Section 151 Officer and stated that she was not aware of any issues currently and the leisure team worked closely with property colleagues to identify any issues at an early stage should they arise.

A comment was made in relation to the various headings shown within the appendix and the Member felt that a more detailed explanation of the headings would be helpful. The Chairman stated that Officers were available for Members to ask questions if they were unsure to enable them to be more informed.

The Leader referred to Appendix Ai and the headings which had been broken down which it was felt were self-explanatory.

Further discussion followed in respect of headings and job titles shown in the report and the Leader indicated that if the Member listed those titles, he was unsure of or needed further explanation these could be referred to the relevant head of service outside the meeting. The Chairman reiterated that Officers were available to answer Members questions on any details that they required more information on, if the Member wished he could send the list to her or to the Leader. It was stated that an attempt within Appendix Ai had been made to break down the headings to give more information.

A question was asked about the Homelessness Emergency Accommodation of £300k and the Chairman stated that this question would be dealt with when the Housing Revenue Account (HRA) was discussed.

A comment was then made in respect of vehicle replacements and questions asked about what vehicles would be replaced, could they be repaired rather than replaced or could leasing arrangements be considered, also the expansion of the climate change reserve and what proportion of vehicles would be low emission vehicles or electric vehicles.

The Cabinet Member for Environment and Waste stated that the Environment Overview and Scrutiny Committee had discussed the new Green Fleet Strategy at length at its last meeting where all these issues had been debated. It was noted that two years ago external work had been commissioned to look at leasing versus buying by a company called Link who were the Council's treasury advisors. The comprehensive report carried out by the independent consultants validated the current strategy to continue to buy rather than lease vehicles as the Council had mechanics and workshop facilities to carry out repairs and this was reflected within the new depot design with the inclusion of a workshop and bays.

Further discussion followed on the replacement of vehicles and their specifications, it was stated that further information would be available to the Member outside of the meeting. The Cabinet Member for Environment and Waste referred the Member to Appendix 5 of the new Green Fleet Strategy document which clearly outlined the financial and environmental implications of changes to the fleet.

One Member sought clarification in respect of the bid shown for the Depot. In July 2023 the original business case had been stated as £5.95m which was then increased to £7.9m with the average contingency fees being 15%, however for this project they would be 17%. The increase had been blamed on the 25% inflation on construction materials, covid etc. The Member struggled with the current bid due to the Council getting value engineering to reduce costs but yet the costs were still increasing. He asked for further clarification.

The Chairman stated that she attended the Depot Board meetings as an observer which she had found informative. The finances were drilled down and the finance staff who attended asked lots of questions about costs, savings, if the money would come back to the Council which she had found very informative.

The Deputy Chief Executive stated that it was a revenue one-off bid for the Depot and explained the reasons for the bid and that it had been referenced as early as April 2024 that a bid would likely be coming forward and this was referenced again at the Finance and Economic Overview and Scrutiny Committee in November 2024.

A question was asked whether the Member could attend the Depot Board meetings as an observer to which the Leader replied with the reasons why this would not be appropriate.

The Leader then referred to the Council Tax Proposals for 2025/26. Council Tax was the single biggest element of the Council overall funding levels. He asked if Members had any comments in respect of the 3% or £5 increase as shown in Tables 2a and 2b of the report. The difference between the two options was income of £24,000. No comment was made by the Committee in respect of either option.

(An adjournment took place between 11:10 – 11:25)

Housing Revenue Account (HRA)

The Cabinet Member for Housing presented the budget in respect of the Housing Revenue Account (HRA). The budget proposals for the HRA continued to focus on:

- Meeting tenants housing needs
- Facilitating the delivery of new housing across a range of tenures
- Enabling those whose independence may be at risk to access suitable housing
- Supporting investment in affordable warmth for tenants
- Meeting compliance requirements and ensuring the allocation of resources.

The Cabinet Member for Housing stated that the Autumn budget had two main points in relation to the HRA. The first was confirmation of a five-year rent settlement of the Consumer Price Index (CPI) plus 1% for social housing providers which gave greater certainty regarding future rent increases.

Right to Buy (RTB) discounts were to be reduced with the Council retaining 100% of the RTB receipts which continued as in previous years. Although this provided additional resources to fund new build projects, it was noted that RTB sales could reduce following the reduced discount offered. The Cabinet Member for Housing informed the Committee that there had been a surge in RTB applications following the rumours that had circulated in respect of the proposed changes to the RTB discount. Sixty-two applications had been received in November which was a 50% increase on the whole of the previous year. The impact on the number of applications would not be known until later in the year.

The Government were currently carrying out a consultation in respect of RTB's and eligibility criteria which the Council would be responding to.

Members were referred to paragraphs 5.6 and 5.7 of the report which showed that in accordance with the Government's rent setting guidance formula, rents would be increased by 2.7% for 2025/26. The annual budget rental income would increase from £28.916m to £29.698m for 2025/26. The average weekly rental increase for individual properties was £2.65, with the average weekly rent being £100.77. Garage rents and service charges were proposed to increase by 1.7% and Members were referred to Appendix B and also Table 12 and 13 of the report which gave more detail.

In setting future years budgets, the following assumptions had been made:

- Void rents 2.0%
- RTB sales 35

Appendix Aii of the report gave a summary of expenditure, income, the Net cost of HRA services, movement on the HRA Reserve Balance and the Major Repairs Reserve Balance.

Table 15 of the report summarised together with Appendix C the HRA Capital Programme which included energy efficiency initiatives, vehicle purchase and disabled adaptations. The HRA capital programme for 2025/26 was proposed to be financed from:

- £8.700m Capital Receipts Reserve
- £6.000m Grant Funding
- £14.229m Major Repairs Reserve

Appendix Di showed the HRA Reserve Statement for 2024/25 – 2026/27 and Table 17 showed the budgeted HRA Reserve Movements. The Priorities Reserve was used to fund Housing Revenue Account service priorities and it was proposed that £100k would be used to fund New Build Feasibility Studies. There was an annual requirement for revenue contribution to the Major Repairs Reserves which was utilised for the capital investment in the Council housing stock. £14.505m of the Major Repairs Reserve would be used to contribute towards the 2025/26 repairs programme which was detailed at Appendix C.

The HRA surplus was transferred to the working balances each year. An annual transfer of £3.222m from the annual HRA account to the working balance was used to fund the principal repayment of the external loan taken out under the HRA self-financing in 2012. As of 31 March 2024, the outstanding debt was £79.769m. A contribution was also made each year from the working balance to the Major Repairs Reserve to ensure that there were sufficient resources available to fund investment in the housing stock in 2025/26.

The Cabinet Member for Housing then referred to the question that had been asked from a Member earlier in the meeting. The Council had received a 27% increase from the Government for the homelessness budget. Next year there was an allocation of £754,000 against £592,000 for 2024/25. There was a further allocation in the budget of £300,000 but that would be kept as a reserve as homelessness was an increasing issue.

The Cabinet Member for Housing then referred to a night shelter that would be announced at Cabinet on 16 January 2025. The shelter had been created to help address the lack of temporary accommodation, to save people being put into hotels.

It was noted that only 51% of the funding allocation could be used for temporary accommodation and the £300,000 would be kept as a reserve and only used if/when required.

The Member thanked the Cabinet Member for her response and stated that as Chairman of the Housing OSC he would be kept informed of progress.

A question was asked in respect of the number of voids and how much rental income was being lost due to void properties. It was stated that this information was not currently available and would be emailed to the Member outside of the meeting.

There were no further questions and the recommendations as contained within the report were proposed, seconded and **AGREED** to be forwarded to Cabinet.

Recommendation

The Budget – Joint Overview and Scrutiny Committee reviewed the budget proposals and estimates within the report and recommends the budget proposal for 2025/26 as outlined in the report in respect of:

General Fund

- ***General Fund – Revenue and Capital***
- ***Proposal of a Band D Council Tax Increase of either £5 or 3%***

Housing Revenue Account

- ***Housing Revenue Account – Revenue and Capital***
- ***Proposed dwelling rent increase of 2.7%***
- ***Proposed garage rents and service charges of 1.7%***

General Fund and Housing Revenue Account

- ***Proposed use of Reserves for both General Fund and Housing Revenue Account***
- ***Proposed Fees and Charges for both General Fund and Housing Revenue Account***

57. Any other business which the Chairman, by reason of special circumstances, decides is urgent

None.

58. Close of meeting

The Chairman thanked Members and Officers for attending and closed the meeting at 11:38.

This page is intentionally left blank



Budget - Joint Overview and Scrutiny Committee

Tuesday, 13 January 2026

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

Fees and Charges Proposals for 2026/27

Report Author

David Scott, Assistant Director of Finance and Deputy s151 Officer

david.scott@southkesteven.gov.uk

Purpose of Report

To present the draft fees and charges proposals for 2026/27.

Recommendations

The Budget – Joint Overview and Scrutiny Committee is asked to:

- Consider the fees and charges proposals for 2026/27 as set out at Appendix A and provide feedback.
- Endorse the update charging policy as set out in Appendix C

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 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 financial implications of the proposals are incorporated into the draft budget for 2026/27. Any changes to the proposed fees and charges as set out in the report will have an impact on the proposed Budget Framework which is scheduled to be presented to Council for approval on 29 January 2026.

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

Legal and Governance

- 1.2 Any legal implications associated with this report are referenced in the body of the report.

Completed by: James Welbourn, Democratic Services Manager

2. Background to the Report

- 2.1 Fees and charges are a key element of the Council's funding. They generate approximately £8.5m towards the delivery costs for specific services. In order to ensure a consistent and transparent approach to fee setting, the principles and criteria set out in the Charging Policy have been applied.
- 2.2 The Committee is invited to review and comment on the draft proposals which will be presented to Cabinet for consideration on 15th January 2026.

3. FEES AND CHARGES PROPOSALS

- 3.1 The Council makes charges for a wide range of services. These charges are either discretionary (set by the Council) or under statutory powers (set by the Government). Further definitions of the two main categories of charge are defined below:
 - Discretionary – These are charges local authorities can set independently. When setting discretionary fees and charges, the Council's approach should be clear and in line with the principles set out in the Charging Policy.

- Statutory – These charges are set by central government; therefore it cannot be assumed that they will change annually in line with other fees and charges set by the Council. Nevertheless, the income received from statutory charges contributes to the overall financial position of the Council.

Discretionary Charges

3.2 The proposals for fees and charges for 2026/27 aim to ensure the increase in charges contributes towards the costs of delivering services. A summary of the proposed increases is outlined in **Table 1** below and a detailed breakdown is shown at **Appendix A**:

Table 1 – Summary Fees and Charges Proposals

HEADING	PROPOSAL FOR 2026/27	INCORPORATION OF POLICY PRINCIPLES
Arts Centres	Changes to charges are based on competitive pricing against alternative local options	Cost recovery or market comparisons
Bus Stations	0%	Subsidised – no increase is proposed to encourage bus operators to make use of the bus stations for passengers
Car parking charges	0%	Tariff changes were introduced in January 2025 and will be subject to a post implementation review in February 2026.
Markets	0% Charges waived for Bourne during 26/27 while Town Hall works are underway	Subsidised
Waste Services	£1.50 increase for first green waste bin and 50p increase for subsequent bins	Cost Recovery
Pre-planning advice and street naming and numbering charges	Increase by up to 4%	Cost Recovery

Environmental Health	Full cost recovery analysis has resulted in some charges being reduced	Cost Recovery
Cemetery	Increase by 5%	Cost Recovery
Leisure Centres	LeisureSK Ltd may increase charges to an upper limit of 3%.	Market analysis to be undertaken with other competitors will be used to set fee levels.
Licensing	Full cost recovery analysis undertaken	Cost Recovery
Street Trading	New Charge	Benchmarking undertaken with other local authorities
Community rooms & guest rooms (HRA)	Increase by 3.8%	This is in line with CPI for rent setting as part of the HRA but a review of facilities underway and report recommending options expected during 2026/27 which may alter the charges in year.

Arts Centres

3.3. These charges have been benchmarked against alternative local options to ensure costs are recovered wherever possible and that process are set competitive where appropriate.

Bus Stations

3.4. It is proposed that there is no increase in the bus operator departure charges for 2026/27. This is to encourage bus operators to use the bus stations for travelling passengers.

Car Parking

3.5. Car parking charges for all Council operated pay and display car parks were reviewed during 2024, leading to the introduction of the current charges on 20 January 2025. It was agreed to review the impact of the new tariffs after a 6-month period. The results of this will be considered by the Finance and Economic Overview and Scrutiny Committee in February 2026. No changes are therefore proposed at this time.

Weekly Street Markets

- 3.6 It is recognised that the weekly markets in Bourne, Grantham and Stamford are an integral element of the economic vibrancy of each town. Recovery and rejuvenation of the markets is well underway following the implementation of the Market Action Plan.
- 3.7 In order to consolidate this recovery (particularly at Grantham), it is recommended that charges are not increased in 2026/27. For Bourne, it is proposed to waive charges during 2026/27 during restoration of Bourne Town Hall takes place because these works are likely to be disruptive. Suspending the charge should encourage traders to continue to operate during this period.

Waste Services

- 3.8 The current charges and proposed increased charges in respect of bulky waste and green waste charges are shown in **Table 2 below**: These have been increased in order to maintain the principle of cost recovery for delivery of these services.

Table 2 – Proposed Bulky Waste and Green Waste Charges

	2025/26 Current	2026/27 Proposed
Bulk household items – first item	£21	£22
-each additional item	£11	£12
Provision of Green Bin (all new or additional bins)	£29	£30
Delivery of bins	£14	£15
Annual Collection Charge (first bin)	£53	£54.50
Annual Collection Charge (each subsequent bin)	£44	£44.50

In respect of annual collection charges, the waste policy is currently being updated and will be presented to Environment OSC in January 2026. One of the proposed amendments is to change the frequency of the green waste collections during the winter period. To reflect this proposed change to the number of collections it proposed that the annual collection increase is £1.50 on the first bin and 50p on subsequent bins.

Licencing

- 3.9 Taxi Licence charges have been reviewed in line with a new proposed Hackney Carriage and Private Hire Licensing Policy. It is proposed to implement these new charges with effect from 1 February 2026.
- 3.10 A new Street Trading Permit charge linked to the refreshed Street Trading Policy is proposed for 2026/27. The refreshed policy is due to be presented to the Cabinet in March 2026 and subject to the decision a new charge may be introduced.

Discretionary Planning Charges

- 3.11 In line with the Charging Policy various fees including Pre-Planning Advice and Street Name and Numbering have been increased in line with inflationary service cost pressures. These have been calculated at 4%, to maintain the principle of cost recovery. However, there are others which, after undertaking a review of current processes have resulted in some charge reductions.

Environmental Health

- 3.12 As part of the budget setting process a review of the Environmental Health fees has been undertaken. The outcome of this has resulted in proposals for some charges to be reduced, and others increased, to ensure they accurately reflect the cost of undertaking each service.

Cemetery

- 3.13 Charges have been increased by 5% to ensure cost recovery for this service.

Leisure Centres

- 3.14 The Council is able to set an upper limits for leisure centre charges. These are proposed to be increased by 3% for 2026/27. LeisureSK Ltd can increase up to that limit and undertake market analysis with other competitors when setting their fee levels.

Service charges

- 3.15 In line with previous years these charges have been increased by CPI in line with the HRA rent setting process at 3.8%. However, a review of facilities and usage of service charges in sheltered housing schemes is currently being undertaken and a report recommending options is expected to be presented to Members during 2026/27. This will cover communal rooms, guest rooms and laundry charges. Once the review is finalised an updated schedule of charges maybe proposed accordingly.

3.16 Full details of the proposed discretionary fees and charges for 2026/27 are shown at Appendix A.

Regulatory Charges

3.17 Details of the regulatory fees and charges for 2026/27 are shown at Appendix B.

3.18 Planning charges are expected to be increased by Government in line with CPI (Consumer Price Index) as at September 2025 (which was 3.8%). Formal confirmation of any increase is expected by March 2026.

3.19 Statutory Licencing charges have remained unchanged for several years and there have been no announcements regarding any proposed increases. It is therefore expected these charges will remain as outlined in **Appendix B** for 2026/27.

Charging Policy

3.20 The setting of fees and charges is incorporated within the medium-term financial planning and budget setting process. An integral purpose of fee setting is to meet specific objectives and priorities of the Corporate Plan. The Charging Policy sets out an overall policy framework to support and practical guide in the approach to the setting of fees and charges.

3.21 Following an internal audit recommendation the Policy has been reviewed and updated which is attached at Appendix C.

4. Reasons for the Recommendations

4.1 Fees and charges are an integral part of the budget setting process and are reviewed annually.

5 Consultation

5.1 The Budget - Joint OSC offers an opportunity for members to consider the Fees and Charges proposals for 2026/27 and to make any recommendations with respect to the information set out in the report.

6 Appendices

6.1 Appendix A – Proposed Discretionary Fees and Charges 2026/27

6.2 Appendix B – Statutory Fees and Charges 2026/27

6.3 Appendix C – Charging Policy

	Detail	Previous Change Date	2025/26	2026/27	VAT
STAGED PERFORMANCES					
The theatres and ballrooms are available for hire for theatrical productions, concerts, lectures, demonstrations, films and other performing arts events. Prices are below:					
1	Guildhall Arts Centre, Grantham				
	<u>Theatre Hire</u>				
	Performances - Commercial	01/04/2025	440.00	450.00	Exempt
	Performances - Commercial weekend	01/04/2025	460.00	480.00	Exempt
	Performances - Non Profit making	01/04/2025	410.00	430.00	Exempt
	<u>Run of Performances</u>				
	First Performance	01/04/2025	390.00	400.00	Exempt
	Ongoing performances	01/04/2025	350.00	360.00	Exempt
	Dress or technical rehearsals	01/04/2025	270.00	280.00	Exempt
	Rehearsals/get in	01/04/2024	180.00	190.00	Exempt
	Lecture/demonstrations (Per Lecture, Daytime)	01/04/2025	150.00	160.00	Exempt
	Lecture/demonstrations (Per Lecture, Evening)	01/04/2025	270.00	280.00	Exempt
	Set up charge/technical support (max. 6 hours)	01/04/2025	190.00	200.00	Exempt
2	Stamford Arts Centre				
	<u>Theatre Hire</u>				
	Performances - Commercial	01/04/2025	440.00	450.00	Exempt
	Performances - Commercial weekend	01/04/2025	460.00	480.00	Exempt
	Performances - Non Profit making	01/04/2025	410.00	430.00	Exempt
	<u>Run of Performances</u>				
	First Performance	01/04/2025	390.00	400.00	Exempt
	Ongoing performances	01/04/2025	350.00	360.00	Exempt
	Dress or technical rehearsals	01/04/2025	270.00	280.00	Exempt
	Rehearsals/get in	01/04/2024	180.00	190.00	Exempt
	Lecture/demonstrations (Per Lecture, Daytime)	01/04/2025	150.00	160.00	Exempt
	Lecture/demonstrations (Per Lecture, Evening)	01/04/2025	270.00	280.00	Exempt
	Set up charge/technical support (max. 6 hours)	01/04/2025	190.00	200.00	Exempt
	Film Hire	01/04/2025	290.00	300.00	Exempt
3	Bourne Corn Exchange				
	<u>Theatre Hire - Main Hall</u>				
	Performances - Commercial, if tickets sold by venue*	01/04/2025	250.00	260.00	Exempt
	Performances - Commercial, if selling own tickets	01/04/2025	260.00	270.00	Exempt
	Performances - Non Profit making	01/04/2025	230.00	240.00	Exempt
	Additional performances of same show (access from 5pm)	01/04/2025	220.00	230.00	Exempt
	Dress/Tech Rehearsals (max 8 hours)	01/04/2025	170.00	180.00	Exempt
	Rehearsals (max 8 hours)	01/04/2025	150.00	160.00	Exempt
	Set up charge/technical support (max. 8 hours)	01/04/2025	180.00	190.00	Exempt
Performers Rights Society charges may be applicable in addition to the above rates					
Hire conditions are available giving details of equipment and support offered; quotations provided on request.					
* Commission is applicable					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
WEDDING RECEPTIONS, PARTIES AND OTHER ROOM HIRE					
All three venues are available for wedding parties and similar functions. Packages are available to include provision of bars and catering. Prices are below.					
4	Guildhall Arts Centre, Grantham				
	Casually let rooms (per hour)				
	Ballroom				
	Ballroom - hourly day rate up to 6pm	01/04/2025	47.00	50.00	Exempt
	Ballroom full day 9am - 5pm rate:	01/04/2024	325.00	350.00	Exempt
	Ballroom Half Day (9-1 / 1-5)	01/04/2024	170.00	180.00	Exempt
	Ballroom Wake (up to hours hire)	01/04/2025	300.00	310.00	Exempt
	Ballroom - hourly evening rate 6 to 11pm - meetings & worksh	01/04/2025	50.00	55.00	Exempt
	Ballroom - whole evening 6 to 11.30pm parties	01/04/2025	410.00	420.00	Exempt
	Ballroom - whole evening 6 to 11.30pm concerts	01/04/2025	330.00	340.00	Exempt
	Ballroom - (9am-11.30pm) Wedding rate	01/04/2025	620.00	630.00	Exempt
	Use of ballroom kitchen per day	01/04/2024	85.00	85.00	Exempt
	Meeting rooms				
	Newton room hourly rate	01/04/2025	38.00	38.00	Exempt
	Newton Room Half Day Rate (9am-1pm/1pm-5pm)	01/04/2024	135.00	135.00	Exempt
	Newton Room Full Day Rate (9am-5pm)	01/04/2024	260.00	260.00	Exempt
	Newton Room Party	01/04/2025	355.00	355.00	Exempt
	Studio 4	01/04/2024	25.00	27.00	Exempt
	Studio 4 - Day offer 9am-5pm	01/04/2024	145.00	160.00	Exempt
	Studio 4 - Half Day offer 9am-1pm / 1pm-5pm	01/04/2024	75.00	80.00	Exempt
	Studio 1	01/04/2025	28.00	30.00	Exempt
	Studio 1 - Day offer 9am-5pm	01/04/2024	190.00	200.00	Exempt
	Studio 1 - Half Day offer 9am-1pm / 1pm-5pm	01/04/2024	100.00	100.00	Exempt
	Studio 2	01/04/2025	16.00	18.00	Exempt
	Studio 2 - Day offer 9am-5pm	01/04/2024	100.00	110.00	Exempt
	Studio 2 - Half Day offer 9am-1pm / 1pm-5pm	01/04/2024	51.00	55.00	Exempt
	new rooms				
	Studio 6 and 7 perhour	01/04/2025	20.00	22.00	Exempt
	Studio 6 and 7 full day 9am-5pm	01/04/2025	145.00	155.00	Exempt
	Studio 6 and 7 half day 9-1 or 1-5	01/04/2025	75.00	77.00	Exempt
*access to kitchen up to 4 hours prior to event start time, additional earlier access will incur additional hourly rate of £10					
Performers Right Society charges may be applicable in addition to the above rates					
Room Hire					
The Fees & charges above are listed as guide prices- Please call your respective arts centre for a specific hire quotation					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
WEDDING RECEPTIONS, PARTIES AND OTHER ROOM HIRE					
All three venues are available for wedding parties and similar functions. Packages are available to include provision of bars and catering. Prices are below.					
5	Bourne Corn Exchange				
	<u>Casually let rooms</u>				
	Main hall - hourly rate	01/04/2025	47.00	50.00	Exempt
	Main Hall Day Offer (9am-5pm)	01/04/2024	325.00	350.00	Exempt
	Main Hall Half Day (9am-1pm / 1pm-5pm)	01/04/2024	170.00	175.00	Exempt
	Main hall - Evening Event (party/concert/performance) 6pm-1:	01/04/2025	350.00	380.00	Exempt
	Main hall - (all day, wedding receptions etc.) 9am to 12pm	01/04/2025	570.00	600.00	Exempt
	Kitchen hire (use of kitchen area excluding equip)*	01/04/2024	90.00	120.00	Exempt
	Room set up or clear down (as per hourly rate or part thereof)	01/04/2025	60.00	70.00	Exempt
	Room set up or clear down after midnight (as per hourly rate or part thereof)	01/04/2025	80.00	90.00	Exempt
	Bar Area	01/04/2025	22.00	25.00	Exempt
6	Stamford Arts Centre				
	<u>Casually let rooms</u>				
	<u>Ballroom</u>				
	Ballroom - hourly day rate up to 5pm	01/04/2025	47.00	50.00	Exempt
	Ballroom 9am-5pm Day offer	01/04/2025	335.00	350.00	Exempt
	Ballroom half day offer, 9-1 / 1-5	01/04/2025	175.00	180.00	Exempt
	Ballroom - hourly evening rate 5pm to 11pm - meetings & workshops	01/04/2025	50.00	55.00	Exempt
	Ballroom - whole evening 6 to 11pm - parties	01/04/2025	550.00	560.00	Exempt
	Ballroom - whole evening 6 to 11pm - concerts	01/04/2025	430.00	440.00	Exempt
	Function ballroom/Blue room - all day wedding rate (9am-11.3	01/04/2025	1000.00	1100.00	Exempt
	<u>Meeting rooms - per hour</u>				
	Blue Room per hour	01/04/2025	25.00	No longer available to hire	Exempt
	Blue Room day offer(9am-5pm)	01/04/2025	185.00	No longer available to hire	Exempt
	Blue room half day offer (9am-1pm / 1pm-5pm)	01/04/2025	95.00	No longer available to hire	Exempt
	Rehearsal Room per hour	01/04/2025	25.00	27.00	Exempt
	Rehearsal Room day offer (9am-5pm)	01/04/2024	175.00	185.00	Exempt
	Rehearsal room half day offer (9am-1pm / 1pm-5pm)	01/04/2024	90.00	95.00	Exempt
	Ireson/Exeter Room/Bridge Room	01/04/2025	20.00	22.00	Exempt
	Ireson/Exeter Room day offer (9am-5pm)/Bridge	01/04/2025	140.00	150.00	Exempt
	Ireson/Exeter room half day offer (9am-1pm / 1pm-5pm)/Bridc	01/04/2025	70.00	75.00	Exempt
*access to kitchen up to 4 hours prior to event start time, additional earlier access will incur additional hourly rate of £10					
Performers Right Society charges may be applicable in addition to the above rates					
Room Hire					
The Fees & charges above are listed as guide prices- Please call your respective arts centre for a specific hire quotation					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
1	BUS STATION - GRANTHAM				
	Per Departure	01/04/2022	0.87	0.87	Included
	<u>Minimum Charge</u>				
	1-75 departures per annum	01/04/2022	57.40	57.40	Included
2	BUS STATION - STAMFORD				
	Per Departure	01/04/2022	0.87	0.87	Included
	<u>Minimum Charge</u>				
	1-75 departures per annum	01/04/2022	57.40	57.40	Included
3	BUS STATION - BOURNE				
	Per Departure	01/04/2022	0.87	0.87	Included
	<u>Minimum Charge</u>				
	1-75 departures per annum	01/04/2022	57.40	57.40	Included

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
CAR PARKS - GRANTHAM					
1	SHORT STAY (EXCEPT WHARF ROAD & WELHAM STREET)				
	Up to 1 hour	01/04/2025	Free of Charge	Free of Charge	Included
	1-2 hours	01/04/2025	2.00	2.00	Included
	2-4 hours	01/04/2025	2.50	2.50	Included
	Over 4 hours	01/04/2025	7.00	7.00	Included
2	SHORT STAY Wharf Road Grantham				
	Up to 2 hours	01/04/2025	Free of Charge	Free of Charge	Included
	2-4 hours	01/04/2025	2.50	2.50	Included
	Over 4 hours	01/04/2025	5.00	5.00	Included
3	LEISURE TARIFF - Welham Street				
	Up to 1 hour	01/04/2025	Free of Charge	Free of Charge	Included
	1-3 hours	01/04/2025	1.50	1.50	Included
	3-4 hours	01/04/2025	1.90	1.90	Included
	over 4 hours	01/04/2024	5.00	5.00	Included
4	LONG STAY SEASON TICKETS (Monday to Friday)				
	Per Week	01/04/2025	18.00	18.00	Included
	Per Month	01/04/2025	65.00	65.00	Included
	Per quarter	01/04/2025	170.00	170.00	Included
5	LONG STAY SEASON TICKETS (Monday to Saturday)				
	Per Week	01/04/2025	21.50	21.50	Included
	Per Month	01/04/2025	75.00	75.00	Included
	Per quarter	01/04/2025	200.00	200.00	Included
6	PENALTY CHARGE NOTICES				
	Failure to display	01/04/2013	70.00	70.00	O/Scope
	Fine after discount for Payment in 14 days	01/04/2013	35.00	35.00	O/Scope
	Parking for longer etc	01/04/2013	50.00	50.00	O/Scope
	Fine after discount for Payment in 14 days	01/04/2013	25.00	25.00	O/Scope

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
CAR PARKS - STAMFORD					
1	SHORT STAY				
	0-1 hours	01/04/2025	1.50	1.50	Included
	1-2 hours	01/04/2025	2.50	2.50	Included
	2-4 hours	01/04/2025	4.50	4.50	Included
	over 4 hours	01/04/2025	8.00	8.00	Included
2	LONG STAY				
	0-2 hours	01/04/2025	3.00	3.00	Included
	2-4 hours	01/04/2025	4.00	4.00	Included
	over 4 hours	01/04/2025	5.00	5.00	Included
3	LONG STAY SEASON TICKETS (Monday to Friday)				
	Per Week	01/04/2025	18.00	18.00	Included
	Per Month	01/04/2025	65.00	65.00	Included
	Per quarter	01/04/2025	170.00	170.00	Included
4	LONG STAY SEASON TICKETS (Monday to Saturday)				
	Per Week	01/04/2025	21.50	21.50	Included
	Per Month	01/04/2025	75.00	75.00	Included
	Per quarter	01/04/2025	200.00	200.00	Included
5	PENALTY CHARGE NOTICES				
	Failure to display	01/04/2013	70.00	70.00	O/Scope
	Fine after discount for Payment in 14 days	01/04/2013	35.00	35.00	O/Scope
	Parking for longer etc	01/04/2013	50.00	50.00	O/Scope
	Fine after discount for Payment in 14 days	01/04/2013	25.00	25.00	O/Scope

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
ENVIRONMENTAL HEALTH					
TATTOOING, PIERCING AND ELECTROLYSIS					
1	<u>Premise/Business registration fees</u>				
	Acupuncture	01/04/2024	199.00	177.93	O/Scope
	Tattooing	01/04/2024	199.00	177.93	O/Scope
	Electrolysis	01/04/2024	199.00	177.93	O/Scope
	Cosmetic piercing	01/04/2024	199.00	177.93	O/Scope
	Semi permanent skin colouring	01/04/2024	199.00	177.93	O/Scope
	Additional activities (eg cosmetic piercing and tattooing) per activity	01/04/2024	108.50	97.08	O/Scope
	Amendment or replacement certificate	01/04/2024	38.00	33.12	O/Scope
2	<u>Personal registration fees (Per activity)</u>				
	Acupuncture	01/04/2024	102.50	90.54	O/Scope
	Tattooing	01/04/2024	102.50	90.54	O/Scope
	Electrolysis	01/04/2024	102.50	90.54	O/Scope
	Cosmetic piercing	01/04/2024	102.50	90.54	O/Scope
	Semi permanent skin colouring	01/04/2024	102.50	90.54	O/Scope
	Amendment or replacement certificate	01/04/2024	38.00	33.12	O/Scope
3	<u>Unsound food</u>				
	Voluntary surrender certificate (excludes disposal)	01/04/2024	127.20	95.63	Included
4	<u>Food Export Health Certification</u>				
	Inspection (first 2 hours) and certification	01/04/2024	268.20	202.18	Included
	Certification only	01/04/2024	86.40	64.33	Included
5	<u>Food Hygiene Rating Scheme</u>				
	Re-inspection/Re-visit	01/04/2024	303.60	231.36	Included
6	<u>Control of dogs</u>				
	Collecting and detaining stray dogs (statutory fine)	01/04/1996	25.00	25.00	O/Scope
	Handling, Kenneling & Administration	01/04/2025	49.00	47.00	O/Scope
	Kennelling per day or part of	01/04/2024	35.00	35.00	O/Scope
7	<u>Scrap Metal Dealers</u>				
	Dealer initial licence - 3 year licence Part A	01/04/2024	298.00	243.00	O/Scope
	Dealer initial licence - 3 year licence Part B	01/04/2024	399.00	339.00	O/Scope
	Dealer licence renewal - Part A	01/04/2024	243.50	209.00	O/Scope
	Dealer licence renewal - Part B	01/04/2024	399.00	339.00	O/Scope
	Collector new - Part A	01/04/2024	167.50	153.00	O/Scope
	Collector new - Part B	01/04/2024	41.50	39.00	O/Scope
	Collector renewal - Part A	01/04/2024	106.00	93.00	O/Scope
	Collector renewal - Part B	01/04/2024	41.50	39.00	O/Scope
	Copy of a licence - Replacement Licence certificate	01/04/2024	31.00	32.00	O/Scope
	Minor variation	01/04/2024	40.50	40.50	O/Scope

NB Relevant fees as per the Provision of Services Regulations 2009 are now broken down into Part A and Part B.
 Part A is payable upon application, Part B is payable upon grant of licence

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
8	<u>Caravan Sites & Park Homes</u>				
	Application for site Licence - Part A	01/04/2024	545.00	486.00	O/Scope
	Application for sie licence - Part B	01/04/2024	44.00	42.00	O/Scope
	Transfer/amendments of up to 2 Licence conditions	01/04/2024	219.00	219.00	O/Scope
	Significant amendments involving a site visit	01/04/2024	355.00	355.00	O/Scope
	Annual Fee	01/04/2024	88.00	78.00	O/Scope
	Additional annual fee per plot	01/04/2024	6.00	5.00	O/Scope
	Enforcement - Based on an hourly rate	01/04/2018	Variable	Variable	O/Scope
	Deposit of site rules	01/04/2024	95.00	83.00	O/Scope
	Replacement licence certificate	01/04/2024	44.00	30.00	O/Scope
	Enforcement - Based on an hourly rate	01/04/2018	Variable	Variable	O/Scope
	Residential Site Fit and Proper Person Test	01/04/2024	299.00	299.00	O/Scope

NB Relevant fees as per the Provision of Services Regulations 2009 are now broken down into Part A and Part B.
 Part A is payable upon application, Part B is payable upon grant of license

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
ENVIRONMENTAL HEALTH					
9	ENQUIRIES IN CONNECTION WITH CONTAMINATED LAND Enquiries	01/04/2023	145.00	145.00	O/Scope
10	PRIVATE SECTOR HOUSING CHARGES Improvement Notice, Emergency Remedial Action Notice, Prohibition Order, Emergency prohibition Order or Hazard Awareness Notice Review of Suspended Improvement Notice or Suspended Prohibition Order	01/04/2024 01/04/2024	513.00 197.50	483.00 184.00	O/Scope
11	Food Hygiene/Health & Safety Charges	01/04/2018	Hourly Rate	Hourly Rate	Included
12	Immigration inspections	01/04/2024	266.50	233.00	O/Scope
13	Private Sector Housing Civil Penalties (Maximum penalty allowed by legislation £30,000 as alternative to prosecution)	01/04/2018	30,000.00	30,000.00	O/Scope
14	HOUSES IN MULTIPLE OCCUPATION New Licence - Part A New Licence - Part B Renewal of licence (before expiry, no changes) Part A Renewal of licence (before expiry, no changes) Part B Replacement licence certificate	01/04/2024 01/04/2024 01/04/2024 01/04/2024 01/04/2024	570.50 152.75 335.75 152.75 32.00	497.00 140.00 295.00 136.00 36.00	O/Scope
15	SAMPLING OF PRIVATE WATER SUPPLIES INTENDED FOR HUMAN CONSUMPTION* Risk Assessment (each assessment) Sampling (each visit) Investigation (each investigation) Grant of authorisation (each authorisation) Analysing a sample: Taken under Reg 10 (domestic) Taken during monitoring of group A parameters Taken during monitoring of Group B parameters and monitoring under regulation 11	01/04/2019 01/04/2019 01/04/2019 01/04/2019 01/04/2019 01/04/2019 01/04/2019	Hourly Rate Hourly Rate Hourly Rate Hourly Rate Variable Variable Variable	Hourly Rate Hourly Rate Hourly Rate Hourly Rate Variable Variable Variable	O/Scope O/Scope O/Scope O/Scope O/Scope O/Scope O/Scope
16	SMOKE FREE FIXED PENALTY NOTICES Smoking in smoke free designated premises, place, vehicle If paid within 15 days of issue Failing to display smoke free signage as per law If paid within 15 days of issue	01/04/2016 01/04/2016 01/04/2016 01/04/2016	50.00 30.00 200.00 150.00	50.00 30.00 200.00 150.00	O/Scope O/Scope O/Scope O/Scope
17	SMOKE AND CARBON MONOXIDE ALARMS FOR RELEVANT LANDLORDS Full cost recovery plus penalty charge for failure to comply (Maximum penalty allowed by legislation £5,000)	01/04/2016	700-4,501	700-4,501	O/Scope
18	LETTING AGENTS REDRESS SCHEME Penalty for failure to comply (Maximum penalty allowed by legislation £5,000 should be considered the norm and a lower fine should only be charged if there are extenuating circumstances considered on a case by case basis)	01/04/2017	5,000.00	5,000.00	O/Scope
19	ELECTRICAL SAFETY REGULATIONS CIVIL PENALTIES Breach of Electrical Safety Regulations (Maximum penalty allowed by legislation £30,000 should be calculated using penalty Matrix)	01/04/2024	30,000.00	30,000.00	O/Scope

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
	ENVIRONMENTAL HEALTH				
20	HYGIENE & FOOD SAFETY				
	New Business Advice Consultation	01/04/2024	291.60		N/A Included
	Food Hygiene Checkup	01/04/2025		N/A	N/A Included
	Food Safety Organiser	01/04/2024	43.20		43.20 Included
	Food hygiene workshop (1 hour max 8 people)	01/04/2024	291.60		N/A Included
21	SAFER FOOD BETTER BUSINESS				
	Catering pack	01/04/2025	28.10		28.10 Included
	Retail pack	01/04/2025	26.90		26.90 Included
	Childminder pack	01/04/2025	17.90		17.90 Included
	Residential care home supplement	01/04/2025	10.70		10.70 Included
	6 month diary refill	01/04/2025	15.50		15.50 Included
	12 month diary refill	01/04/2025	17.90		17.90 Included
	MINIMUM ENERGY EFFICIENCY STANDARDS (PRIVATE RENTED PROPERTY)				
22	Letting substandard property (less than 3 months)	01/04/2019	2,000.00	2,000.00	O/scope
	Letting substandard property (3 months or more)	01/04/2019	4,000.00	4,000.00	O/scope
	Registering false or misleading information on the PRS				
	Exemptions Register	01/04/2019	1,000.00	1,000.00	O/scope
	Failing to comply with compliance notice	01/04/2019	2,000.00	2,000.00	O/scope

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
LICENCES					
1	Hackney Carriage and Private Hire *				
	Driver requirements - 3year licence & 1year licence				
	Driver's licence - 3 Year - Standard Licence Period	01/04/2024	310.25	220.00	O/Scope
	Driver's licence - Annual (aged 65yrs or above and/or medical condition)	01/04/2024	125.00	80.00	O/Scope
	Driver's licence - One-off annual badge (up to 65yrs without medical condition)	01/04/2026	N/A	80.00	O/Scope
	English Language Skills Test - Retest (initial test free)	01/04/2024	46.50	47.50	O/Scope
	Enhanced DBS disclosure fee (paid to third party - Care Check)	01/04/2024	38.00	0.00	O/Scope
	Medical (completed and to be paid to Doctor)	01/04/2026	N/A	0.00	O/Scope
	Operator Licences				
	Private Hire Operator Licence - 5 Year	01/04/2024	191.00	202.50	O/Scope
	Changes and Replacements				
	Change to dual licence (mid year)	01/04/2024	48.00	50.00	O/Scope
	Replacement drivers badge (sent by Royal Mail)	01/04/2024	29.00	26.00	O/Scope
	Replacement drivers badge (collected from Customer Services)	01/04/2024	35.75	31.50	O/Scope
	Replacement vehicle plate	01/04/2024	69.30	67.50	Included
	Replacement licence certificate	01/04/2024	23.00	21.00	O/Scope
	Replacement vehicle bracket	01/04/2024	16.80	16.80	Included
	Replacement internal vehicle plate (sent by royal mail)	01/04/2024	30.50	28.00	O/Scope
	Replacement internal vehicle plates (collected from Customer Services)	01/04/2024	37.25	33.00	O/Scope
	Transfer of vehicle ownership	01/04/2024	47.00	43.50	O/Scope
	Change of registration number ie cherished number plates	01/04/2024	106.00	98.00	O/Scope
2	Annual vehicle licence				
	Private Hire	01/04/2024	272.00	231.50	O/Scope
	Hackney Carriage	01/04/2024	298.50	212.00	O/Scope
	20% reduction for LPG/Hybrid/Wheelchair vehicles: Private Hire	01/04/2024	217.50	169.50	O/Scope
	20% reduction for LPG/Hybrid/Wheelchair vehicles: Hackney	01/04/2024	238.75	185.00	O/Scope
	50% reduction for electric/zero emissions vehicles: Private Hire	01/04/2024	136.00	106.00	O/Scope
	50% reduction for electric/zero emissions vehicles: Hackney	01/04/2024	149.25	116.00	O/Scope
	Exemption from displaying Private Hire plate	01/04/2024	102.00	91.50	O/Scope
	Exemption from displaying Private Hire plate (renewal fee)	01/04/2024	64.00	57.00	O/Scope
3	Credit for unexpired days due to change of vehicle				
	Private Hire	01/04/2024	0.75	0.58	O/Scope
	Hackney Carriage	01/04/2024	0.82	0.63	O/Scope
Activites involving Animals - Additional vets fees may apply to these licences					
4	Animal Licences				
	Pre application/Re-inspections (where applicable)	01/04/2024	230.75	236.00	O/Scope
	Dog Boarding - Part A	01/04/2024	247.50	257.00	O/Scope
	Dog Boarding - Part B	01/04/2024	141.50	150.50	O/Scope
	Cat Boarding - Part A	01/04/2024	247.50	257.00	O/Scope
	Cat Boarding - Part B	01/04/2024	141.50	150.50	O/Scope
	Dual Dog and Cat Boarding - Part A	01/04/2024	297.75	306.50	O/Scope
	Dual Dog and Cat Boarding - Part B	01/04/2024	167.50	174.00	O/Scope
	Dog Day Care - Part A	01/04/2024	247.50	257.00	O/Scope
	Dog Day Care - Part B	01/04/2024	141.50	150.50	O/Scope
	Home Boarding - Part A	01/04/2024	167.50	176.00	O/Scope
	Home Boarding - Part B	01/04/2024	115.25	118.50	O/Scope
	Arrangers/Franchisers	01/04/2024	115.25	137.00	O/Scope
	Dog Breeding Establishments Part A	01/04/2024	286.50	296.50	O/Scope
	Dog Breeding Establishments Part B	01/04/2024	219.50	220.50	O/Scope
	Sale of Animals as Pets- (Pet shops) Part A	01/04/2024	247.50	257.50	O/Scope
	Sale of selling Animals as Pets - (Pet shops) Part B	01/04/2024	141.50	150.50	O/Scope
	Hiring of Horses (Riding Establishments) Part A	01/04/2024	286.50	296.50	O/Scope
	Hiring of Horses (Riding Establishments) Part B	01/04/2024	219.50	220.50	O/Scope
	Dangerous Wild Animals Part A	01/04/2024	234.50	239.00	O/Scope
	Dangerous Wild Animals Part B	01/04/2024	49.75	51.00	O/Scope

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
LICENCES					
	Transfer of licence	01/04/2024	126.50	135.50	O/Scope
	Animals for exhibition (3 year Licence) Part A	01/04/2024	167.50	176.00	O/Scope
	Animals for exhibition (3 year Licence) Part B	01/04/2024	115.25	118.50	O/Scope
	Variation (with inspection)	01/04/2024	230.75	236.50	O/Scope
	Variation (no inspection)	01/04/2024	63.25	66.00	O/Scope
5	<u>Zoo Licences</u>				
	New Application (4 year) Part A	01/04/2024	513.50	520.50	O/Scope
	New Application (4 year) Part B	01/04/2024	230.75	232.00	O/Scope
	Renewal (6 year) Part A	01/04/2024	435.50	452.00	O/Scope
	Renewal (6 year) Part B	01/04/2024	439.00	440.50	O/Scope
	Transfer of Licence	01/04/2024	126.50	126.50	O/Scope
6	<u>Sex Establishments</u>				
	New Application/Renewal/Transfer/Variation- Part A	01/04/2024	1884.00	1721.00	O/Scope
	New Application/Renewal/Transfer/Variation - Part B	01/04/2024	155.50	139.50	O/Scope
7	<u>Street Trading</u>				
	Stamford Pedestrian Precinct Per Day	01/04/2024	26.00	26.00	O/Scope
	Other Locations per day from	01/04/2024	21.00	21.00	O/Scope
	Private land per day	01/04/2024	11.25	11.25	O/Scope
	Mobile Trader Consent (12 months)	01/04/2024	347.00	347.00	O/Scope
NB	Relevant fees as per the Provision of Services Regulations 2009 are now broken down into Part A and Part B. Part A is payable upon application, Part B is payable upon grant of license				

* Subject to approval

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
GAMBLING LICENSING					
1	<u>Bingo Premises Licence</u>				
	Application for Provisional Statement	01/04/2024	833.75	864.00	O/Scope
	Non Conversion Fee, Provisional Statement Premises	01/04/2024	665.00	689.00	O/Scope
	Non Conversion Fee, Other Premises	01/04/2024	879.75	911.50	O/Scope
	Annual Fee	01/04/2024	587.00	608.00	O/Scope
	Variation of Licence	01/04/2024	801.75	830.50	O/Scope
	Transfer Fee	01/04/2024	670.25	694.50	O/Scope
	Application for Reinstatement of Licence	01/04/2024	670.25	694.50	O/Scope
2	<u>Adult Gaming Centre Premises Licence</u>				
	Application for Provisional Statement	01/04/2024	767.50	795.00	O/Scope
	Non Conversion Fee, Provisional Statement Premises	01/04/2024	491.25	509.00	O/Scope
	Non Conversion Fee, Other Premises	01/04/2024	801.75	830.50	O/Scope
	Annual Fee	01/04/2024	516.00	534.50	O/Scope
	Variation of Licence	01/04/2024	742.75	769.50	O/Scope
	Transfer Fee	01/04/2024	599.75	621.50	O/Scope
	Application for Reinstatement of Licence	01/04/2024	599.75	621.50	O/Scope
3	<u>Family Entertainment Centre Premises Licence</u>				
	Application for Provisional Statement	01/04/2024	767.50	795.00	O/Scope
	Non Conversion Fee, Provisional Statement Premises	01/04/2024	491.25	509.00	O/Scope
	Non Conversion Fee, Other Premises	01/04/2024	801.75	830.50	O/Scope
	Annual Fee	01/04/2024	516.00	534.50	O/Scope
	Variation of Licence	01/04/2024	742.75	769.50	O/Scope
	Transfer Fee	01/04/2024	599.75	621.50	O/Scope
	Application for Reinstatement of Licence	01/04/2024	599.75	621.50	O/Scope
4	<u>Betting Premises Licence (other e.g. Betting shops)</u>				
	Application for Provisional Statement	01/04/2024	767.50	795.00	O/Scope
	Non Conversion Fee, Provisional Statement Premises	01/04/2024	491.25	509.00	O/Scope
	Non Conversion Fee, Other Premises	01/04/2024	801.75	830.50	O/Scope
	Annual Fee	01/04/2024	516.00	534.50	O/Scope
	Variation of Licence	01/04/2024	742.75	769.50	O/Scope
	Transfer Fee	01/04/2024	599.75	621.50	O/Scope
	Application for Reinstatement of Licence	01/04/2024	599.75	621.50	O/Scope
5	<u>Ancillary Fees</u>				
	Change of Circumstances	01/04/2019	50.00	50.00	O/Scope
	Fee for copy of licence	01/04/2019	25.00	25.00	O/Scope
6	<u>Temporary Use Notices</u>				
	Fee for giving a Temporary Use Notice	01/04/2020	50.00	50.00	O/Scope
	Replacement of an endorsed copy of a Temporary Use Notice	01/04/2020	25.00	25.00	O/Scope
	Maximum fees are set in The Gambling (Premises Licence Fees) (England and Wales) Regulations 2007				

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
NEIGHBOURHOODS					
REMOVAL OF VEHICLES					
15	<u>Vehicle on road, upright and not substantially damaged or any two wheeled vehicle whatever its condition or position on or off the road</u>				
	Vehicle equal to or less than 3.5 tonnes MAM	01/04/2020	150.00	150.00	O/Scope
	Vehicle exceeding 3.5 tonnes MAM but equal to or less than 7.5 tonnes	01/04/2020	200.00	200.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM	01/04/2020	350.00	350.00	O/Scope
	Vehicle exceeding 18 tonnes MAM	01/04/2020	350.00	350.00	O/Scope
16	<u>Vehicle, excluding a two wheeled vehicle, on road but either not upright or substantially damaged or both</u>				
	Vehicle equal to or less than 3.5 tonnes MAM	01/04/2020	250.00	250.00	O/Scope
	Vehicle exceeding 3.5 tonnes MAM but equal to or less than 7.5 tonnes	01/04/2020	650.00	650.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM - Unladen	01/04/2020	2,000.00	2,000.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM - Laden	01/04/2020	3,000.00	3,000.00	O/Scope
	Vehicle exceeding 18 tonnes MAM - Unladen	01/04/2020	3,000.00	3,000.00	O/Scope
	Vehicle exceeding 18 tonnes MAM - Laden	01/04/2020	4,500.00	4,500.00	O/Scope
17	<u>Vehicle, excluding a two wheeled vehicle, off road, upright and not substantially damaged</u>				
	Vehicle equal to or less than 3.5 tonnes MAM	01/04/2020	200.00	200.00	O/Scope
	Vehicle exceeding 3.5 tonnes MAM but equal to or less than 7.5 tonnes	01/04/2020	400.00	400.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM - Unladen	01/04/2020	1,000.00	1,000.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM - Laden	01/04/2020	1,500.00	1,500.00	O/Scope
	Vehicle exceeding 18 tonnes MAM - Unladen	01/04/2020	1,500.00	1,500.00	O/Scope
	Vehicle exceeding 18 tonnes MAM - Laden	01/04/2020	2,000.00	2,000.00	O/Scope
18	<u>Vehicle, excluding a two wheeled vehicle, off road, but either not upright or substantially damaged or both</u>				
	Vehicle equal to or less than 3.5 tonnes MAM	01/04/2020	300.00	300.00	O/Scope
	Vehicle exceeding 3.5 tonnes MAM but equal to or less than 7.5 tonnes	01/04/2020	850.00	850.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM - Unladen	01/04/2020	3,000.00	3,000.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM - Laden	01/04/2020	4,500.00	4,500.00	O/Scope
	Vehicle exceeding 18 tonnes MAM - Unladen	01/04/2020	4,500.00	4,500.00	O/Scope
	Vehicle exceeding 18 tonnes MAM - Laden	01/04/2020	6,000.00	6,000.00	O/Scope
19	STORAGE OF VEHICLES PER 24 HOURS OR PART OF				
	Two wheeled vehicle	01/04/2020	10.00	10.00	O/Scope
	Vehicle, not including a two wheeled vehicle, equal to or less than 3.5 tonnes MAM	01/04/2020	20.00	20.00	O/Scope
	Vehicle exceeding 3.5 tonnes MAM but equal to or less than 7.5 tonnes MAM	01/04/2020	25.00	25.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM	01/04/2020	30.00	30.00	O/Scope
	Vehicle exceeding 18 tonnes MAM	01/04/2020	35.00	35.00	O/Scope
20	DISPOSAL OF VEHICLES				
	Two wheeled vehicle	01/04/2020	50.00	50.00	O/Scope
	Vehicle, not including a two wheeled vehicle, equal to or less than 3.5 tonnes MAM	01/04/2020	75.00	75.00	O/Scope
	Vehicle exceeding 3.5 tonnes MAM but equal to or less than 7.5 tonnes MAM	01/04/2020	100.00	100.00	O/Scope
	Vehicle exceeding 7.5 tonnes MAM but equal to or less than 18 MAM	01/04/2020	125.00	125.00	O/Scope
	Vehicle exceeding 18 tonnes MAM	01/04/2020	150.00	150.00	O/Scope

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
MARKETS - GRANTHAM					
1	Standard Stall (3.05m x 1.22m)	01/04/2023	24.40	24.40	Exempt
	Standard Casual Stall (3.05m x 1.22m)	01/04/2023	27.10	27.10	Exempt
2	Pitch (3.05m x 3.05m)	01/04/2023	22.70	22.70	Exempt
	Casual Pitch (3.05m x 3.05m)	01/04/2023	23.80	23.80	Exempt
	Hot food & drinks units	01/04/2023	27.10	27.10	Exempt
	There are financial incentives in place to encourage new traders to Grantham Market. These will be discussed upon application.				
3	<u>Vehicles parked for storage</u>				
	Cars and light vans	01/04/2023	7.60	7.60	Included
	Large vehicles	01/04/2023	11.30	11.30	Included
MARKETS - STAMFORD					
4	Standard Stall (3.05m x 1.22m)	01/04/2023	28.10	28.10	Exempt
	Standard Casual Stall (3.05m x 1.22m)	01/04/2023	31.40	31.40	Exempt
5	Pitch (3.05m x 1.22m)	01/04/2023	24.90	24.90	Exempt
	Casual Pitch (3.05m x 3.05m)	01/04/2023	28.10	28.10	Exempt
	Hot food & drinks units	01/04/2023	31.40	31.40	Exempt
6	Craft fair - Table	01/04/2023	29.20	29.20	Exempt
7	Craft fair - Stall	01/04/2023	35.20	35.20	Exempt
8	<u>Vehicles parked for storage</u>				
	Cars and light vans	01/04/2023	7.60	7.60	Included
	Large vehicles	01/04/2023	11.90	11.90	Included
MARKETS - BOURNE					
Charges for Bourne Market are waived for 26/27 during Town Hall works					
9	Standard Stall (3.05m x 1.22m)	01/04/2023	21.60	0.00	Exempt
	Standard Casual Stall (3.05m x 1.22m)	01/04/2023	23.80	0.00	Exempt
10	Pitch (3.05m x 3.05m)	01/04/2023	18.40	0.00	Exempt
	Casual Pitch (3.05m x 3.05m)	01/04/2023	18.90	0.00	Exempt
	Hot food & drinks units	01/04/2023	23.80	0.00	Exempt
11	<u>Vehicles parked for storage</u>				
	Cars and light vans	01/04/2023	8.10	0.00	Included
	Large vehicles	01/04/2023	11.90	0.00	Included
12	Hire of stall for private function (collection only)*	01/04/2023	12.40	12.40	Exempt
FOR ALL MARKETS					
13	Farmers market - supply of stall cover in addition to standard stall charge	01/04/2023	1.70	1.70	Exempt
	Excessive Waste Surcharge (per stall)	01/04/2023	6.00	6.00	Included

* any associated costs with delivery and set up will be charged accordingly

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
LOCAL LAND CHARGE FEES					
1	Registration of a Charge on Part II of Register including Water Industry S30, LCC S106, Highways Act S38	01/04/2023	107.50	107.50	O/Scope
2	Filing a Definitive Certificate of Lands Tribunal	01/04/2023	5.00	5.00	O/Scope
3	Filing adjustment etc. for variation - cancellation of entry in Part II of Register	01/04/2023	11.20	11.20	O/Scope
4	Inspection of documents filed under Rule 10	01/04/2023	5.00	5.00	O/Scope
5	Con 29 Part I enquiries*	01/04/2023	207.60	207.60	Included
	- one parcel of land, including the revised Con 29 questions	01/04/2023	30.60	30.60	Included
	- each additional parcel of land	01/04/2023	21.30	21.30	Included
	Part II enquiries	01/04/2023	15.00	15.00	Included
	- each optional enquiry, excluding question 22	01/04/2023	27.60	23.00	Included
	- question 21	01/04/2023	27.60	27.60	Included
	- question 22	01/04/2023	27.60	27.60	Included
	- solicitor/client's own enquiry	01/04/2023	27.60	27.60	Included
6	Commercial*	01/04/2020	Variable	Variable	Included
	- Please contact for a quotation on landcharges@southkesteven.gov.uk				
7	Additional charge for expedited official search and Con29 - (3 Day Turnaround)	01/04/2023	43.75	43.75	O/Scope
8	CON 29R UNREFINED DATA CHARGES*				
	Building Regulations Q1.1 (F to H)	01/04/2025	8.00	8.00	Included
	Roads Q2.1	01/04/2025	8.00	N/A	Included
	PROWS Q2.2	01/04/2025	8.00	N/A	Included
	Land Requisitioned for Public Purposes Q3.1	01/04/2025	8.00	N/A	Included
	Roadworks Q3.2	01/04/2025	8.00	N/A	Included
	Drainage Q3.3	01/04/2025	8.00	N/A	Included
	Road Schemes Q3.4	01/04/2025	8.00	N/A	Included
	Nearby Railway Schemes Q3.5	01/04/2025	8.00	N/A	Included
	Traffic Schemes Q3.6	01/04/2025	8.00	N/A	Included
	Outstanding Notices Q3.7 (A-D & F)	01/04/2025	8.00	N/A	Included
	Notices Q3.7 E & G	01/04/2025	8.00	8.00	Included
	Contravention of Building Regulations Q3.8	01/04/2025	8.00	8.00	Included
	Notices, Orders, Directions and Proceedings under Planning Acts Q3.9 (A-N)	01/04/2025	8.00	8.00	Included
	Community Infrastructure Levy Q3.10	01/04/2025	8.00	8.00	Included
	Conservation Area Q3.11	01/04/2025	8.00	8.00	Included
	Compulsory Purchase Q3.12	01/04/2025	8.00	8.00	Included
	Contaminated Land Q3.13	01/04/2025	8.00	8.00	Included
	Radon Q3.14	01/04/2025	8.00	8.00	Included
	Assets of Community Value Q3.15	01/04/2025	8.00	8.00	Included
	*The charges quoted will incur a charge based on an hourly rate of £54.90 (incl VAT)				

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
PLANNING CHARGES					
1	<u>Charges in connection with land/property transactions</u>				
	Detailed queries on consents involving search for relevant information*	01/04/2024	43.20	45.00	Included
	Check involving site inspection**	01/04/2024	35.10	36.50	Included
2	Self Build Register - Joining fee	01/04/2023	50.00	52.00	Included

*stated charge plus relevant copying charges

**stated charge plus mileage plus officer hourly rates

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
PRE-PLANNING CHARGES					
1	<u>Householders</u> Charge for any pre-planning advice undertaken "Do I require planning permission?"/Permitted Development Query	01/04/2024 01/04/2024	90.00 75.00	90.00 75.00	Included Included
2	<u>Non-residential changes of use including siting of caravans for sites</u> Under 1 ha or buildings under 1,000 sqm (gross) of 1 ha or above or buildings under 1,000 sqm (gross)	01/04/2024 01/04/2024	282.00 564.00	282.00 564.00	Included Included
3	<u>Development of dwellings</u> 1-9 dwellings including changes of use to residential, for 1st dwelling for each additional dwelling 10-49 dwellings including changes of use to residential, for the 10th dwelling (includes Design PAD) meeting for each additional dwelling 50 plus dwellings, including changes of use to residential (includes Design one PAD meeting) Residential development where number of dwellings unknown - per 0.1 hectare (includes one Design PAD meeting)	01/04/2024 01/04/2024 01/04/2024 01/04/2024	375.00 201.00 1,965.00 6,960.00	375.00 201.00 1,965.00 6,960.00	Included Included Included Included
4	<u>Non-residential development</u> Where no floor space is created Up to 499 sqm floor area or 0.5 ha site area between 500 and 999 sqm floor area, or between 0.51 ha and 1.0 ha between 1,000 and 4,999 sqm floor area or between 1.1 ha and 2.0 ha (includes one Design PAD meeting) between 5,000 sqm or more or 2.1 ha or more* (includes one Design PAD meeting) *minimum fee for specified service and hourly rate thereafter	01/04/2024 01/04/2024 01/04/2024 01/04/2024 01/04/2024	162.00 282.00 480.00 1,020.00 1,965.00	162.00 282.00 480.00 1,020.00 1,965.00	Included Included Included Included Included
5	<u>Others</u> Follow on advice - please contact us for a quotation. Fees will be based on the officer hourly rates. History Search Variation or modification of a completed planning obligation (as a standalone request) (Additional fees will be required to cover the Council's legal costs should your request be acceptable)	01/04/2023 01/04/2025 01/04/2024	Variable 83.00 162.00	Variable 83.00 170.00	Included Included Included
	Confirmation that a planning permission or planning obligation has been complied with (per letter) (desk based)	01/04/2025	83.00	83.00	included
	Confirmation that a planning permission or planning obligation has been complied with (per letter) (site visit required)	01/04/2025	144.00	144.00	included
	Advertising	01/04/2025	144.00	144.00	Included
	Development that would involve relevant demolition works	01/04/2024	96.00	96.00	Included
	Non-householder works or alterations to a listed building	01/04/2024	162.00	162.00	Included
	Hazardous substances	01/04/2024	186.00	186.00	Included
	Changes of use not falling within any of the above categories	01/04/2024	267.00	267.00	Included
	Additional Design PAD Review (meetings and response)	01/04/2024	1,455.00	1,455.00	Included
	Planning Performance Agreement - please contact us for a quotation on planning@southkesteven.gov.uk	01/04/2020	Variable	Variable	Included
	Fees will be based on the officer hourly rates published				

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
STREET NAMING & NUMBERING					
1	Individual house re-name or re-number	01/04/2025	51.00	53.00	Exempt
2	Development re-number due to change of layout involving plot numbering or plot positions	01/04/2025	51.00	53.00	Exempt
3	Additional of a house name, where property has an official number	01/04/2025	51.00	53.00	Exempt
4	Removal of a house name from address, where property has an official number	01/04/2025	51.00	53.00	Exempt
5	Renaming/renumbering of street at residents request plus per property	01/04/2025 01/04/2025	277.00 51.00	288.00 53.00	Exempt
6	Confirmation of historic change of address to solicitors, occupiers or owner	01/04/2025	51.00	53.00	Exempt
7	Numbering of Properties - new developments Per Plot	01/04/2025	51.00	53.00	Exempt
8	Naming of new streets Per Street	01/04/2025	112.00	116.50	Exempt

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
1	Officer Hourly Rates				
1	Assistant Director	01/04/2025	138.00	138.00	Included
	Development Management and Enforcement Manager	01/04/2025	120.00	120.00	Included
	Planning Policy Manager	01/04/2025	120.00	120.00	Included
	Principal Planning Officer	01/04/2025	107.00	107.00	Included
	Senior Planning Officer	01/04/2025	98.00	98.00	Included
	Planning/Asst Planning Officer	01/04/2025	89.00	89.00	Included
	Urban Design	01/04/2025	98.00	98.00	Included
	Conservation Officer	01/04/2025	98.00	98.00	Included
	Other specialist advice from other areas of the Council	01/04/2025	98.00	98.00	Included
	Project Management/Administration	01/04/2025	83.00	83.00	Included
2	Other Fees and Charges				
	High Hedges complaint	01/04/2025	385.00	385.00	included
	Applications to divert or stop up a public right of way				
	Administration costs	01/04/2025	1,500.00	1,560.00	included
	Minimum initial charge to cover costs of statutory adverts (subject to change depending on actual advert costs involved)	01/04/2023	645.00	670.00	included
	<i>The council will also require an undertaking to cover any legal costs associated with the process</i>				
3	S106 Monitoring Fees				
	Section 106 – Non-Financial				
	Up to 1000 dwellings or 5000 sqm floorspace (one off fee for any S106 obligation)	01/04/2025	1,500.00	1,560.00	included
	Section 106 – Financial				
	Up to 1000 dwellings or 5000 sqm floorspace (Monitoring fee capped at £15,600 per agreement)	01/04/2025	1,500.00	1,560.00	minimum monitoring fees plus 5% of financial obligation included
	Section 106 agreements with over 1000 dwellings or 5000 sqm of non-residential floorspace (Each development over 1,000 dwellings or more than 5,000 sqm floorspace will be worked out on an individual basis based on the amount of monitoring work involved. Any agreed monitoring fee will be subject to indexation.)	01/04/2025	Variable to be agreed on a case by case basis		

	Detail	Previous Change date	2025/26 £	2026/27 £	VAT
<u>BOURNE LEISURE CENTRE</u>					
1	<u>Swimming Pool</u>				
	Swimming - full rate	01/04/2025	7.30	7.50	Exempt
	Swimming - concession	01/04/2025	5.60	5.75	Exempt
	Under 5's	01/04/2024	1.10	1.10	Exempt
	Parent and toddler session	01/04/2025	7.65	7.85	Exempt
	Exclusive pool hire (per hour)	01/04/2025	207.50	213.50	Exempt
	LCC Schools (per individual)	01/04/2025	1.80	1.85	Exempt
2	<u>Main Hall (per hour)</u>				
	Sporting - full rate	01/04/2025	84.15	86.50	Exempt
	Commercial	01/04/2012	Negotiable	Negotiable	Exempt
	Badminton - full rate	01/04/2025	15.70	16.00	Exempt
	Table tennis - full rate per hour	01/04/2025	10.10	10.40	Exempt
3	<u>Fitness Room (per hour)</u>				
	Individual use - full rate	01/04/2025	10.10	10.40	Exempt
4	<u>Miscellaneous (per hour)</u>				
	Activity room/meeting room - full rate	01/04/2025	44.80	46.10	Exempt
	Spectator (per individual)	01/04/2025	1.75	1.80	Exempt
5	<u>Membership</u>				
	Adult member	01/04/2024	34.99	34.99	Exempt
	Junior (U16)	01/04/2024	29.99	29.99	Exempt
	Concessionary	01/04/2024	29.99	29.99	Exempt
<p>THE LIST OF CHARGES IS NOT DEFINITIVE AND ARE NON-MEMBER RATES</p> <p>LOWER CHARGES ARE AVAILABLE FOR LEISURE CENTRE MEMBERS</p> <p>MEMBERSHIP RATES MAY VARY ACCORDING TO LOCAL PROMOTIONS</p>					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
<u>THE GRANTHAM MERES LEISURE CENTRE</u>					
1	<u>Swimming pool</u>				
	Swimming - full rate	01/04/2025	7.30	7.50	Exempt
	Swimming - concession	01/04/2025	5.60	5.75	Exempt
	Under 5's	01/04/2024	1.10	1.10	Exempt
	Parent and toddler session	01/04/2025	7.65	7.85	Exempt
	Exclusive pool hire (per hour)	01/04/2025	207.50	213.50	Exempt
	LCC Schools (per individual)	01/04/2025	1.80	1.85	Exempt
2	<u>Main Hall (per hour)</u>				
	Sporting - full rate	01/04/2025	106.50	109.60	Exempt
	Commercial	01/04/2025	145.75	150.00	Exempt
	Badminton - full rate	01/04/2025	15.70	16.00	Exempt
	Table tennis centre hall	01/04/2025	84.15	86.65	Exempt
	Table tennis - full rate per hour	01/04/2025	10.10	10.40	Exempt
3	<u>Second Hall (per hour)</u>				
	Sporting - full rate	01/04/2025	50.50	52.00	Exempt
	Commercial	01/04/2025	50.50	52.00	Exempt
4	<u>Fitness Room (per hour)</u>				
	Individual use - full rate	01/04/2025	11.20	11.20	Exempt
5	<u>Miscellaneous (per hour)</u>				
	Meeting room - full rate	01/04/2025	23.50	24.20	Exempt
	Activity Room - full rate	01/04/2025	23.50	24.20	Exempt
	Spectator (per individual)	01/04/2025	1.75	1.80	Exempt

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
THE GRANTHAM MERES LEISURE CENTRE					
6	<u>Synthetic Pitch Pay and Play (per hour)</u>				
	Full pitch (11v11)	01/04/2025	106.50	109.70	Exempt
	Quarter pitch (5v5)	01/04/2025	35.90	36.95	Exempt
	Half pitch (9v9)	01/04/2025	64.50	66.40	Exempt
7	<u>Outdoor Facilities - (per hour)</u>				
	Tennis court - full rate	01/04/2025	12.50	12.85	Exempt
	Netball - full rate	01/04/2025	26.90	27.70	Exempt
8	<u>Membership</u>				
	Adult member	01/04/2024	37.99	39.99	Exempt
	Junior (U16)	01/04/2024	29.99	29.99	Exempt
	Concessionary	01/04/2024	29.99	29.99	Exempt
THE LIST OF CHARGES IS NOT DEFINITIVE AND ARE NON-MEMBER RATES					
LOWER CHARGES ARE AVAILABLE FOR LEISURE CENTRE MEMBERS					
MEMBERSHIP RATES MAY VARY ACCORDING TO LOCAL PROMOTIONS					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
<u>SOUTH KESTEVEN SPORTS STADIUM</u>					
1	<u>Track Hire</u>				
	Adult	01/04/2025	67.30	69.30	Exempt
	Concession	01/04/2025	42.60	43.85	Exempt
	Floodlights	01/04/2025	61.75	40.00	Exempt
	Commercial	01/04/2025	Negotiable	Negotiable	Exempt
	Non-sporting / Non-commercial	01/04/2025	72.90	75.00	Exempt
2	<u>Individual use (per hour)</u>				
	Adult	01/04/2025	5.60	5.75	Exempt
	Concession	01/04/2025	3.90	4.00	Exempt
	Spectator (per individual)	01/04/2025	1.70	1.75	Exempt
	Hire of equipment (per booking)	01/04/2025	32.50	33.50	Exempt
	Setting up time	01/04/2025	32.50	33.50	Exempt
3	<u>Main football pitch hire</u>				
	Pitch hire (up to 2 hours)				
	Adult	01/04/2025	185.00	190.00	Exempt
	Concession	01/04/2025	123.00	126.60	Exempt
	Floodlights (per match)	01/04/2025	61.70	40.00	Exempt
	Commercial (per hour)	01/04/2012	Negotiable	Negotiable	Exempt
4	<u>Individual room hire (per hour)</u>				
	P.A./Meeting room	01/04/2025	20.00	20.60	Exempt
THE LIST OF CHARGES IS NOT DEFINITIVE AND ARE NON-MEMBER RATES					
LOWER CHARGES ARE AVAILABLE FOR LEISURE CENTRE MEMBERS					
MEMBERSHIP RATES MAY VARY ACCORDING TO LOCAL PROMOTIONS					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
<u>STAMFORD LEISURE CENTRE</u>					
1	<u>Swimming pool</u>				
	Swimming - full rate	01/04/2025	7.30	7.50	Exempt
	Swimming - concession	01/04/2025	5.60	5.75	Exempt
	Under 5's	01/04/2024	1.10	1.10	Exempt
	Parent and toddler session	01/04/2025	7.65	7.85	Exempt
	Parties - exclusive pool hire (per hour)	01/04/2025	207.50	213.50	Exempt
	LCC schools (per individual)	01/04/2025	1.80	1.85	Exempt
	Spectator (per individual)	01/04/2025	1.75	1.80	Exempt
2	<u>Membership</u>				
	Adult member	01/04/2024	34.99	34.99	Exempt
	Junior (U16)	01/04/2024	29.99	29.99	Exempt
	Concessionary	01/04/2024	29.99	29.99	Exempt
THE LIST OF CHARGES IS NOT DEFINITIVE AND ARE NON-MEMBER RATES LOWER CHARGES ARE AVAILABLE FOR LEISURE CENTRE MEMBERS MEMBERSHIP RATES MAY VARY ACCORDING TO LOCAL PROMOTIONS					

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
	OUTDOOR RECREATION				
1	<u>Wyndham Park Visitor Centre</u> Room hire per hour* *Guide price - please call the Visitor Centre for a specific hire quotation * Additional staffing cost on top per hour for out of normal hours	01/04/2025	23.50	*SKDC no longer offer this service.	Included

		Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
		GRANTHAM CEMETERY MUSLIM INTERMENTS				
1		<u>Exclusive Right of Burial</u> (Not exceeding 50 years) Standard grave space - Parishioners	01/04/2025	749.00	786.00	Exempt
2		Monday - Friday 1 April until 30 September 08:00 - 17:00	Interments Child below 18 years	01/04/2025 01/04/2025	775.00 331.00	814.00 348.00 Exempt
3		Monday - Friday 1 October until 31 March 08:30 - 15:30	Interments Child below 18 years	01/04/2025 01/04/2025	775.00 331.00	814.00 348.00 Exempt
		<p>* Muslims burials are not available at weekends or on bank holidays Please note there is a 50% additional charge for Non Parishioners (i.e. outside of Grantham boundary) on items 1- Exclusive Right of Burial</p>				

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
	GRANTHAM CEMETERY				
	TRADITIONAL BURIAL GROUND				
1	<u>Exclusive Right of Burial</u> (Not exceeding 50 years) Standard grave space - Parishioners	01/04/2025	749.00	786.00	Exempt
2	<u>Interment</u> Person aged 16 years or over - single depth Person aged 16 years or over - double depth Child below 16 years Each additional coffin space	01/04/2025 01/04/2025 01/04/2025 01/04/2025	775.00 863.00 331.00 267.00	814.00 906.00 348.00 280.00	Exempt Exempt Exempt Exempt
3	<u>Licence for the Erection of Memorials</u> Headstone (not exceeding 3 feet in height) Headstone (each additional 6 inches) Metal faced tablet Additional inscription Kerbed memorial	01/04/2025 01/04/2025 01/04/2025 01/04/2025 01/04/2025	191.00 191.00 127.00 77.00 204.00	201.00 201.00 133.00 81.00 214.00	Exempt Exempt Exempt Exempt Exempt
4	<u>Mausoleum</u> *	01/04/2025	965.00	1,013.00	Exempt
5	<u>Re-Open Graves</u> Interment Fee - single depth Interment Fee - double depth Interment ashed into grave	01/04/2025 01/04/2025 01/04/2025	660.00 863.00 229.00	693.00 906.00 240.00	Exempt Exempt Exempt
6	<u>Woodland Burial Ground</u> All inclusive charge covering standard grave space, single depth interment, tree and plaque - Parishioners	01/04/2025	1,849.00	1,904.00	Exempt
7	<u>Transfer of Grave Ownership</u> Administration charge	01/04/2025	161.00	169.00	Exempt
	Please note there is a 50% additional charge for Non Parishioners (i.e. outside of Grantham boundary) on items 1- Exclusive Right of Burial, 4- Re-open Graves and 6- Woodland Burial Ground				
	* Muslims burials are not available at weekends or bank holidays				

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
1	<u>Green Waste</u>				
	Delivery of Green bin (or bins to same address)	01/04/2025	14.00	15.00	O/Scope
	Provision of green bin (all new or additional bins)	01/04/2025	29.00	30.00	O/Scope
	Annual collection charge (first bin)	01/04/2025	53.00	54.50	O/Scope
	Annual collection charge (each subsequent bin)	01/04/2025	44.00	44.50	O/Scope
2	<u>Other street care charges</u>				
	Delivery of bin (or bins to the same address)	01/04/2025	14.00	15.00	O/Scope
	Additional clear recycling sacks (pack of 15)	01/04/2024	1.95	2.00	O/Scope
	Replacement of damaged 240 ltr wheelie bins*	01/04/2024	28.00	29.00	O/Scope
3	<u>Additional bins for Landlords (subject to qualifying criteria)</u>				
	Delivery of bin (or bins to the same address)	01/04/2025	14.00	15.00	O/Scope
	240 ltr bin	01/04/2024	28.00	29.00	O/Scope
	660 ltr bin	01/04/2016	price on application		O/Scope
	1100 ltr bin	01/04/2016	price on application		O/Scope
4	<u>Replacement (additional capacity) bins for Families (subject to qualifying criteria)</u>				
	Delivery of bin (or bins to the same address)	01/04/2025	14.00	15.00	O/Scope
5	<u>Developers charge for new developments</u>				
	Delivery of bin (or bins to the same address)	01/04/2025	14.00	15.00	O/Scope
	Set of bins (1 black 240 ltr & 1 silver 240 ltr)	01/04/2025	56.00	58.00	O/Scope
6	<u>Domestic refuse collection</u>				
	Bulk household items - first item	01/04/2024	21.00	22.00	O/Scope
	- each additional item	01/04/2024	11.00	12.00	O/Scope
	White Goods Collection	01/04/2024	21.00	22.00	
	Ad Hoc Bulky collections (non standard items) - to be assessed by Supervisor, charged appropriately				
7	<u>Private street cleansing</u>	01/04/2010	Based on cost	Based on cost	Included recovery
8	<u>Private grounds maintenance</u>	01/04/2024	Based on cost	Based on cost	Included recovery
9	Commercial waste collections (including bulky items) - please contact us by email; waste@southkesteven.gov.uk for a quotation	01/04/2016			

*Where bins have been damaged by the resident

	Detail	Previous Change Date	2025/26 £	2026/27 £	VAT
HOUSING REVENUE ACCOUNT DISCRETIONARY CHARGES					
1	<u>Community Rooms</u>				
	Residents weekly charge	01/04/2025	8.60	8.90	O/Scope
	Voluntary agencies & organisations usage				
	- up to 3 hours	01/04/2025	28.30	29.40	Exempt
	- more than 3 hours/all day	01/04/2025	42.70	44.30	Exempt
	Charitable organisations usage				
	- up to 3 hours	01/04/2025	7.30	7.60	Exempt
	- more than 3 hours/all day	01/04/2025	13.80	14.30	Exempt
2	<u>Communal Facilities</u>				
	Residents weekly charge	01/04/2025	9.90	10.30	O/Scope
3	<u>Guest Rooms</u>				
	Double Room - per night *	01/04/2025	28.30	29.40	Included
	Single Room - per night *	01/04/2025	21.00	21.80	Included
	Folding bed - per night *	01/04/2025	7.20	7.50	Included
	* 50% discount for persons over 60.				
	NOTE - Detailed report reviewing these charges to be presented to Housing OSC in 2026/27				

	Detail	Effective Date	2025/26	2025/26	2026/27	2026/27	VAT
LAPPC Permits for Part B Installations, Mobile Plant and Solvent Emissions Activities							
Application Fees							
1 Standard Process (includes solvent emission activites)							
1	Standard Process (includes solvent emission activites)	01/04/2017	1,650.00		1,650.00		O/Scope
	Standard Processes additional fee for operating without a permit	01/04/2017	1,188.00		1,188.00		O/Scope
	PVRI, SWOBs and Dry Cleaners	01/04/2017	155.00		155.00		O/Scope
	PVR I & II combined	01/04/2017	257.00		257.00		O/Scope
	Vehicle refinishers (VRs) and other reduced fees activities	01/04/2017	362.00		362.00		O/Scope
	Reduced fee activities: Additional fee for operating without a permit	01/04/2017	99.00		99.00		O/Scope
	Mobile Plant (not using simplified permits)	01/04/2017	1,650.00		1,650.00		O/Scope
	- for the third to seventh application	01/04/2017	985.00		985.00		O/Scope
	- for the eighth and subsequent applications	01/04/2017	498.00		498.00		O/Scope
	Where an application for any of the above is for a combined Part B and waste application, add an extra £297 to the above amounts						
2	Substantial changes to permits						
	Standard Process	01/04/2017	1,050.00		1,050.00		O/Scope
	Standard Process where the substantial change results in a new PPC activity	01/04/2017	1,650.00		1,650.00		O/Scope
	Reduced Fee Activities	01/04/2017	102.00		102.00		O/Scope
3	Transfer and Surrender						
	Transfer of a permit - Standard Process	01/04/2017	169.00		169.00		O/Scope
	New operator at low risk reduced fee activity (extra one off subsistence charge)	01/04/2017	78.00		78.00		O/Scope
	Partial transfer of a standard permit	01/04/2017	497.00		497.00		O/Scope
	Reduced Fee Activities: Partial Transfer	01/04/2017	47.00		47.00		O/Scope
4	Temporary transfer for mobiles						
	First transfer	01/04/2017	53.00		53.00		O/Scope
	Repeat following enforcement or warning	01/04/2017	53.00		53.00		O/Scope
5	Annual Subsistence Charge						
	Standard Process - LOW	01/04/2017	772.00	(+103)*	772.00	(+103)*	O/Scope
	Standard Process - MEDIUM	01/04/2017	1,161.00	(+156)*	1,161.00	(+156)*	O/Scope
	Standard Process - HIGH	01/04/2017	1,747.00	(+207)*	1,747.00	(+207)*	O/Scope
	* The additional amount in brackets must be charged where a permit is for a combined Part B and waste installation						
			HIGH		HIGH		
	PVRI, SWOBs and Dry Cleaners	01/04/2017	237.00		237.00		O/Scope
	PVR I & II combined	01/04/2017	341.00		341.00		O/Scope
	Vehicle refinishers and other Reduced Fees	01/04/2017	548.00		548.00		O/Scope
	Mobile Plant for the first and second permits	01/04/2017	1,506.00		1,506.00		O/Scope
	for the third to seventh permits	01/04/2017	924.00		924.00		O/Scope
	for the eighth and subsequent permits	01/04/2017	473.00		473.00		O/Scope
	Late Payment Fee (8 weeks from date of invoice)	01/04/2017	52.00		52.00		O/Scope
	* Where a Part B installation is subject to reporting under the E-PRTR Regulation, add an extra £103 to the above annual subsistence amounts						

NOTES

The above fees are those currently imposed by DEFRA, a full copy of which can be viewed on their website

www.gov.uk

	Detail	Effective Date	2025/26 £	2025/26 £	2026/27 £	2026/27 £	VAT
6	LAPPC mobile plant charges (not using simplified permit) number of permits		Application fee	LOW	MED	HIGH	
	1	01/04/2017	1,650.00	646.00	1,034.00	1,506.00	O/Scope
	2	01/04/2017	1,650.00	646.00	1,034.00	1,506.00	O/Scope
	3	01/04/2017	985.00	385.00	617.00	924.00	O/Scope
	4	01/04/2017	985.00	385.00	617.00	924.00	O/Scope
	5	01/04/2017	985.00	385.00	617.00	924.00	O/Scope
	6	01/04/2017	985.00	385.00	617.00	924.00	O/Scope
	7	01/04/2017	985.00	385.00	617.00	924.00	O/Scope
	8 and over	01/04/2017	498.00	198.00	316.00	473.00	O/Scope
7	LA-IPPC (Local Authority Element)						
	Application	01/04/2017	3,363.00				O/Scope
	Additional fee for operating without a permit	01/04/2017	1,188.00				O/Scope
	Annual subsistence LOW	01/04/2017	1,446.00				O/Scope
	Annual subsistence MEDIUM	01/04/2017	1,610.00				O/Scope
	Annual subsistence HIGH	01/04/2017	2,333.00				O/Scope
	Late Payment Fee	01/04/2017	52.00				O/Scope
	Variation	01/04/2017	1,368.00				O/Scope
	Substantial variation	01/04/2017	3,363.00				O/Scope
	Transfer	01/04/2017	235.00				O/Scope
	Partial transfer	01/04/2017	698.00				O/Scope
	Surrender	01/04/2017	698.00				O/Scope
	*Additional fee for payment of subsistence fees for LAPPC and LAIPPC by quarterly instalments	01/04/2017	38.00				O/Scope
	** where 9(2)(a) or (b) applies under the Local Authority Permits for Part A(2) Installations and small waste incineration plan(Fees and Charges) (England) (Scheme) 2017						

NOTES

The above fees are detailed in the Local Authority Permits for Part A(2) Installations and small waste incineration plan (Fees & Charges) (England) (Scheme) 2017 in the currently imposed by DEFRA, a fully copy of which can be viewed on their website www.defra.gov.uk

- * Subsistence charges can be paid in four equal quarterly instalments paid on 1 April, 1 July, 1 October and 1 January. Where paid quarterly the amount payable to the authority will increase by £38

	Detail	Effective Date	2025/26 £	2026/27 £	VAT
ALCOHOL LICENSING					
1	Licensed Premises				
Grant of Premises Licence or Club Premises Certificate					
	Band A (Rateable Value £0 - £4,300)	24/11/2005	100.00	100.00	O/Scope
	Band B (Rateable Value £4,301 - £33,000)	24/11/2005	190.00	190.00	O/Scope
	Band C (Rateable Value £33,001 - £87,000)	24/11/2005	315.00	315.00	O/Scope
	Band D (Rateable Value £87,001 - £125,000)	24/11/2005	450.00	450.00	O/Scope
	Band E (Rateable Value £125,001+)	24/11/2005	635.00	635.00	O/Scope
2	Variation of Premises Licence or Club Premises Certificate				
	Band A (Rateable Value £0 - £4,300)	24/11/2005	100.00	100.00	O/Scope
	Band B (Rateable Value £4,301 - £33,000)	24/11/2005	190.00	190.00	O/Scope
	Band C (Rateable Value £33,001 - £87,000)	24/11/2005	315.00	315.00	O/Scope
	Band D (Rateable Value £87,001 - £125,000)	24/11/2005	450.00	450.00	O/Scope
	Band E (Rateable Value £125,001+)	24/11/2005	635.00	635.00	O/Scope
	Minor Variation	30/06/2009	89.00	89.00	O/Scope
3	Annual Fee for Premises Licence or Club Premises Certificate				
	Band A (Rateable Value £0 - £4,300)	24/11/2005	70.00	70.00	O/Scope
	Band B (Rateable Value £4,301 - £33,000)	24/11/2005	180.00	180.00	O/Scope
	Band C (Rateable Value £33,001 - £87,000)	24/11/2005	295.00	295.00	O/Scope
	Band D (Rateable Value £87,001 - £125,000)	24/11/2005	320.00	320.00	O/Scope
	Band E (Rateable Value £125,001+)	24/11/2005	350.00	350.00	O/Scope
4	Grant of Premises Licence where alcohol is primary use				
	Band A (Rateable Value £0 - £4,300)	24/11/2005	100.00	100.00	O/Scope
	Band B (Rateable Value £4,301 - £33,000)	24/11/2005	190.00	190.00	O/Scope
	Band C (Rateable Value £33,001 - £87,000)	24/11/2005	315.00	315.00	O/Scope
	Band D (Rateable Value £87,001 - £125,000)	24/11/2005	900.00	900.00	O/Scope
	Band E (Rateable Value £125,001+)	24/11/2005	1,905.00	1,905.00	O/Scope
5	Annual Fee for Premises Licence where alcohol is primary use				
	Band A (Rateable Value £0 - £4,300)	24/11/2005	70.00	70.00	O/Scope
	Band B (Rateable Value £4,301 - £33,000)	24/11/2005	180.00	180.00	O/Scope
	Band C (Rateable Value £33,001 - £87,000)	24/11/2005	295.00	295.00	O/Scope
	Band D (Rateable Value £87,001 - £125,000)	24/11/2005	640.00	640.00	O/Scope
	Band E (Rateable Value £125,001+)	24/11/2005	1,050.00	1,050.00	O/Scope
Fees set by government					

	Detail	Effective Date	2025/26 £	2026/27 £	VAT
ALCOHOL LICENSING					
6 Grant of Premises Licence or Club Premises Certificate					
Number of Persons					
5,000 to 9,999		24/11/2005	1,000.00	1,000.00	O/Scope
10,000 to 14,999		24/11/2005	2,000.00	2,000.00	O/Scope
15,000 to 19,999		24/11/2005	4,000.00	4,000.00	O/Scope
20,000 to 29,999		24/11/2005	8,000.00	8,000.00	O/Scope
30,000 to 39,999		24/11/2005	16,000.00	16,000.00	O/Scope
40,000 to 49,999		24/11/2005	24,000.00	24,000.00	O/Scope
50,000 to 59,999		24/11/2005	32,000.00	32,000.00	O/Scope
60,000 to 69,999		24/11/2005	40,000.00	40,000.00	O/Scope
70,000 to 79,999		24/11/2005	48,000.00	48,000.00	O/Scope
80,000 to 89,999		24/11/2005	56,000.00	56,000.00	O/Scope
90,000 and over		24/11/2005	64,000.00	64,000.00	O/Scope
7 Annual Fee - Number of Persons					
5,000 to 9,999		24/11/2005	500.00	500.00	O/Scope
10,000 to 14,999		24/11/2005	1,000.00	1,000.00	O/Scope
15,000 to 19,999		24/11/2005	2,000.00	2,000.00	O/Scope
20,000 to 29,999		24/11/2005	4,000.00	4,000.00	O/Scope
30,000 to 39,999		24/11/2005	8,000.00	8,000.00	O/Scope
40,000 to 49,999		24/11/2005	12,000.00	12,000.00	O/Scope
50,000 to 59,999		24/11/2005	16,000.00	16,000.00	O/Scope
60,000 to 69,999		24/11/2005	20,000.00	20,000.00	O/Scope
70,000 to 79,999		24/11/2005	24,000.00	24,000.00	O/Scope
80,000 to 89,999		24/11/2005	28,000.00	28,000.00	O/Scope
90,000 and over		24/11/2005	32,000.00	32,000.00	O/Scope
Fees set by government					

	Detail	Effective Date	2025/26 £	2026/27 £	VAT
	ALCOHOL LICENSING				
8	Other Charges - Licensing Act 2003				
	Personal Licence (Grant/ renewal)	24/11/2005	37.00	37.00	O/Scope
	Theft, loss etc of a personal licence	24/11/2005	10.50	10.50	O/Scope
	Duty to notify change of name or address	24/11/2005	10.50	10.50	O/Scope
	Temporary Event Notice	24/11/2005	21.00	21.00	O/Scope
	Theft, loss etc of a Temporary Event Notice	24/11/2005	10.50	10.50	O/Scope
	Theft, loss etc of a premises licence or summary	24/11/2005	10.50	10.50	O/Scope
	Application for a provisional statement where premises being built etc	24/11/2005	315.00	315.00	O/Scope
	Notification of change of name or address	24/11/2005	10.50	10.50	O/Scope
	Application to vary licence to specify individual as DPS	24/11/2005	23.00	23.00	O/Scope
	Transfer of premises licence	24/11/2005	23.00	23.00	O/Scope
	Interim authority notice following death etc of licence holder	24/11/2005	23.00	23.00	O/Scope
	Theft, loss etc of certificate of summary	24/11/2005	10.50	10.50	O/Scope
	Notification of change of name or alteration of rules of club	24/11/2005	10.50	10.50	O/Scope
	Change of relevant registered address of club	24/11/2005	10.50	10.50	O/Scope
	Right of freeholder etc to be notified of licensing matters	24/11/2005	21.00	21.00	O/Scope
	Disapplication of premise supervisor for community premises	01/04/2020	23.00	23.00	O/Scope
<hr/>					
Fees set by government					

	Detail	Effective Date	2025/26 £	2026/27 £	VAT
	NEIGHBOURHOODS				
1	Fixed Penalty Notice - Community Protection Notice	01/04/2018	100.00	100.00	O/Scope
2	Fixed Penalty Notice - Public Space Protection Order	01/04/2018	100.00	100.00	O/Scope
3	Fixed Penalty Notice - Domestic Waste Offence	01/04/2017	80.00	80.00	O/Scope
4	Fixed Penalty Notice - Commercial Waste Offence	01/04/2017	110.00	110.00	O/Scope
5	Fixed Penalty Notice - Waste Transfer Offence	01/04/2017	300.00	300.00	O/Scope
6	Fixed Penalty Notice - Littering Reduced for repayment within 14 days	01/04/2024 01/04/2024	500.00 250.00	500.00 250.00	O/Scope
7	Fixed Penalty Notice - Fly Tipping Reduced for repayment within 14 days	01/04/2024 01/04/2024	1,000.00 500.00	1,000.00 500.00	O/Scope
8	Fixed Penalty Notice - Fly Posting*	01/04/2018	100.00	100.00	O/Scope
9	Fixed Penalty Notice - Graffiti Reduced for repayment within 14 days	01/04/2024 01/04/2024	500.00 250.00	500.00 250.00	O/Scope
10	Fixed Penalty Notice - Abandoning a Vehicle	01/04/2017	200.00	200.00	O/Scope
11	Fixed Penalty Notice - Nuisance Parking	01/04/2017	100.00	100.00	O/Scope
12	Fixed Penalty Notice - Householder waste duty of care* Reduced for repayment within 14 days	01/04/2024 01/04/2024	600.00 300.00	600.00 300.00	O/Scope
13	REQUESTS FOR RELEASE OF CCTV IMAGES Legal Representative/Insurance Company	01/04/2025	100.00	100.00	O/Scope
14	Neighbourhood charges	01/04/2019	Hourly rate	Hourly rate	O/Scope
	NB. The above fees are set at the maximum full penalty with the exception of those marked * which are set at the default penalty as determined in the Environmental Offences (Fixed Penalties) (England) Regulations				

A. OUTLINE APPLICATIONS		
£578 per 0.1 hectare for site up to and including 0.5 hectares	Not more than 0.5 hectares	£578 per 0.1 hectare
£624 per 0.1 hectare for sites between 0.5 hectares and 2.5 hectares	Not more than 2.5 hectares	£624 per 0.1 hectare
£15,433 + £1,186 for each 0.1 in excess of 2.5 hectares to a maximum of £202,500	More than 2.5 hectares	£15,433 + £186 for each additional 0.1 hectare in excess of 2.5 hectares (Maximum fee of £202,500)
B. HOUSEHOLDER APPLICATIONS		
Alterations/extensions to a single dwellinghouse , including works within boundary	Single dwellinghouse	£258
C. FULL APPLICATIONS (and First Submissions of Reserved Matters; or Technical Details Consent)		
Alterations/extensions to two or more dwellinghouses , including works within boundaries	Two or more dwellinghouses (or two or more flats)	£509
New dwellinghouses (Not more than 10 dwellinghouses)	New dwellinghouses (not more than 10)	£578 per dwellinghouse
New dwellinghouses (between 10 and 50)	New dwellinghouses (between 10 and 50)	£624 per dwellinghouse
New dwellinghouses (for more than 50) £30,860 + £186 per additional dwellinghouse in excess of 50 up to a maximum fee of £405,500	New dwellinghouses (more than 50)	£30,860 + £186 per additional dwellinghouse
Erection of buildings (not dwellinghouses, agricultural, glasshouses, plant nor machinery):		
Gross floor space to be created by the development	No increase in gross floor space or no more than 40 sq m	£293
Gross floor space to be created by the development	More than 40 sq m but no more than 1,000 sq m	£578 per each 75 sq. m.
Gross floor space to be created by the development	More than 1,000 sq m but no more than 3,750 sq m	£578 for each 75sq m or part thereof
Gross floor space to be created by the development	More than 3,750 sq m	£30,680 + £186 for each additional 75 sq m in excess of 3,750 sq m to a maximum of £405,000
The erection of buildings (on land used for agriculture for agricultural purposes)		
Gross floor space to be created by the development	Not more than 465 sq m	£120
Gross floor space to be created by the development	More than 465 sq m but not more than 540 sq m	£578
Gross floor space to be created by the development	More than 540 sq m but not more than 1,000 sq m	£578 for first 540 sq m + £578 for each 75 sq m (or part thereof) in excess of 540 sq m
Gross floor space to be created by the development	Between 1,000 sq. m and 4,215 sq. m.	£624 for first 1,000 sq. m and £624 for each additional 75 sq. metres (or part thereof) in excess of 1,000 sq. m
Gross floor space to be created by the development	More than 4,215 sq m	£30,860 + £186 for each 75 sq m (or part thereof) in excess of 4,215 sq m up to a maximum of £405,000
Erection of glasshouses (on land used for the purposes of agriculture)		
Gross floor space to be created by the development	Not more than 465 sq m	£120
Gross floor space to be created by the development	More than 465 sq m but not more than 1,000 sq. m	£3,225
Gross floor space to be created by the development	More than 1,000 sq. m	£3,483

* The fees above are set by Government

Erection/alterations/replacement of plant and machinery		
Site area	Not morethan 1 hectare	£578 for each 0.1 hectare (or part thereof)
Site area	More than 1 hectare but not more than 5 hectares	£624 for each 0.1 hectare (or part thereof)
Site area	More than 5 hectares	£30,860 + additional £186 for each 0.1 hectare (or part thereof) in excess of 5 hectares to a maximum of £405,000
D. APPLICATIONS OTHER THAN BUILDING WORKS		
Car parks, service roads or other accesses	For existing uses	£293
Waste (Use of land for disposal of refuse or waste materials or deposit of material remaining after extraction or storage of minerals)		
Site area	Not more than 15 hectares	£316 for each 0.1 hectare (or part thereof)
Site area	More than 15 hectares	£47,161 + £186 for each 0.1 hectare (or part thereof) in excess of 15 hectares up to a maximum of £105,300
Operations connected with exploratory drilling for oil or natural gas		
Site area	Not more than 7.5 hectares	£686 for each 0.1 hectare (or part thereof)
Site area	More than 7.5 hectares	£51,395 + additional £204 for each 0.1 hectare (or part thereof) in excess of 7.5 hectares up to a maximum of £405,000
Operations (other than exploratory drilling) for the winning and working of oil or natural gas		
Site area	Not more than 15 hectares	£347 for each 0.1 hectare (or part thereof)
Site area	More than 15 hectares	£47,161 + additional £186 for each 0.1 in excess of 15 hectare up to a maximum of £105,300
Other operations (winning and working of minerals) excluding oil and natural gas		
Site area	Not more than 15 hectares	£316 for each 0.1 hectare (or part thereof)
Site area	More than 15 hectares	£47,161 + additional £186 for each 0.1 in excess of 15 hectare up to a maximum of £105,300
Other operations (not coming within any of the above categories)		
Site area	Any site area	£293 for each 0.1 hectare (or part thereof) up to a maximum of £2,535
E. LAWFUL DEVELOPMENT CERTIFICATE		
Existing use or operation	Same as Full	
Existing use or operation - lawful not to comply with any condition or limitation	£293	
Proposed use or operation	Half the normal planning fee.	
* The fees above are set by Government		

F. PRIOR APPROVAL	
Agricultural and Forestry buildings & operations or demolition of buildings	£120
Communications (previously referred to as 'Telecommunications Code Systems Operators')	£578
Proposed Change of Use to State Funded School or Registered Nursery	£120
Proposed Change of Use of Agricultural Building to a State-Funded School or Registered Nursery	£120
Proposed Change of Use of Agricultural Building to a flexible use within Shops, Financial and Professional services, Restaurants and Cafes, Business, Storage or Distribution, Hotels, or Assembly or Leisure	£120
Proposed Change of Use of a building from Commercial / Business / Service (Use Class E) Use to a use falling within Use Class C3 (Dwellinghouse)	£125 per dwellinghouse
Proposed Change of Use of Agricultural Building to a Dwellinghouse (Use Class C3), where there are no Associated Building Operations	£120
Proposed Change of Use of Agricultural Building to a Dwellinghouse (Use Class C3), and Associated Building Operations	£258
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3)	£120
Notification for Prior Approval for a Change of Use from Amusement Arcades/Centres and Casinos, (Sui Generis Uses) and any land within its curtilage to Dwellinghouses (Class C3), and Associated Building Operations	£258
Notification for Prior Approval for a Development Consisting of the Erection or Construction of a Collection Facility within the Curtilage of a Shop	£120
Notification for Prior Approval for the Temporary Use of Buildings or Land for the Purpose of Commercial Film-Making and the Associated Temporary Structures, Works, Plant or Machinery required in Connection with that Use	£120
Notification for Prior Approval for the Installation, Alteration or Replacement of other Solar Photovoltaics (PV) equipment on the Roofs of Non-domestic Buildings, up to a Capacity of 1 Megawatt	£120
<i>* The fees above are set by Government</i>	

G. RESERVED MATTERS		
Application for approval of reserved matters following outline approval grant of planning permission		Full fee due or if full fee already paid then £462 due
H. APPROVAL/VARIATION/DISCHARGE OF CONDITION		
Application for removal or variation of a condition following grant of planning permission		£234
Request for confirmation that one or more planning conditions have been complied with		£34 per request for Householder otherwise £116 per request
I. CHANGE OF USE of a building to use as one or more separate dwellinghouses, or other cases		
Number of dwellinghouses	Not more than 50 dwellinghouses	£462 for each
Number of dwellinghouses	More than 50 dwellinghouses	£22,859 + £138 for each in excess of 50 up to a maximum of £300,000
Other Changes of Use of a building or land		£462
J. ADVERTISING		
Relating to the business on the premises		£165
Advance signs which are not situated on or visible from the site, directing the public to a business		£165
Other advertisements		£578
K. APPLICATION FOR NON-MATERIAL AMENDMENT FOLLOWING A GRANT OF PLANNING PERMISSION		
Applications in respect of householder developments		£43
Applications in respect of other developments		£293
L. APPLICATION FOR PERMISSION IN PRINCIPLE (valid from 1 June 2018)		
Site area		£503 for each 0.1 hectare (or part thereof)

* The fees above are set by Government

M. CONCESSIONS
Exemptions from payment
For alterations, extensions, etc. to a dwellinghouse for the benefit of a registered disabled person
An application solely for the carrying out of the operations for the purpose of providing a means of access for disabled persons to or within a building or premises to which members of the public are admitted
Listed Building Consent
Planning permission for relevant demolition in a Conservation Area
Works to Trees covered by a Tree Preservation Order or in a Conservation Area
Hedgerow Removal
If the application is the first revision of an application for development of the same character or description on the same site by the same applicant:
* For a withdrawn application: Within 12 months of the date when the application was received
* For a determined application: Within 12 months of the date the application was granted, refused or an appeal dismissed
* For an application where an appeal was made on the grounds of non-determination: Within 12 months of the period when the giving of notice of a decision on the earlier valid application expired
*In all cases where the 12 month period started no later than 5 December 2023
If the application is for a lawful development certificate, for existing use, where an application for planning permission for the same development would be exempt from the need to pay a planning fee under any other planning fee regulation
If the application is for consent to display an advertisement following either a withdrawal of an earlier application (before notice of decision was issued) or where the application is made following refusal of consent for display of an advertisement, and where the application is made by or on behalf of the same person
If the application is for consent to display an advertisement which results from a direction under Regulation 7 of the 2007 Regulations, dis-applying deemed consent under Regulation 6 to the advertisement in question
If the application is for alternative proposals for the same site by the same applicant, in order to benefit from the permitted development right in Schedule 2 Part 3 Class V of the Town and Country Planning (General Permitted Development) Order 2015 (as amended)
If the application relates to a condition or conditions on an application for Listed Building Consent or planning permission for relevant demolition in a Conservation Area If the application is for a Certificate of Lawfulness of Proposed Works to a listed building
Prior Approval for a Proposed Larger Home Extension
Reductions to payments
If the application is being made on behalf of a non-profit making sports club for works for playing fields not involving buildings then the fee is £578
If the application is being made on behalf of a parish or community council then the fee is 50%
If the application is an alternative proposal being submitted on the same site by the same applicant on the same day, where this application is of lesser cost then the fee is 50%
In respect of reserved matters you must pay a sum equal to or greater than what would be payable at current rates for approval of all the reserved matters. If this amount has already been paid then the fee is £578
If the application is for a Lawful Development Certificate for a Proposed use or development, then the fee is 50%
If two or more applications are submitted for different proposals on the same day and relating to the same site then you must pay the fee for the highest fee plus half sum of the others
Where an application crosses one or more local or district planning authorities, the Planning Portal fee calculator will only calculate a cross boundary application fee as 150% of the fee that would have been payable if there had only been one application to a single authority covering the entire site.
If the fee for this divided site is smaller when the sum of the fees payable for each part of the site are calculated separately, you will need to contact the lead local authority to discuss the fee for this divided site.
The fee should go to the authority that contains the larger part of the application site.
This is only a summary of scales of fees, listing only the most common types of application.
<i>* The fees above are set by Government</i>

This page is intentionally left blank



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Fees and Charges

Charging Policy

Contents

- 1. Purpose and Introduction**
- 2. General Principles**
- 3. Determining the Amounts to be Charged**
- 4. Concessions**
- 5. Income Collection**
- 6. Governance**
- 7. Summary**

1. Purpose and Introduction

To ensure that fees and charges are set in a considered and consistent manner for South Kesteven District Council.

The Council is committed to having a sustainable Medium-Term Financial Strategy (MTFS) of which income from fees and charges represent an important source of funds to the Council and enable a wide range of services to be delivered. To ensure fees and charges are being used effectively, the Council will ensure its overall charging policy links with its corporate aims and objectives.

The setting of fees and charges is incorporated within the medium-term financial planning and budget setting process which will also link to cross cutting issues and impacts that will need to be considered in the context of wider policy objectives. This document sets out an overall policy framework to support and guide in the practical approach to setting fees and charges that is consistent with the corporate plan 2024-27 and the key priority of Effective Council.

This policy also provides guidance to managers on how to cost services in order to determine the amount to be charged taking into account concessions, exemptions etc. along with the governance arrangements for approval.

By the nature of the document, this Policy seeks to set out general principles. As each service is specific, there may be reasons why a specific service does not align directly with this Policy. The key focus is to ensure that fees and charges have been set in a reasoned manner; sometimes other Council priorities may mean a specific service deviates from these principles.

2. General Principles

Where the Council has the option to levy a charge, and there is no justification why an exception should be made, it is the Council policy a charge should be made on both statutory and discretionary charges in accordance with this charging policy.

Fees and charges are to be structured to support the achievement of the Council's priorities and ideally recover the full cost of service delivery. Optimum use of fees and charges is to be made without having a detrimental effect on:

- Income
- Quality
- Services levels
- Vulnerable people
- Legislation
- Health and Safety
- Creating unintentional outcomes
- Public satisfaction

The following are the key principles of charging within SKDC:

- Full cost recovery as a minimum is the default – the rationale for any subsidised services should be understood and these should be regularly reviewed
- There should be no presumption towards uniformity in charges. Where appropriate charging different prices at different times/different locations should be considered
- Opportunities for premium levels of service should be identified and attract increased charges
- Fees & charges should be taken in advance of service delivery
- For recurring charges, Direct Debit should be the preferred solution
- There should be clear reasons for discounts and these should be regularly reviewed
- Full cost recovery should include an overhead rate for central costs where a different rate has not otherwise been agreed
- The level of fees & charges should be reviewed annually, with the normal default being that inflation is added

3. Determining the amounts to be charged

Where the Council controls the level of the charge to be made for a service, it is the Council policy that the charge should cover the actual costs of providing the service (including overheads). Where a service is not recovering fully the costs, it is being subsidised by the local Council Tax payer from the General Fund or Rent Payer for the Housing Revenue Account. Some key questions to ask therefore are:

'Do we want the service user to pay for the service or do we want all Council Tax payers / Rent Payer to pay for or contribute to the costs of the service'?

'Can this be used as loss leader for another added value service which we can market and promote'?

Different services are provided within a Council for different reasons. Some may be focussed upon a financial return (rent for commercial property); whereas others provide wider health or society benefits which would otherwise be under-provided.

It is recognised that this will not be appropriate in all circumstances and the actual amount proposed will need to take into account:

- Relevant Council strategies and policies
- Any subsidy or concessions given
- Market conditions and prices charged by competitors and/or other Local Authorities
- The need to avoid potential distortion of the market which might occur from pricing below the levels charged by the private sector for similar services
- The need to avoid exploitation of customers who have no option but to use Council services
- The impact of increased usage on a particular service
- The need to increase Council income
- Service users' views where provided

A good starting point is therefore to consider all services against two factors – degree of competition and amount of legislation about a service. This can result plotting services on the matrix overleaf. Examples are provided in each of the quadrants.

Those services in the top-right quadrant – the low regulation, high competition section should seek to fully recover costs and aim to make a return to the Council where possible.

Those in the bottom-left quadrant – high regulation, low / no competition should consider any regularity requirements. If there is no restriction on charging, then full cost recovery as a minimum should be the default.

Level of external competition	<i>Market Regulation / Specialisation</i>	<i>Profit</i>
	Cost / benefit Analysis	Recover full costs / Generate profit
Level of regulation	Specialise or Regulate	
	Building Control	Off-street car parking
Level of external competition	<i>Regulatory or 'core services'</i>	<i>Market Regulation / Specialisation</i>
	Comparative cost and performance	Cost / benefit Analysis
Level of regulation		Theatres
	Environment Health	

Benchmarking can be a good indicator of the potential impact of changing price and give an indication of the efficiency of the service (whether it can meet its costs charging at a level similar to other organisations). Benchmarking should only inform rather than be the main determination of price – if we cannot cost recover in a competitive environment then we should consider withdrawing from the market in that area.

In addition, there are some other factors where price can be used to influence behaviour:

- A higher price can dissuade people from using a service (e.g. fines for littering or parking violations)
- A lower price for a service can seek to attract people from alternative perhaps more costly public services (pre-planning advice may ease the requirements when a full planning application is submitted)
- Testing the market for a new service may require a time of 'loss-leading' while demand is established, and costs spread more widely
- Charging can increase the perception of value of the service to the user

Appendix A provides some further guidance around the impact of different charging options, understanding costs and income and consideration of what the public think which will be helpful for budget holders when setting their charges.

VAT: Consideration needs to be given in all cases as to whether VAT is applicable.

Approach to Charge Setting

Within the service and budget planning process fees and charges should be identified to one of the categories in the table below and the appropriate charging policy adopted in establishing and reviewing charges rates/levels.

Approach	Policy Objective
Full Commercial – the default position	Aim to maximise revenue within an overall objective of generating a surplus from this service which can then support the delivery of other council services
Full commercial with discounts	As above, but with discounts being given to reflect market conditions and enable trade. Discounted costs are met out of the service budget
Full commercial with concessions	As above, but with discounted concessions being given to enable disadvantaged groups to access the service determined from the Equalities Impact Assessment (EIA)
Statutory	Charges are set in line with legal obligations and charges are only made for added value services
Cost recovery	The Council aims to recover the costs of providing the service from those who use it, including all overheads, investments, costs of sales and development.
Cost recovery with concessions	As above, but the Council is prepared to subsidise the service to ensure disadvantaged groups have access to it
Premium Services	It may be possible to provide a differential service for some customers, who may wish to receive a faster service, more support or a different output from the service compared to others. In these circumstances it may be possible to provide different service levels and charge more for the premium level of service
Free	Service fully available at no charge as set by Council policy which we can potentially use as a marketing tool for selling added value services.
Subsidised	The Council wishes users of the service to make a contribution to the costs of providing it. This might be to meet a service objective or allow competition with other providers. This may be applicable for services that contribute to the councils objectives but where full cost recovery would make the service unviable. The Council should enhance its reputation with its customers by promoting this.

Nominal	The Council wishes to make the service available but sets a charge to discourage frivolous usage
---------	--

If a commercial rate is appropriate budget holders will need to first undertake an analysis of their costs to ensure it is achieving cost recovery but will need to supplement this with relevant benchmarking information to ensure the fee is set appropriate taking into account market prices so that the service remains competitive through maximising the fee earning potential but also being aware of what the market can bear.

Where the income for a service isn't recovering its cost officers will need to consider:

- Can the service be delivered in a more cost effective and efficient manner to reduce expenditure?
- Use this service as a 'loss leader' to sell added value services which would cover the shortfall
- Challenge whether we still want to deliver the service at a cost and subside?

All calculations will need to be updated annually by the service areas and also reviewed by the finance team to sense check the information and methodology being applied. Budget holders should remember that any systems and procedures should be proportionate to the importance and scale of the income involved and any risks of legal challenge arising from regulatory requirements.

Costing the services provided

The charge for services to the users should generally be calculated on the full cost of providing the service which should include items such as:

Direct Costs

- Salary and associated on costs (National Insurance and Pensions) taking into account non productive time
- Travel costs
- Specialised or additional equipment required for the provision of the service
- Cost of sales or recovery of any investments made to provide the service

Indirect Costs

- Overheads such as HR, ICT, Finance as well as any corporate recharge costs
- Taking into account any previous years surplus or deficit

There may be other associated costs which need to be taken into account that are incurred to deliver the service which budget holders will need to quantify when establishing a total cost for the service. The total cost may then need to be allocated out across the estimated number of users (which would need to be evidenced) in order to arrive at a suitable charge.

Budget holders may also need to set fees and charges based on officer time in order to allocate their costs to arrive at a set charge and therefore appropriate systems for time recording will need to be implemented. Further support can be obtained from Financial Services.

Where there is any statutory or legislative guidance on which costs are allowable when calculating a charge these need to be adhered to.

4. Concessions.

There will be some circumstances where it may be appropriate to consider offering discounts or concessions in relation to particular services/activities or customer groups on a basis which is consistent with achieving the Council's objectives.

When reviewing or establishing the level of discount or concession offered for a particular service the following should be considered:

- What is the purpose of any discounts given (e.g. encourage uptake from disadvantaged groups, to encourage certain payment methods)?
- Is there evidence to support that the discounts support the purpose given?
- When was the last time the discounts / exemptions were reviewed?
- Do the discounts lead to an overall subsidy for the service or is the discount recovered from other users?
- If a service is means tested, what test is used? Could (with appropriate permissions granted by the customer), the Council's own systems be used as evidence (for example using Council Tax benefit as the main means test)?
- If payments are settled by invoice, what is the payment profile, are elements written off? Would an early payment settlement or discount for in advance / via direct debit be cost effective for the service / the Council as a whole?
- Does demand change through the day/week/season/year? Have discounts been considered for times of lower demand?
- What will the impact on income for this service be by offering a concession? Is there a business case to support short-term reduction in charges with the aim to increase overall take up and overall income yield for the service in the long term.

Recognising the broader agenda to maximise access to services and to ensure equity and fairness in charging, concessions/discounts should be considered for the following groups:

- Young people aged 16 years or younger
- Full-time students
- Senior Citizens over pensionable age
- Individuals on low incomes in receipt of means tested benefit
- People with a disability in receipt of a means tested benefit
- Individuals receiving a 'carers allowance'

- Ex-members of the Armed Forces

An assessment of the desirability of offering concessions (including the financial implications) should be part of the evaluation of an appropriate charge.

Managers should be able to demonstrate the effect on usage, access and finance of any concessions in calculating the charge and the income that is derived.

5. Income Collection

Chasing debt takes time, costs money and some debts get written off – this can be a particularly large cost for small value fees & charges. ***It is therefore preferable to take payments before a service is provided.***

There are reasons why this might not be possible:

- Legislation may require us to act (especially in an emergency) then seek to recover costs back (for example repairs to homes falling into dangerous disrepair)
- If competitors charge via invoice, then only offering payment in advance may lead to people choosing them
- Larger companies may prefer or require paying via invoice, so that they can process via their standard payment processes (and for recovery of VAT)

Where invoices are required to be issued the following points should be noted:

- Invoices should be raised for all fees/charges where appropriate, authorisation to raise invoices should be processed through the finance system preferably in advance of service delivery
- Where a cancellation of service is required they should be sent to Sundry Debt team promptly with an appropriate explanation (e.g. invoice raised incorrectly, service not provided) using existing documentation.
- Requests for write-offs should be sent to the Sundry Debt team with the appropriate explanation
- Any arrangements or circumstances to stop/suspend recovery action should be promptly notified to Sundry Debt team
- Budget Holders should be prepared to provide sufficient documentary evidence to enable legal action to be taken through the Courts

6. Governance

All fees and charges must be approved by Council as laid out within the constitution. The setting of fees and charges forms part of the annual budget process as summarised below:

- **Budget holders** undertaken review of fees and charges in September as part of the preparation of the draft budget – these take into the account the principles and approach as outlined in this Corporate Charging Strategy.
- Proposals should be discussed and agreed with the relevant **Portfolio Holder**
- Budget consultation including fees and charges proposals is undertaken with the **Budget – Joint Overview and Scrutiny Committee** in order to provide feedback to Cabinet.
- **Cabinet** then formally recommend the draft fees and charges after the budget scrutiny meeting to Council
- **Council** formally approve the fees and charges for the following financial year

Reviewing of Fees and Charges

- Fees and charges **should annually be subject to a detailed review** and, should at least, increase in line with the rate of inflation as part of the budget setting process. The rate of inflation will be set by the Section 151 officer.
- Where fees and charges are set on a full commercial or subsidised basis (where the subsidy is linked to perceived market conditions), annual benchmarking needs to be undertaken. This information together with any other market intelligence will need to be considered as part of the annual review process. Budget holders will also need to explain and demonstrate how market information has influenced pricing decisions.
- As part of the annual review each service should consider if services currently provided free should be subject to a charge to ensure this is still appropriate.
- Where there are any significant changes during the course of a year, such as costs, market forces or service levels which materially affect current charge and revenues, then a report will need to be presented to Cabinet for approval as part of the delegation within the constitution for amending charges outside the annual fee setting process with Council.
- Where there is to be a change or new charge, then the budget holder should ensure that this is carried out in a timely manner, undertaking any consultation and meeting any legal obligations required including undertaking an EIA.

7. Summary

Fees and charges are an important and valuable part of the Council's income. It is vital that all fees and charges are reviewed annually and in accordance with this policy. This enables the Council's policy to be fair, joined up and transparent to all its customers irrespective of which part of the Council provides the service.

The review of fees and charges will be conducted at the same time and will form an integral part of the annual budget cycle, policy, planning and monitoring of the Council's income.

This policy will be reviewed in line with any changes in legislation with any minor approved by the Section 151 officer in consultation with Corporate Management Team and members as appropriate.

Significant changes will be formally reviewed and approved by Council.

INFORMATION THAT WILL HELP TO SET CHARGES

APPENDIX A

Clarity on the objectives	
Why is this an issue?	<ul style="list-style-type: none"> • A problem within the service area that charging could influence? • A corporate target that charging could help achieve? • A desire to increase take-up or discourage use? • A need to generate income in order to maintain service levels within the service or elsewhere?
What are we hoping to achieve?	<ul style="list-style-type: none"> • Reduction in problems in certain service areas? • Generate economic growth? • Encourage access to services by under-represented groups? • Meet costs and raise money for related objectives?
What are the constraints?	<ul style="list-style-type: none"> • Wider council strategic issues • One Council Delivery Plan • Agreed charging policy framework • Lack of market intelligence

The impact of different charging options

Factors to consider	The data that will help	The analysis that is needed
Who is using the service and when?	Data on service use, as applicable: <ul style="list-style-type: none"> • By location • By time of day • By day of week • Seasonal information 	<ul style="list-style-type: none"> • Use compared to target • Analysis of customers by age, gender, race, disability, socio-economic group, reasons for service use
The impact of changes to service on service use and other objectives	<ul style="list-style-type: none"> • Historical data on the impact on service use when the council made changes to other local charging levels • Impact and evaluation data from similar council who have implemented changes 	<ul style="list-style-type: none"> • Forecasts of the likely impact of the charging options on user type and location • Analysis of the impact of changed charges in previous years • Forecast of impact of changes on wider objectives

Understanding costs and income		
Factors to consider	The data that will help	The analysis that is needed
What are your current costs and income?	<ul style="list-style-type: none"> • Total costs and total income generated • Income data from similar councils 	<ul style="list-style-type: none"> • Analysis of income data to show cost and income by location/type/service level • Analysis of cost and income over time and by location
The impact of changed chargers on income	<ul style="list-style-type: none"> • Income data from similar councils who have made changes to charging levels 	<ul style="list-style-type: none"> • Forecast of the likely impact of the options on income, using forecasts for changes in car park use
Does the level of income generation/subsidy reflect local priorities?	<ul style="list-style-type: none"> • The current level of subsidies • Comparison of subsidies with similar councils, with similar community profiles 	<ul style="list-style-type: none"> • Analysis of whether income is making desired contribution to the overall income of the council • Analysis of whether any subsidies can be linked to other council priorities (for example reduced charges to promote economic growth)
Will further cost pressures be faced in the future?	<ul style="list-style-type: none"> • Data on the efficiencies that the council has planned to make 	<ul style="list-style-type: none"> • Forecast of potential future cost pressures, including changes in service, the impact of regeneration • Analysis of impact of future pressures on income

What do the public think?

Factors to consider	The data that will help	The analysis that is needed
How acceptable are the proposals to the public?	<ul style="list-style-type: none"> • A breakdown of public views by customer group, geographical area and type of service user • Historical data on how the public reacted to other changes to charging made in previous years 	<ul style="list-style-type: none"> • Analysis of complaints, enquiries from focus groups to understand the concerns locally • Analysis of what happened after previous changes to charging levels
What impact will the proposals have on the public?	<ul style="list-style-type: none"> • Comparisons of satisfaction levels in similar councils, with similar community profiles, who made similar changes to charging levels 	<ul style="list-style-type: none"> • Analysis and forecast of the impact that each option may have on the public satisfaction levels • Analysis of the views and the potential impact on other, for example local retailers

This page is intentionally left blank



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Budget - Joint Overview and Scrutiny Committee

Tuesday, 13 January 2026

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

Budget Proposals for 2026/27 and Indicative Budgets for 2027/28 and 2028/29 – General Fund

Report Author

Richard Wyles, Deputy Chief Executive and s151 Officer

richard.wyles@southkesteven.gov.uk

Purpose of Report

To present the draft budget proposals and estimates for 2026/27 for the General Fund.

Recommendations

The Budget Joint Overview Scrutiny Committee is asked to:

- Consider the budget proposals for 2026/27 in respect of General Fund – Revenue and Capital.
- Provide any feedback for Cabinet to consider at their meeting on 15 January 2026.
- Note the launch of the consultation in respect of Council Tax setting for 2026/27 in accordance with the requirements of Section 65 of the Local Government Act 1992 between 19th January to 2nd February 2026.

Decision Information

Does the report contain any exempt or confidential information not for publication? N

What are the relevant corporate priorities? All

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 commentary is contained throughout this report. Members are asked to note the commentary on the level of Council reserves and the Financial Risk Register.

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

Legal and Governance

- 1.2 The recommendations relate to proposals for the budget which forms part of the budgetary and policy framework in accordance with the Budget and Policy Framework Procedure Rules set out at Part 4(3) of the Constitution of the Council (Rules of Procedure). Members (via approval from Cabinet) must consult with the community on the proposals contained within this report as required in accordance with statutory regulation and constitutional requirements.

Completed by: James Welbourn, Democratic Services Manager

Risk and Mitigation

- 1.3 A Financial Risk Register is shown at Appendix E and risk scores are applied accordingly.

Completed by: Tracey Elliott, Risk and Governance Officer

Diversity and Inclusion

- 1.4 An Equality Impact Assessment is appended at Appendix F.

2. Background to the Report

- 2.1. The purpose of this report is to present the draft budget proposals for the 2026/27 Financial Year to the Budget Joint Overview and Scrutiny Committee.
- 2.2. The Committee is invited to review and comment on the proposals contained in the report which will be presented to Cabinet on 15 January 2026. The budget setting timetable is set out in **Table 1** below:

Table 1 – Budget Setting Timetable

Date	Committee/ Action	Details
13 January 2026	Budget – Joint OSC	To consider budget proposals for 2026/27
15 January 2026	Cabinet	To consider budget proposals for 2026/27 To receive feedback from the Budget - Joint OSC To approve consultation regarding budget proposals To recommend proposals for fees and charges 2026/27
19 January – 02 February 2026	Consultation	To receive views on proposed levels of Council Taxes for 2026/27
29 January 2026	Council	To consider and approve fees and charges 2026/27
10 February 2026	Cabinet	To consider consultation feedback and make final budget recommendations to Council
26 February 2026	Council	To approve Council Tax levels and 2026/27 budgets for both General Fund and Housing Revenue Account

- 2.3. The proposed budgets for the next 3 years have been developed with the primary aim of allocating resources to deliver the Council's aims and ambitions outlined in the Corporate Plan 2024 -2027 which was approved in January 2024.
- 2.4. On 26 November 2025, the Chancellor presented the 2025 Autumn Budget. The Office of Budget Responsibility also published its routine Economic and Fiscal Outlook update, overviewing the public finance situation in light of the Government's Budget decisions and other economic determinants.
- 2.5. The majority of announcements relating to local government centres concerns Business Rates reform (multipliers, reliefs, revaluation, retention arrangements) and a Council Tax surcharge which will come into effect from 1 April 2028.
- 2.6. The Council has received a multi-year settlement for the period 2026/27 – 2028/29 which provides a basis for accurate Medium Term Financial Planning because it removes some of the uncertainty caused by single year settlements. However, annual reviews will still be undertaken by Government and consequently annual settlements will be subject to change.

- 2.7. The budget setting process began in September 2025 and proposals have been formulated by Cabinet, working closely with senior officers, through a series of budget review sessions. These sessions have focused on the ambitions of the Council to drive forward the Corporate Plan within financial parameters.
- 2.8. This report brings together the conclusions of the budget preparatory work and covers a number of areas:

- The funding position for the General Fund (section 3)
- Draft General Fund budget proposals (section 4)
- The draft Capital Programme 2026/27 – 2028/29 (section 5)
- Capital Financing (section 6)
- Reserves and Balances (section 7)

3. THE FUNDING POSITION FOR THE GENERAL FUND

- 3.1 The provisional settlement was announced on 17th December 2025 and includes:
 - a full baseline reset (for the first time since the Business Rate Retention was introduced in 2013-14),
 - major changes to all the Relative Needs Formulas (RNFs), and
 - the simplification of many grants.
- 3.2 The funding review began in 2016, but while the new settlement builds on the work of previous governments, no previous government actually managed to implement the changes. However, it had been intended that the provisional settlement would have been published in early December or even late November so, it was disappointing that the first notification of the specific settlement for the Council arrived on 17th December 2025.
- 3.3 This is a 3-year settlement which gives some certainty to authorities for the second and third years. Each of these latter two years will still be subject to an annual settlement process and therefore should be considered as indicative.

The main headlines are as follows:

- 3.4 **Fair Funding Assessment (FFA)**— MHCLG (Ministry for Housing, Communities and Local Government) has published the provisional outcome of the Fair Funding Review which sets underlying figures for the FFA. The settlement suggests that the FFA amounts also cover Simpler Recycling new burdens, but this is not itemised and there is little additional funding that could account for this. This lack of transparency was raised by the District Council Network as a concern to MHCLG so further lobbying might reveal the amount allocated for this new responsibility.

3.5 **Council Tax** – As previously announced, the council tax referendum limits are as follows:

Type of Authority	2026/27 Referendum Limit
Shire district councils	2.99% or £5 (whichever is higher)
Social Care Authorities	2.99% (+ 2% for social care authorities)
Fire authorities	£5.00
Police authorities	£15.00
Greater London Authority	£20.13
Other Mayoral Strategic Authorities (non-PCC functions)	No limit
parish councils	No limit

Six specified councils will have no referendum principle applied in 2027/28 and 2028/29, allowing them to increase council tax as much as they choose due to their specific financial circumstances.

3.6 The core principle of the Fair Funding Review is to maintain an equal balance of local authorities Core Spending Power (CSP) which takes into account Core Government Grants, Specific Grants and Council Tax. The Government has modelled our base CSP for 2025/26 at **£20.592m** which has formed our base over the next 3 years as shown in **Table 2**:

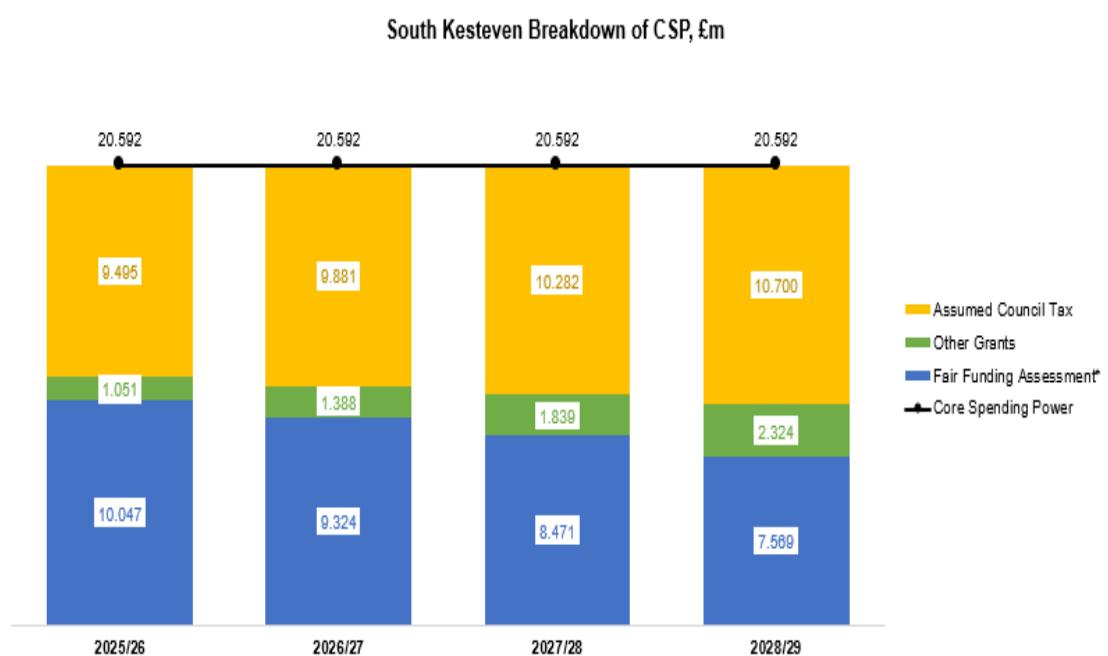
Table 2 Core Spending Power – South Kesteven

Reserve Heading	2026/27 £'000	2027/28 £'000	2028/29 £'000
Fair Funding Allocation	9,324	8,471	7,569
Council Tax (government estimates)	9,881	10,282	10,700
Homelessness funding (specific grant)	838	875	907
Transitional Protection Grant	549	964	1,417
Total	20,592	20,592	20,592

3.7 The Government has stated that there is now funding certainty over the 3 year period although this is only achieved by assuming maximum Council Tax increases. If Council tax increases are excluded, the Councils actual funding from Government reduces from **£10.711m** to **£9.893m** in 2028/29 – a reduction of **£0.818m**. Without confirmation that sufficient funding has been made available to fund the new weekly food waste collection service, the decrease is even greater.

As illustrated in the graph below (**Table 3**) Council Tax continues to be an ever-increasing proportion of the Councils funding and by 2028/29 would form more than 50% of the Councils core funding.

Table 3 – South Kesteven Breakdown of Core Spending Power



3.8 **Table 4** below shows the projected increase for Council Tax for 2026/27 of 2.99% which is an increase of £5.66 for the year (which equates to less than 11p per week). This proposed increase is within the referendum limits set by Government for District Councils outlined above.

Table 4 – Option to increase SKDC share on the 2026/27 Council Tax Band D Charge

	2024/25	2025/26	2026/27
Tax Base	49,710.00	50,140.50	50,762.08
Tax Base increase	0.77%	0.87%	1.24%
Band D Charge	£183.89	£189.37	£195.03
Total Council Tax Income	£9.141m	£9.495m	£9.900m
Additional Council Tax Income	N/a	£354k	£405k

3.9 It is proposed that Consultation relating to Council Tax options for 2026/27 will be launched following the January meeting of Cabinet. The feedback from the consultation will be presented to the February meeting of Cabinet.

Business Rates Pool – 2026/27

3.10 Lincolnshire authorities had intended to apply for Pool Status for 2026/27 as this has been financially beneficial for all Lincolnshire Councils over previous financial years. However, following the provisional settlement announcement and clarification of the business rate reset guidelines whereby the Government is providing a 100% safety net, there is no financial business case to remain in the Lincolnshire Pool. This decision has been confirmed by the Councils financial advisors who have confirmed there is no financial benefit for being part of a Pool.

4. GENERAL FUND BUDGET PROPOSALS

4.1 The overall General Fund position for 2026/27 is summarised in **Table 5** below and detailed in **Appendix A** including cost centre level breakdown. The net cost of services for 2026/27 is estimated at **£24.003m**.

Table 5 – Summary of General Fund Estimates

Heading	2025/26 Revised Budget £'000	2026/27 Proposed Budget £'000	2027/28 Indicative Budget £'000	2028/29 Indicative Budget £'000
Corporate, Governance and Public Protection	4,463	4,561	4,844	4,645
Finance, Property and Waste Services	12,501	12,338	12,662	12,955
Growth and Culture	9,857	7,119	7,232	7,835
Housing and Projects	2,032	1,856	1,875	1,895
HRA Recharge	(2,960)	(3,049)	(3,110)	(3,172)
Internal Drainage Board Levies	1,026	1,128	1,241	1,365
Net Cost of Services	26,469	24,003	24,744	25,750
Depreciation	(4,537)	(4,017)	(4,171)	(4,071)
Investment Income	(781)	(1,276)	(1,309)	(1,148)
Minimum Revenue Provision	271	505	501	497
Revenue Contribution to Capital	2,087	0	0	0
Transfer to/from Earmarked Reserves	(2,906)	3,726	(104)	(418)
Net Budget Requirement	20,603	22,941	19,661	20,383

Heading	2025/26 Revised Budget £'000	2026/27 Proposed Budget £'000	2027/28 Indicative Budget £'000	2028/29 Indicative Budget £'000
Funding:				
Business Rates	(7,189)	(3,459)	(3,539)	(3,610)
Collection Fund (Surplus)/Deficit				
Business Rates	(1,400)	(1,374)	0	0
Council Tax	(9,497)	(9,900)	(10,298)	(10,713)
Collection Fund (Surplus/Deficit –				
Council Tax	60	18	0	0
Revenue Support Grant	(195)	(5,864)	(4,932)	(3,958)
Transitional Protection	0	(549)	(964)	(1,417)
Funding Guarantee Grant	(1,188)	0	0	0
New Homes Bonus	(474)	0	0	0
pEPR Payment	(837)	(1,813)	0	0
NIC Funding	(151)	0	0	0
IDB Funding	(80)	0	0	0
Surplus contribution	410	0	0	0
Total Funding	(20,063)	(22,941)	(19,733)	(19,698)
Projected (surplus)/ Deficits	0	0	(72)	685

4.2 The Council is legally required to produce a balanced budget each year and **Table 5** shows this can be achieved for 2026/27 without reliance on reserves. However, the 3 year outlook remains difficult as the Council transitions towards its newly established baseline funding levels following the Fair Funding Review and Business Rate Reset. It is therefore recommended that a transfer is made to the Budget Stabilisation Reserve to ensure financial resilience if the financial outlook remains difficult.

Minimum Revenue Provision (MRP)

4.3 Minimum Revenue Provision (MRP) is the charge to revenue made as a proxy for the repayment of principal when borrowing is undertaken to finance capital expenditure. Making MRP is statutory and aimed at ensuring the council does not have outstanding debt related to time expired or fully depreciated assets.

4.4 MRP is charged in the first full year after the asset becomes operational and is charged over the life of the asset. **Table 6** shows that MRP is forecast to increase significantly over the next three years as the Council undertakes further borrowing.

Table 6 – Forecasted MRP Charges

Heading	2026/27 £'000	2027/28 £'000	2028/29 £'000
Existing MRP Charge (legacy borrowing)	111	107	103
St Martin's Park Stamford	161	161	161
Turnpike Close Grantham – New Depot	233	233	233
Total	505	501	497

Key Budget Proposals

The budget proposals for 2026/27 incorporate a number of service changes required to meet operational demands. These proposed increases have been formulated in response to a combination of Cabinet priorities, changes in statutory responsibilities and service delivery pressures. The proposals are set out in **Tables 7 and 8** below:

Table 7 – Proposed Budget Increase – (Recurring)

Heading	Cost	Details
Employee Expenditure	£316,060	<ul style="list-style-type: none"> • Enforcement Officer • Private Sector Housing Officer • Events Officer • Income Recovery Officer • Rough Sleeper Support Officer Roles • Housing Options Officer
General Expenditure		
Tree planting for SKDC open spaces	£62,000	Tree planting initiative across the District including in the award winning parks
Tree maintenance for SKDC open spaces	£66,150	Allocation to respond to the actions arising from the Tree Management Policy
Events budget	£100,000	The establishment of a programme of public events across the district during 2026/27 to encourage public participation. The events programme to be presented to the Leisure and Culture OSC.
Funding for Compliance Works in General Fund Corporate Buildings	£100,000	Rolling programme of compliance works relating to DDA, Asbestos, Fire Risk Assessments across General Fund assets
Surface Water Drainage Clearance Programme	£60,000	Rolling programme of remedial repairs and maintenance of gullies and drainage systems.

Stock condition surveys	£40,000	Rolling programme of stock condition surveys across General Fund assets. 20% of asset base to be surveyed each year
Increase in community grants	£100,000	Increase in the annual budget for the established community grant scheme from £100k to £200k
Total	£844,210	

Table 8 – Proposed Budget Increase (One-Off)

Details	Cost	One-Off
Employee Expenditure	£41,494	Safer Streets patrols Safer Streets CCTV Cover
General Expenditure		
Spitalgate Garden Village Consultancy Support	£30,000	External expert support to progress the Garden Village development
Town Centre Vitality & Viability	£20,000	Support assessment of the vitality and viability in our market town centres into order to create an ongoing strategy for town centre development.
Citizens Advice South Lincolnshire – increase in annual grant allocation	£33,000	Application from CASL to increase the funding from £52k to £85k to support financial sustainability. The increase to be reviewed after the first year.
Mobile CCTV cameras	£10,000	Purchase of mobile cameras to target fly-tipping hot spots
Body worn cameras	£10,000	Purchase of body cameras for key officer roles
Total	£144,494	

General Fund Budget Estimates – 2026/27

4.5 Budget assumptions that have been considered and incorporated into the estimates are shown at **Table 9**. All other inflationary costs have been absorbed by service areas which has enabled a balanced budget.

Table 9 – General Fund Budget Assumptions

Cost Heading	2026/27		2027/28		2028/29	
	% Increase	Annual Increase on base budget	% Increase	Annual Increase on base budget	% Increase	Annual Increase on base budget
Drainage Board Levies	10%	£103k	10%	£112k	10%	£125k
Pay Award	3%	£599k	2%	£420k	2%	434k
Fuel *	10%	£29k	5%	£65k	5%	£88k
Gas*	5%	£5k	5%	£2k	5%	£2k
Electricity*	10%	£28k	5%	£15k	5%	£16k

* These budgets have been rebased in 2026/27 following an underspend in 2024/25 and forecast savings in 2025/26. The increases in 2026/27 are based on the reduced base budget for these areas.

4.6 The drainage board levies continue to be a significant cost with anticipated annual increases of over £100k. The Council received Internal Drainage Board Levy Grants from Central Government of £50k in 2024/25 and £80k in 2025/26 to provide additional funding towards the increased cost of these levies. Further support is expected for 2026/27 but no details are yet available.

4.7 Treasury Investment Income - Financial forecasts for investment income remain volatile with most economist's predicting a reduction in Base Rate. The estimated investment income interest rates, based on our treasury advisor's projections, are shown at **Table 10 below**. This information has been used to estimate interest on the Council's investment of its cash balances.

Table 10 – Treasury Investment Financial Forecasts

Financial Year	2026/27	2027/28	2028/29
Forecasted Interest Rate	3.50%	3.25%	3.00%
Assumed Interest Receivable	£1.276m	£1.309m	£1.148m

5 CAPITAL PROGRAMME 2026/27 – 2028/29

5.1 The schemes included within the capital programme have been designed to deliver the Council ambitions for growth and investment in its assets to support the delivery of quality services. The capital programme contains key investments across General Fund assets including:

• Vehicle replacement	£1.046m
• Wheelie Bin Replacement	£0.155m
• River Witham Footbridge	£0.050m
• Grantham Canal	£0.200m
• Car Park Improvements	£0.120m
• Wharf Road Car Park Refurbishment	£0.650m
• Disabled Facilities Grants (100% grant funded)	£0.975m

5.2 A summarised capital programme is shown in **Table 11** and a detailed capital programme is included at **Appendix B**.

Table 11 – General Fund Capital Programme Summary

Details	2026/27 £'000	2027/28 £'000	2028/29 £'000
Disabled Facilities Grant	975	975	975
Vehicle and Bin Replacement	1,201	1,616	1,779
Asset Investment	1,020	320	320
Chamber Audio Equipment	88	0	0
Grounds Maintenance Equipment	130	120	0
Loan to LeisureSK Ltd for improvement to the gym space at Stamford Leisure Pool	95	0	0
EV Charging Points	55	50	50
Total	3,564	3,081	3,124

6 CAPITAL FINANCING

6.1 The General Fund Capital Programme is detailed at **Appendix B**. The proposed schemes have been funded by a combination of external grants as well as capital and revenue reserves. No further internal borrowing has been necessary although the Council continues to carry the cost of internal borrowing and the financial implications of this are shown in **Table 6** (MRP) earlier in the report.

6.2 The adopted strategy of disposing of surplus assets to generate capital receipts has been in place for a several years but the identification of further assets for disposal is now limited. Consequently, the capital programme will continue to be financed from internal resources until borrowing is the only available option.

6.3 It is proposed that the General Fund Capital Programme for 2026/27 be financed from the following funding sources:

- £1.201m Capital Receipts Reserve
- £0.975m Grants and Contributions
- £1.245m Local Priorities Reserve
- £0.088m ICT Reserve
- £0.055m Climate Change Reserve

6.4 At the time of compiling this report, the £0.975m grant funding for Disabled Facilities Grants has not yet been confirmed (but is anticipated as part of the settlement) and therefore the financing or level of the 2026/27 investment may need to be amended when the level of grant funding is confirmed.

7 **RESERVES AND BALANCES**

7.1 Prudent financial management requires, the Council maintains a number of reserves to meet the following requirements:

- To ensure the Council has sufficient funds available to meet cash flow requirements and avoid unnecessary temporary borrowing and to protect services against unforeseen financial events – this is known as the ‘working balance’.
- A means of building up funds to meet known or predicted liabilities (earmarked) – these are shown as ‘discretionary’ and ‘governance’ reserves.

7.2 Through prudent financial management, the Council is able to establish a number of specific general reserves to provide funding for approved purposes usually in respect of specific services or corporate ambitions.

7.3 A summary of the proposed reserve movements to fund the General Fund Revenue and Capital Budgets are set out at **Table 12** below. Full details of the General Fund Reserves can be found at **Appendix C**.

Table 12 – Proposed General Fund Revenue Reserve Movements

Reserve Heading	2026/27 £'000	2027/28 £'000	2028/29 £'000
Climate Change Reserve	(55)	(50)	(50)
Street Scene	(246)	0	0
Local Priorities Reserve	(2,193)	(1,710)	(1,614)
Market Reserve	(50)	0	0
Market Towns Investment Fund	550	0	0
Property Maintenance	(1,000)	(440)	(320)
Leisure & Community	367	0	0
Leisure Investment	500	0	0
Waste Services	2,059	0	0

Pensions	469	(31)	0
Budget Stabilisation	1,374	0	0
Building Control	(27)	(26)	0
Football 3G Pitch	25	25	0
Special Expense Area Reserve	169	160	157
New Burdens	(50)	0	0

7.4 The following paragraphs set out the reasons for major uses of either new reserves established or those that have been allocated additional resources:

Movements to existing reserves

- **Climate Change Reserve** – this Reserve was established to fund initiatives to support the delivery of the Climate Change Strategy. The proposed use in 2026/27 is to fund EV Charging Points at specific locations including council car parks (£55k).
- **Local Priorities Reserve** – this Reserve is the Council's primary discretionary revenue reserve and is the source of funding for one-off in-year budget amendments. The reserve has also been a source of capital financing as the level of the capital reserves have been insufficient. New Homes Bonus receipts have been the primary source of funding but, as outlined in the government's Fair Funding Review 2.0, New Homes Bonus will cease as a funding stream. However, it seems unlikely the reserve will be replenished because the primary contributor is no longer available and therefore the balance is forecast to reduce to a balance of **£1.3m** by March 2029.

It is proposed that **£1.245m** of this reserve is used to contribute towards the 2026/27 capital programme including: £1.020m for Asset Investment vehicle replacement; £0.130m for grounds maintenance equipment and £0.95m for a loan to LeisureSK Ltd for further investment at the leisure centres. A further £118k will be drawn down to fund the play parks revenue maintenance works (£100k) and support the requirements of the Local Plan (£18k).

- **Property Maintenance Reserve** – this reserve was established to support ongoing investment in council assets and to reduce the maintenance backlog. As part of the 2025/26 budget setting process, a growth bid for an initial £2m pump prime investment to address revenue backlog maintenance issues was allocated across 2025/26 and 2026/27. £1m will be drawn from this reserve in 2026/27 as part of the second year of the programme.
- **Leisure & Community Reserve** – an additional £367k has been added to this reserve to enable it to be widened in order to support both leisure and community projects across the district. This allocation will increase the balance in the reserve to £500k.
- **Leisure Investment Reserve** – As part of the outturn for 2025/26 £500k was allocated to deal with capital investment requirements across the Council's Leisure sites. The programme of works is focused around high priority investment works but it is also recognised as part of managing an aging asset

base further works will still be required and therefore it is proposed to allocate a further £500k to continue with this required investment.

- **Waste & Street Scene Reserve** – this reserve was established from the packaging Extended Producer Responsibility (pEPR) payment previously announced by Government to support the implementation of new legislation set out in the Environment Act 2021. A further allocation of £1.813m has been awarded in 2026/27 which will be transferred into this reserve.
- **Pension Reserve** – a transfer of £500k to this reserve is proposed to provide resilience of any transformation impact costs associated with Local Government Reorganisation.
- **Budget Stabilisation Reserve** – based on the forecast business rate collection fund surplus in 2026/27 it is proposed to allocate £1.047m into this reserve to help deal with the future deficits that are currently modelled on the basis of the multi-year settlement.

New Reserves

It is proposed the following new reserve is created:

- **Market Towns Investment Fund** – this is a proposed new reserve of £500k to be established to provide investment in the four market towns following the success of the Future High Streets Fund programme which is now nearing completion.

Closed Reserves

It is proposed the following reserves are closed down and balances transferred to another reserve:

- **Markets Reserve** – this Reserve was established to support the continued regeneration of the markets and to deliver specific actions set out in the Markets Action Plan. The actions associated with this reserve are closely aligned with the new Markets Towns Investment Fund and therefore it is proposed the balance on this reserve of **£50k** is transferred to this new reserve.
- **Street Scene Reserve** – due to the interrelated nature of the work between the waste service and street scene teams it is proposed to transfer the balance on this reserve of £246k into the waste services reserve to increase flexibility to deliver service requirements.

7.5 Based on the above reserve movements the impact on the overall General Fund reserve balances is summarised in **Table 13** below. Over the 3 year financial period the level of reserves reduces by **£3.6m** based on the forecast balance as at 31 March 2026. The level of working balance of **£2.5m** is maintained within the target of 10-15% of the value of the net cost of services.

Table 13 – Summary General Fund Reserve Balances

	Forecast Balance as at 31 March 2026 £'000	Forecast Balance as at 31 March 2027 £'000	Forecast Balance as at 31 March 2028 £'000	Forecast Balance as at 31 March 2029 £'000
Discretionary Reserves	12,000	12,762	11,035	8,451
Governance Reserves	4,879	6,562	6,690	6,847
Total General Reserves	16,879	19,324	17,725	15,298
Government Grants	2,007	1,957	1,957	1,957
Working Balance	2,535	2,535	2,535	2,535
Total Revenue Reserves	21,421	23,816	22,217	19,790
Capital Reserves	2,332	1,131	514	349
Total General Fund Reserves	23,753	24,947	22,731	20,139

8 Reasons for the Recommendations

8.1 The Council is legally required to set a balanced budget each financial year.

9 Consultation

9.1 The Budget - Joint OSC offers the opportunity for Members to consider the budget proposals for 2026/27 and to make any recommendations to Cabinet for their consideration on 15th January 2026.

10 Appendices

Appendix A - Revenue summary – General Fund (GF)

Appendix B – Capital Programme & Financing Statement – GF

Appendix C – Reserves Statement – GF

Appendix D – GF Risk Register

Appendix E – GF Equality Impact Assessment

APPENDIX A <u>2025/26 - 2028/29 General Fund Revenue Summary</u>				
	2025-26 Revised Budget £'000	2026-27 Proposed Budget £'000	2027-28 Indicative Budget £'000	2028-29 Indicative Budget £'000
General Expenses				
1 Corporate, Governance and Public Protection	4,463	4,561	4,844	4,645
2 Finance, Property & Waste Services	12,051	12,388	12,662	12,955
3 Growth & Culture	9,857	7,119	7,232	7,835
4 Housing & Projects	2,032	1,856	1,875	1,895
5 HRA Recharge	(2,960)	(3,049)	(3,110)	(3,172)
6 Drainage Rates	1,026	1,128	1,241	1,365
7 Net Cost of Services	26,469	24,003	24,744	25,523
8 Depreciation	(4,537)	(4,017)	(4,171)	(4,071)
9 Investment Income	(781)	(1,276)	(1,309)	(1,148)
10 Minimum Revenue Provision (MRP)	271	505	501	497
11 Revenue Contribution to Capital	2,087	0	0	0
12 Transfer to/from Earmarked Reserves	(2,906)	3,726	(104)	(418)
13 Net Budget Requirement	20,603	22,941	19,661	20,383
Met by:				
Funding				
14 Business Rates	(7,189)	(3,459)	(3,539)	(3,610)
15 NNDR Collection Fund Surplus(-)/Deficit	(1,400)	(1,374)	0	0
16 Council Tax	(9,495)	(9,900)	(10,298)	(10,713)
17 Council Tax Collection Fund Surplus(-)/Deficit	(4)	18	0	0
Grant Income				
18 Revenue Support Grant (RSG)	(195)	(5,864)	(4,932)	(3,958)
19 Transitional protection	0	(549)	(964)	(1,417)
20 Funding Guarantee Grant	(1,188)	0	0	0
21 New Homes Bonus	(474)	0	0	0
22 pEPR Payment	(837)	(1,813)	0	0
23 National Insurance Contribution Funding	(151)	0	0	0
24 Internal Drainage Board Funding	(80)	0	0	0
25 Surplus Contribution to reserves	410	0	0	0
26 Surplus(-)/Deficit for Year	0	0	(72)	685

This page is intentionally left blank

General Fund Budget Summary by Service Area

Directorate	Service Area	2025/26 Current Budget	2026/27 Proposed Budget	2027/28 Indicative Budget	2028/29 Indicative Budget
Corporate, Governance and Public Protection	Corporate Management	761,800	727,750	742,150	756,850
	Human Resources	495,150	485,600	460,500	466,100
	Legal & Democratic	1,719,300	1,633,300	1,951,300	1,694,500
	Public Protection	1,486,650	1,714,735	1,690,209	1,728,007
		4,462,900	4,561,385	4,844,159	4,645,457
Finance, Property & Waste Services	Finance	1,828,350	2,061,500	2,069,000	2,012,600
	Finance Management	268,650	274,600	280,300	286,200
	ICT Services	1,904,896	1,866,798	1,932,210	2,000,476
	Property Services	3,159,905	1,621,110	1,807,410	1,898,110
	Revs Bens & Cust Serv	971,750	1,146,173	1,189,016	1,232,781
	Waste & Markets	3,916,900	5,417,340	5,384,350	5,524,842
		12,050,451	12,387,521	12,662,286	12,955,009
Growth & Culture	Arts & Culture	1,751,000	1,437,735	1,409,351	1,509,287
	Building Control	105,734	96,700	86,700	85,800
	Communications	290,800	269,500	270,000	274,600
	Community Engagement	376,100	478,500	448,900	452,400
	Culture & Leisure Mgmt	172,000	169,200	172,800	176,400
	Development & Policy	703,500	193,800	341,500	704,800
	Economic Development	573,700	488,900	417,800	423,500
	Growth Management	370,800	242,300	247,000	252,000
	Leisure	2,830,650	1,216,950	1,242,950	1,269,950
	Parks & Open Spaces	617,798	731,100	735,000	754,400
	Street Scene	2,065,337	1,794,300	1,860,100	1,931,500
		9,857,419	7,118,985	7,232,101	7,834,637
Housing & Projects	Centralised & Business Support	535,854	581,250	587,950	594,550
	Corporate Projects, Performance &	513,100	574,050	583,050	593,050
	Health & Safety	128,500	129,950	132,100	134,450
	Housing Services	855,100	570,700	571,600	572,500
		2,032,554	1,855,950	1,874,700	1,894,550
HRA Recharge		(2,960,000)	(3,049,000)	(3,110,000)	(3,172,000)
Drainage Rates		1,026,000	1,128,000	1,241,000	1,365,000
		26,469,324	24,002,841	24,744,246	25,522,653

This page is intentionally left blank

General Fund Budget Summary by Cost Centre

Directorate	Service Area	Cost Centre	2025/26 Current Budget	2026/27 Proposed Budget	2027/28 Indicative Budget	2028/29 Indicative Budget
Corporate, Governance and Public Protection	Corporate Management	Corporate Management	761,800	727,750	742,150	756,850
			761,800	727,750	742,150	756,850
	Human Resources	People & Org Development	319,250	321,700	296,600	302,200
		Indirect Employee Expenses	74,900	74,900	74,900	74,900
		Training & Direct & Corporate	101,000	89,000	89,000	89,000
			495,150	485,600	460,500	466,100
	Legal & Democratic	Land Charges	(8,200)	(11,300)	(9,300)	(7,000)
		Civic Functions	16,300	16,600	16,700	16,800
		Democratic Representation	647,500	665,200	677,900	690,900
		District Elections	15,500	15,500	305,100	18,800
		Register Of Electors	384,200	294,600	298,800	303,100
		Democratic Services	189,100	185,900	189,500	193,300
		Legal Services	175,200	165,700	169,400	173,200
		Member Support	128,700	130,100	132,200	134,400
		Centralised Legal Costs	171,000	171,000	171,000	171,000
			1,719,300	1,633,300	1,951,300	1,694,500
Public Protection	Public Protection	Neighbourhoods Team	339,100	405,658	377,780	385,908
		Closed Circuit Television	344,900	429,700	410,200	416,700
		Commercial	404,300	395,800	403,800	412,000
		Licensing Salaries	238,800	239,000	243,900	248,800
		Licensing Enforcement	3,000	14,800	15,300	15,400
		Liquor Licensing	(119,200)	(113,300)	(113,300)	(113,300)
		Gambling Licensing	(12,400)	(10,400)	(10,400)	(10,400)
		Hackney & Private Hire	(112,700)	(102,700)	(102,700)	(102,700)
		Local Licences	(21,300)	(12,300)	(12,300)	(12,300)
		Animal Health And Welfare	(5,600)	(10,000)	(10,000)	(10,000)
		Environmental Protection	222,650	221,950	225,850	229,850
		Awarded W/Courses & Flood Prev	23,600	25,000	25,000	25,000
		Enforcement	(14,800)	(10,000)	(9,300)	(8,600)
		Private Sector Housing	196,300	241,527	246,379	251,649
			1,486,650	1,714,735	1,690,209	1,728,007
			4,462,900	4,561,385	4,844,159	4,645,457
Finance, Property & Waste Services	Finance, Property & Waste Services	Corporate Costs	225,600	234,600	234,600	234,600
		Subscriptions To Associations	41,000	52,000	52,000	52,000
		Pension Costs	31,000	31,000	31,000	31,000
		Treasury Management	191,800	181,000	181,900	182,900
		Insurance Premium Account	365,800	406,100	446,600	491,300
		Accountancy Services	481,100	599,900	608,700	499,600
		Internal Audit	95,000	100,000	100,000	100,000
		Exchequer Services	214,750	257,350	211,750	216,250
		Procurement	122,250	128,350	129,850	131,250
		Risk Management	60,050	71,200	72,600	73,700
			1,828,350	2,061,500	2,069,000	2,012,600

Finance Management	Finance Management	268,650	274,600	280,300	286,200
		268,650	274,600	280,300	286,200
ICT Services	Information Management	1,194,500	1,104,843	1,135,393	1,167,076
	Telecommunications	74,800	75,850	76,932	78,045
	Centralised It Budget	625,096	675,605	709,385	744,855
	Centralised Mobile Phone	10,500	10,500	10,500	10,500
		1,904,896	1,866,798	1,932,210	2,000,476
Property Services	Grantham Museum	3,200	4,000	4,000	4,000
	Leisure Premises	(17,650)	(16,750)	(16,750)	(16,750)
	Miscellaneous Property	26,050	60,050	62,250	63,450
	St Martin's Park, Stamford	250,300	0	0	0
	St Peter's Hill Development	106,000	0	0	0
	Investment Property	(199,800)	(178,500)	(178,200)	(177,900)
	Grantham Cinema Complex	(57,220)	(320)	2,780	6,080
	Conduit Lane Toilets	11,500	8,700	8,900	9,100
	Abbey Gardens Toilets	18,900	23,400	24,800	25,200
	Market Deeping Toilets	17,000	14,000	14,100	14,200
	South Street Bourne Toilets	4,600	0	0	0
	Disabled & Other Conveniences	51,700	25,300	26,500	26,700
	Grantham Canal	100,000	9,000	9,000	9,000
	Graham Hill Way, Bourne	(49,400)	(47,500)	(46,500)	(46,500)
	Alma Park, Grantham	8,100	7,000	7,000	8,000
	Mowbeck Way, Grantham	(32,400)	(20,200)	(20,200)	(20,200)
	Northfields, Market Deeping	(305,710)	(233,600)	(230,600)	(227,600)
	Bourne Bus Station	6,700	4,700	5,100	5,500
	Grantham Bus Station	39,680	24,480	26,980	28,480
	Stamford Bus Station	48,000	31,300	32,800	33,300
	Car Park Administration	133,500	10,000	10,000	11,000
	Bourne Car Parks	7,500	8,000	8,400	8,800
	Market Deeping Car Parks	1,400	1,400	1,500	1,600
	Street Furniture	9,800	9,800	9,800	9,800
	Footpath Lighting	429,900	157,900	161,300	164,900
	Market Deeping Area Office	15,200	18,000	19,000	19,000
	Alexandra Road Depot	95,300	76,600	78,400	81,300
	Bourne Cap	124,100	75,100	78,700	83,300
	The Picture House	146,000	169,500	174,700	179,900
	South Kesteven House	88,550	76,550	80,350	83,250
	Waste Depot	686,100	153,000	304,900	306,900
	Welham St M-Storey Car Park	(6,100)	(15,100)	(12,100)	(8,900)
	Conduit Lane Car Park	(19,100)	(12,500)	(12,100)	(11,700)
	Wharf Rd M-Storey (Gtm) Cpark	30,600	15,500	16,400	17,300
	Guildhall St Car Park	(88,400)	(74,300)	(73,600)	(72,900)
	Watergate Car Park	(54,300)	(36,800)	(35,800)	(34,800)
	Wharf Rd (St'Ford) Car Park	(253,400)	(295,700)	(294,400)	(293,000)
	Cattlemarket Car Park	(193,200)	(350,700)	(349,900)	(349,100)
	North Street Car Park	(200,000)	(220,300)	(219,600)	(218,800)
	St Leonards St Car Park	(116,000)	(62,900)	(62,600)	(62,300)

		Scotgate Car Park	(128,500)	(111,600)	(111,200)	(110,800)
		Bath Row Car Park	(169,300)	(163,000)	(162,300)	(161,600)
		Property Management	595,500	633,500	608,600	620,700
		Centralised Property Maintenance	1,974,655	1,822,900	1,835,400	1,868,200
		Centralised Property Maintenance S	20,550	21,200	21,600	22,000
			3,159,905	1,621,110	1,807,410	1,898,110
Revs Bens & Cust Serv		C Tax Admin & Enforcement	327,900	335,700	348,400	361,000
		NDR Admin & Enforcement	(49,550)	(49,100)	(46,500)	(43,800)
		Benefits Subsidy & Payments	(197,500)	(197,500)	(197,500)	(197,500)
		Benefits Admin	206,000	342,700	354,700	367,300
		Customer Services	681,300	669,550	684,050	698,850
		Income Recovery Service	3,600	44,823	45,866	46,931
			971,750	1,146,173	1,189,016	1,232,781
Waste & Markets		Bourne Market	19,600	17,500	13,000	13,300
		Grantham Market	73,100	77,500	78,200	79,900
		Stamford Market	11,600	46,700	50,800	55,100
		Refuse & Recycling	3,302,200	4,978,970	5,064,750	5,186,420
		Vehicle Maintenance Workshop	867,000	929,900	935,600	941,400
		Green Waste Collection	(1,009,200)	(1,215,200)	(1,191,700)	(1,165,500)
		Trade Waste	(56,700)	(84,130)	(166,800)	(200,178)
		Waste & Recycling Management	640,000	644,200	577,000	589,000
		Pool Cars	69,300	21,900	23,500	25,400
			3,916,900	5,417,340	5,384,350	5,524,842
			12,050,451	12,387,521	12,662,286	12,955,009
Growth & Culture	Arts & Culture	Arts And Events	28,700	118,700	108,700	108,700
		Guildhall Arts Centre	640,400	259,500	270,000	280,800
		Stamford Arts Centre	150,400	96,100	93,900	167,100
		Bourne Corn Exchange	68,000	63,300	66,000	67,700
		Arts Centres Salaries	863,500	900,135	870,751	884,987
			1,751,000	1,437,735	1,409,351	1,509,287
Building Control		Building Ctrl Partnership	105,734	96,700	86,700	85,800
			105,734	96,700	86,700	85,800
Communications		Reputation, Comms, Consults	290,800	269,500	270,000	274,600
			290,800	269,500	270,000	274,600
Community Engagement	Partnerships	Community Partnerships	242,900	209,300	212,700	216,200
		Community Fund	97,000	200,000	200,000	200,000
		LotterySK	(15,800)	(15,800)	(15,800)	(15,800)
		Citizens Advice Bureau	52,000	85,000	52,000	52,000
			376,100	478,500	448,900	452,400
Culture & Leisure Mgmt	Culture & Leisure Mgmt	Culture & Leisure Mgmt	172,000	169,200	172,800	176,400
			172,000	169,200	172,800	176,400
Development & Policy		Street Numbering And Naming	63,100	57,800	59,600	61,400
		Development Management	(193,700)	(360,500)	(368,500)	(346,000)
		Conservation	109,400	108,200	110,300	112,500
		Planning Policy	724,700	388,300	540,100	876,900
			703,500	193,800	341,500	704,800
Economic Development	Economic Development	Economic Development	573,700	488,900	417,800	423,500
			573,700	488,900	417,800	423,500
Growth Management	Growth Management	Growth Management	370,800	242,300	247,000	252,000
			370,800	242,300	247,000	252,000

Leisure	Bourne Leisure Centre	532,700	165,000	169,000	173,000
	Grantham Meres Leisure Centre	1,394,600	709,200	723,200	738,200
	Stamford Leisure Centre	323,700	175,000	179,000	183,000
	Sports Stadium	420,650	158,750	162,750	166,750
	Leisure Programme	150,000	0	0	0
	Community Activities	9,000	9,000	9,000	9,000
		2,830,650	1,216,950	1,242,950	1,269,950
Parks & Open Spaces	Sports Stadium Football Club	28,000	28,000	28,000	28,000
	Dysart Park, Grantham	57,800	68,600	68,600	68,600
	Queen Elizabeth Park, Grantham	14,700	16,900	16,900	16,900
	Wyndham Park, Grantham	146,900	152,150	153,950	156,850
	Grantham Street Grass Cutting	29,200	36,600	36,600	36,600
	Arnoldfield Playing Field	27,800	28,400	28,400	29,400
	Harrowby Lane Playing Field	16,900	16,900	17,900	17,900
	Langtoft Playing Field	34,600	36,600	37,600	37,600
	Grantham Cemetery	80,500	96,950	100,450	104,150
	Christmas Illuminations	53,000	47,000	48,000	48,000
	Remembrance Sunday	500	500	500	500
	Play Areas & Open Spaces	165,898	191,900	192,900	193,900
	Christmas Fun Day	5,000	5,000	5,000	5,000
	Grantham Fair	(23,800)	1,100	0	2,200
	Stamford Fair	(26,800)	4,300	0	8,600
	Closed Burial Grounds	7,600	200	200	200
		617,798	731,100	735,000	754,400
Street Scene	Grounds Maintenance	2,065,337	1,794,300	1,860,100	1,931,500
		2,065,337	1,794,300	1,860,100	1,931,500
		9,857,419	7,118,985	7,232,101	7,834,637
Housing & Projects	Centralised & Business	Internal Printing	6,550	6,550	6,550
		Business Support Team	335,700	321,100	327,800
		Centralised External Print	10,000	10,000	10,000
		Centralised Advertising	16,004	16,000	16,000
		Centralised Postage	165,100	225,100	225,100
		Centralised Stationery	2,500	2,500	2,500
			535,854	581,250	587,950
					594,550
Corporate Projects, Performance & Climate Change	Transformation	314,600	319,800	326,600	333,600
	Climate Change	198,500	254,250	256,450	259,450
		513,100	574,050	583,050	593,050
Health & Safety	Emergency Planning	37,200	37,350	37,500	37,650
	SKdc Occupational H&S	91,300	92,600	94,600	96,800
		128,500	129,950	132,100	134,450
Housing Services	Homelessness	721,500	524,700	524,700	524,700
	Rough Sleeper Initiative	87,000	0	0	0
	Housing & Projects Management	46,600	46,000	46,900	47,800
		855,100	570,700	571,600	572,500
		2,032,554	1,855,950	1,874,700	1,894,550
	HRA Recharge	(2,960,000)	(3,049,000)	(3,110,000)	(3,172,000)
	Drainage Rates	1,026,000	1,128,000	1,241,000	1,365,000
		26,469,324	24,002,841	24,744,246	25,522,653

2026/27 – 2028/29 General Fund Capital Programme and Financing Statement

	Description	Proposed Funding Source	2026/27 Proposed Budget £'000	2027/28 Indicative Budget £'000	2028/29 Indicative Budget £'000
103	Corporate, Governance and Public Protection	Grant			
	1 Disabled Facilities Grant		975	975	975
			975	975	975
	Finance, Property and Waste Services				
	2 Street Scene Vehicle Procurement		356	452	350
	3 Wheelie Bin Replacements		155	165	165
	4 Vehicle Replacement Programme		690	999	960
	5 Pool Cars		0	0	304
	6 River Witham Footbridge		50	200	200
	7 Grantham Canal Refurbishment		200	120	120
	8 Car Park Improvements		120	0	0
	9 Council Chamber Audio Equipment		88	0	0
	10 Wharf Road, Grantham Car Park		650	0	0
			2,309	1,936	2,099
	Growth & Culture				
	11 Grounds Maintenance Equipment		130	120	0
	12 Leisure SK Loan		95	0	0
			225	120	0
	Housing & Projects				
	13 EV Charging Points		55	50	50
			55	50	50
	14 Total General Fund Capital Programme		3,564	3,081	3,124
	General Fund Financed By:				
	15 Capital Grants and Contributions		975	975	975
	16 Reserves		1,388	1,489	1,984
	17 Usable Capital Receipts		1,201	617	165
	18 Total General Fund Capital Programme Financing		3,564	3,081	3,124

This page is intentionally left blank

Reserves Forecast - General Fund

2025/26 - 2028/29 GENERAL FUND RESERVE STATEMENT

APPENDIX C

	General Fund	Balance	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		as at 31 March 2025 £'000	movement £'000	Balance as at 31 March 2026 £'000	movement £'000	Balance as at 31 March 2027 £'000	movement £'000	Balance as at 31 March 2028 £'000	movement £'000
Discretionary Reserves									
1	Climate Change	330	125	455	(55)	400	(50)	350	(50)
2	Training and Development	100	(12)	88	0	88	0	88	0
3	Street Scene	286	(40)	246	(246)	0	0	0	0
4	ICT investment	482	(291)	191	0	191	0	191	0
5	Local Priorities Reserve	10,424	(4,264)	6,160	(1,363)	4,797	(1,262)	3,535	(2,214)
6	Market Reserve	0	50	50	(50)	0	0	0	0
7	Market Towns Investment Fund	0	0	0	550	550		550	550
8	Invest to Save	322	(56)	266	0	266	0	266	0
9	Housing Delivery	548	0	548	0	548	0	548	0
10	Property Maintenance	878	1,494	2,372	(1,000)	1,372	(440)	932	(320)
11	A1 Litter	47	(47)	0	0	0	0	0	0
12	Leisure & Community Reserve	200	(67)	133	367	500	0	500	0
13	Leisure Investment	500	(500)	0	500	500	25	525	0
14	Leisure	850	0	850	0	850	0	850	0
15	Waste and Street Scene Reserve	0	523	523	2,059	2,582	0	2,582	0
16	Regeneration	544	(426)	118	0	118	0	118	0
		15,511	(3,511)	12,000	762	12,762	(1,727)	11,035	(2,584)
Governance Reserves									
17	Insurance Reserve	210	(47)	163	0	163	0	163	0
18	Pensions Reserve	213	(31)	182	469	651	(31)	620	0
19	Budget Stabilisation	3,881	(250)	3,631	1,047	4,678	0	4,678	0
20	Rev Grants c/fwd	119	(10)	109	0	109	0	109	0
21	Building Control	83	(30)	53	(27)	26	(26)	0	0
22	Football 3G Pitch	200	25	225	25	250	25	275	0
23	Special Expense Area Reserve	236	133	369	169	538	160	698	157
24	Flood Reserve	110	0	110	0	110	0	110	0
		5,052	(210)	4,842	1,683	6,525	128	6,653	157
25	Total General Revenue Reserves	20,563	(3,721)	16,842	2,445	19,287	(1,599)	17,688	(2,427)
									15,261

Reserves Forecast - General Fund

	Government Grants Received										
	Homelessness	1,160	(87)	1,073	0	1,073	0	1,073	0	1,073	1,073
	New Burdens Grant	429	(61)	368	(50)	318	0	318	0	318	318
	Neighbourhood Planning Grant	32	0	32	0	32	0	32	0	32	32
	Historic England	44	0	44	0	44	0	44	0	44	44
	Welfare Reform	177	0	177	0	177	0	177	0	177	177
	Food Waste	1,651	(1,371)	280	0	280	0	280	0	280	280
	Coronation Orchard	33	0	33	0	33	0	33	0	33	33
26	Total Government Grants Received	3,526	(1,519)	2,007	(50)	1,957	0	1,957	0	1,957	
27	Working Balance	2,535	0	2,535	0	2,535	0	2,535	0	2,535	
28	Total Revenue Reserves	26,624	(5,240)	21,384	2,395	23,779	(1,599)	22,180	(2,427)	19,753	
	Capital Reserve										
29	General Fund Capital Reserve	52	0	52	0	52	0	52	0	52	52
30	Useable Capital Receipts Reserve	4,537	(2,257)	2,280	(1,201)	1,079	(617)	462	(165)	297	
31	Total Capital Reserves	4,589	(2,257)	2,332	(1,201)	1,131	(617)	514	(165)	349	
32	Total General Fund Reserves	31,213	(7,497)	23,716	1,194	24,910	(2,216)	22,694	(2,592)	20,102	

Appendix D – General Fund Finance Risk Register

Risk	Likelihood	Impact	Residual Risk Score	Mitigating Action
1. Reduced funding levels from 2026/27 and beyond	4	3	14 Very High	The Government has recently concluded their funding review consultation and confirmed as part of the provisional budget announcements a multi-year settlement effective from 2026/27. The provisional settlement outlines funding will reduce over the three year period but transitional funding arrangements will be in place. The Council will need to manage the funding reductions over the 3 year settlement to ensure a balanced budget is achieved in 2028/29.
2. Capital programmes requiring borrowing in the medium term	3	3	12 High	Continue to undertake financial modelling to identify consequences of undertaking borrowing and align this with savings that will need to be approved before borrowing is undertaken in order to ensure ongoing affordability and financial sustainability. The capital programme can currently be financed without borrowing although this is kept under review.
3. Increase in bad debts as a result of economic circumstances	3	2	8 High	The Council has pro-active debt management procedures in place. Additional resources are being included within the 2026/27 budget proposals to support effective debt recovery.
4. Increased maintenance costs of council assets	3	2	8 High	The budget proposals for 2026/27 include further funding to help address backlog asset maintenance issues and capacity is under review to support the delivery of several large scale General Fund property projects. The medium-term outlook is a continuation of high levels of maintenance that will require financing. There are similar pressures for the Housing Revenue Account in respect of the social housing stock – additional investment may be required to meet new government requirements for decent homes standard.
5. Inflation increases beyond budgeted levels	2	2	5 Medium	Budget assumptions kept up to date with most recent projections and monthly sensitivity analysis is produced to monitor the impact of inflationary increases.
6. Fee Income volatility	2	2	5 Medium	Early monitoring of deviations and regular reporting to both budget holders and members.
7. Fuel price volatility	1	3	6 Medium	Weekly monitoring of fuel charge and proactive interventions to ensure optimisation of fuel consumption.

Impact	Critical None or very low tolerance to the risk	4	10 Medium	13 High	15 Very High	16 Very High
	Major Some tolerance to the risk	3	6 Medium	9 High	12 High	14 Very High
	Moderate Risk can be tolerated in most cases	2	3 Low	5 Medium	8 High	11 High
	Minor Risk can be tolerated	1	1 Low	2 Low	4 Medium	7 Medium
			1	2	3	4
	Unlikely	Possible	Likely	Certain		
	Low but not impossible <20%	Fairly likely to occur 21% - 50%	More likely to occur than not 51% - 80%	Expected to occur in most circumstances >80%		

Likelihood



Equality Impact Assessment

Question	Response
1. Name of policy/funding activity/event being assessed	General Fund and Council Tax Setting 2026/27
2. Summary of aims and objectives of the policy/funding activity/event	To set the Council Tax for 2026/27
3. Who is affected by the policy/funding activity/event?	All residents of South Kesteven District Council
4. Has there been any consultation with, or input from, customers/service users or other stakeholders?	Consultation regarding the increase to Council Tax will take place during the period 15 January – 2 February 2026 where residents of South Kesteven will have the opportunity to provide their views regarding the proposed increase to Council Tax. Cabinet will consider feedback from the consultation in their meeting on 10 February 2026.
5. What are the arrangements for monitoring and reviewing the actual impact of the policy/funding activity/event?	<p>It is not possible to assess the impact of the Council Tax increase on individual households within South Kesteven but the local Council Tax support scheme will mitigate the impact of increases to eligible customers. The full impact will not be mitigated for customers who are not eligible for 100% support. The Council Tax support scheme provides up to 80% support for working age claimants and 100% support for pension age claimants.</p> <p>There will be a negative impact on people who have low incomes that do not qualify for Council Tax Support.</p>

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 <small>(The Action Log below should be completed to provide further detail)</small>
Age	Yes	<p>Council Tax increases will have a negative impact on all residents in the district but the impact on those groups with a low income that do not qualify for support will be more greatly impacted.</p> <p>There is the potential for individuals below the age of 21 to be more greatly impacted due to the</p>	<p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p>



APPENDIX E

		<p>National Minimum Wage rate for this group of people.</p> <p>People who have reached pension age could also be more greatly impacted as there is the potential for household income to be lower for this group of people when compared with working age households.</p>	
Disability	Yes	<p>Council Tax increases will have a negative impact on all residents in the district but the impact of individuals with this protected characteristic could be greater if they are in receipt of benefit support.</p>	<p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p>
Gender Reassignment	No	Council Tax increases will have a negative impact on all residents in the district	
Marriage and Civil Partnership	No	Council Tax increases will have a negative impact on all residents in the district	
Pregnancy and Maternity	Yes	<p>Council Tax increases will have a negative impact on all residents in the district but the impact on individuals with this protected characteristic could be greater as income is likely to be lower when on maternity leave.</p>	<p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p>
Race	No	Council Tax increases will have a negative impact on all residents in the district	
Religion or Belief	No	Council Tax increases will have a negative impact on all residents in the district	
Sex	No	Council Tax increases will have a negative impact on all residents in the district	
Sexual Orientation	No	Council Tax increases will have a negative impact on all residents in the district	
Other Factors requiring consideration			



APPENDIX E

Socio-Economic Impacts	Yes	<p>The cost of living crisis is already having an impact on households so increases in Council Tax will add further financial pressure to households.</p>	<p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p>
Carers	Yes	<p>Carers could be more greatly impacted by increases in Council Tax than those who do not have a caring responsibility due to the potential impact this responsibility could have on their ability to work.</p>	<p>The local council tax support scheme will help mitigate the impact of increases to council tax for eligible residents which eligible individuals in receipt of carers allowance can apply for.</p> <p>There will also be a negative impact on people who have low incomes that do not qualify under the local council tax support scheme.</p>

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
----------	-----------------------------



APPENDIX E

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	
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	David Scott Assistant Director of Finance (Deputy s151)
Officer Responsible for implementing the policy/function etc	As above
Date Completed	17 December 2025
Line Manager	Richard Wyles Deputy Chief Executive and s151
Date Agreed (by line manager)	18 December 2025
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.



APPENDIX E

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.

This page is intentionally left blank



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Budget - Joint Overview and Scrutiny Committee

Tuesday, 13 January 2026

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

Budget Proposals for 2026/27 and indicative Budgets for 2027/28 and 2028/29 – Housing Revenue Account

Report Author

Richard Wyles, Deputy Chief Executive and s151 Officer

✉ Richard.wyles@southkesteven.gov.uk

Purpose of Report

To present the draft Budget proposals and estimates for 2026/27 for the Housing Revenue Account.

Recommendations

The Budget Joint OSC is asked to:

- Consider the budget proposals for 2026/27 and indicative proposals for 2027/28 and 2028/29 in respect of Housing Revenue Account – Revenue and Capital.
- Provide any feedback for Cabinet to consider at their meeting on 15 January 2026.

Decision Information

Does the report contain any exempt or confidential information not for publication? **N**

What are the relevant corporate priorities? **All**

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 commentary is contained throughout this report. Members are asked to note the commentary on the level of reserves and the Financial Risk Register.

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

Legal and Governance

- 1.2 The recommendations relate to proposals for the budget which forms part of the budgetary and policy framework in accordance with the Budget and Policy Framework Procedure Rules set out at Part 4(3) of the Constitution of the Council (Rules of Procedure). Members (Cabinet) must consult with the community on the proposals contained within this report as required in accordance with statutory regulation and constitutional requirements.

Completed by: James Welbourn, Democratic Services Manager

Risk and Mitigation

- 1.3 A Financial Risk Register is shown at Appendix D and risk scores are applied accordingly.

Completed by: Tracey Elliott, Risk and Governance Officer

Diversity and Inclusion

- 1.4 An Equality Impact Assessment is appended at Appendix E.

2. Background to the Report

- 2.1 The purpose of this report is to present the draft budget proposals for the Housing Revenue Account (HRA) for the 2026/27 financial year to the Budget Joint Overview and Scrutiny Committee.
- 2.2 The Committee is invited to review and comment on the proposals contained in the report which will be presented to Cabinet on 15 January 2026.

3. HOUSING REVENUE ACCOUNT (HRA)

3.1 The 2025 - 2030 Housing Strategy was approved by Cabinet on 4th November 2025. It sets the vision for housing across the district. The vision for South Kesteven is to have a range of secure, safe, good quality and sustainable housing of all tenures. We will support people to live healthy and independent lives in their homes, which meet changing needs now and, in the future, in sustainable communities.

3.2 The Housing Strategy sets out five priorities:

- The commitment to deliver new affordable and specialist housing in partnership.
- Continual improvement of the quality, standard and safety of homes
- Support people to live healthy and independent lives in their homes
- Facilitate housing to be sustainable
- Support our communities to be sustainable

3.3 Nationally, Social Housing councils are experiencing similar challenges which include:

- Capital investment needs driven by stock condition surveys and the requirement to ensure all properties have a minimum of an energy standard of EPC C.
- Revenue pressures primarily driven by day to day responsive repairs.
- Revenue pressures arising from enhanced regulation including Awaab's Law and the requirements for professional qualifications for housing employees.
- Costs of building and delivering new homes to replace those lost under Right to Buy.

3.4 The HRA budgets have been set against in the context of delivering the aims of the Housing Strategy aims whilst balanced against the need to maintain a sustainable 30-year financial business plan.

3.5 Financial challenges of the HRA required Council in 2025/26 to allocate further financial resources during the financial year in response to increasing revenue costs. These pressures continue into 2026/27 and this financial growth is reflected in the proposed revenue budgets shown at Appendix A. Line 27 of Appendix A also shows the full extent of the decline of the balances and the Major Repairs Reserve balance reduces from **£10.508m** as at 31 March 2026 to **£2.796m** as at 31 March 2029.

3.6 In order to avoid creating an unsustainable medium-term outlook for the HRA, corrective actions have been carried out across all budget areas of the HRA. The most significant work has been to approach the formation of the capital programme from a zero-base approach and using the stock condition survey data.

- 3.7 This analysis has enabled a more accurate and targeted capital programme but within a financial limit that does not put the HRA under financial pressure in the medium term. However, in the longer-term HRA Business Plan projections indicate a potential need to draw on further reserves before potential falling in a deficit position by 2032/33. Therefore, spending plans will need to be reviewed in order to take corrective action to avoid a deficit. We are also waiting on the outcome from Government review of rent convergence proposals, which if positive may provide an increase in revenue income to bring the business plan back into balance.
- 3.8 The provisional capital programme for the next 3 Financial Years is shown at **Appendix B**. Summary details are provided in **section 5** of this report.

4. Housing Revenue Account 2026/2027 – Rent Proposals

- 4.1 Following a previous consultation, the Government announced (as part of the Spending Review a 10-year rent settlement for social housing from 1 April 2026 in which rents will be permitted to increase by Consumer Prices Index (CPI) +1% per annum. The rental income budgets are set in accordance with this rent setting guidance formula which is set at 4.8% for 2026/27.
- 4.2 In response to feedback, the Government has recognised a need for Social Rent Convergence. This would help to fund the investment in new and existing social housing required to deliver the government's ambitions.
- 4.3 Convergence would allow rents for Social Rent properties that are currently below 'formula rent' to increase by an additional amount each year, over and above the CPI+1% limit, until they 'converge' with formula rent. Formula rent refers to the formula used to calculate the rent that may be charged for a given property when it is let to a new tenant. A convergence mechanism was originally introduced in 2002 but was scrapped in 2015.
- 4.4 Consultation on this proposal was launched in July 2025 which set out a number of options for implementation which included, should the additional charge be set at £1 or £2 extra per week, should the rent convergence be introduced from 1 April 2026 and how long should rent convergence be in place for.
- 4.5 There have been no further Government announcements regarding this proposal. Therefore, it is increasingly unlikely that rent convergence will not be implemented in time for the 2026/27 Financial Year.
- 4.6 Rent setting proposals increase the annual budgeted rental income from **£29.856m** in 2025/26 to **£31.091m** in 2026/27. The average weekly rental increase for individual properties will be **£2.65**. The average rent in 2026/27 will be **£100.77** with a minimum of **£66.12** and a maximum of **£204.20**.

4.7 Garage rents are proposed to increase by **2%** and service charges are proposed to increase **3.8%**. Further analysis of rent details is provided in **Tables 1 and 2**.

Table 1 - 4.8% increase

Bedrooms	% of Dwelling Stock	Average Weekly Rent 2025/26	Average Weekly Rent 2026/27	Average Increase	% Increase
Bedsit	0.52%	70.34	73.72	3.38	4.8%
1 Bedroom	13.65%	87.19	91.38	4.19	4.8%
2 Bedrooms	43.35%	97.17	101.83	4.66	4.8%
3 Bedrooms	40.17%	107.02	112.16	5.14	4.8%
4 Bedrooms	2.16%	115.56	121.11	5.55	4.8%
6 Bedrooms	0.15%	131.51	137.83	6.31	4.8%

Table 2 – Property Analysis of Increase

Increase per Week	Number of Properties	% of Properties
Under £3.99	317	5.44%
£4.00 - £4.49	1,277	21.92%
£4.50 - £4.99	2,179	37.41%
£5.00 - £5.49	1,552	26.64%
£5.50 - £5.99	410	7.04%
£6.00 - £6.49	39	0.67%
£6.50 - £6.99	12	0.21%
£7.00 – £7.49	4	0.07%
£7.50 - £7.99	9	0.15%
Over £8.00	26	0.45%

4.8 In setting the budget for rental income for future years, in addition to the 4.8% rent increase, the following assumptions have been made:

- Void rent of 1.5%
- Following Government changes to the Right To Buy (RTB) discount rates the sales forecast has been set at **15** for 2026/27 based on the reduced activity levels during 2025/26 since the changes were introduced.

Table 3 – Housing Revenue Account Budget Assumptions

Cost Heading	2026/27		2027/28		2028/29	
	% Increase	Annual Increase on base budget	% Increase	Annual Increase on base budget	% Increase	Annual Increase on base budget
Pay Award	3%	£209k	2%	£130k	2%	£133k
Fuel *	10%	£5k	5%	£8k	5%	£12k
Gas*	5%	£19k	5%	£13k	5%	£14k
Electricity*	10%	£25k	5%	£14k	5%	£15k

*These budgets have been rebased in 2026/27 following an underspend in 2024/25 and forecast savings in 2025/26 to ensure they are more accurate set based on current consumption levels and reduced unit prices. The increases in 2026/27 are based on the reduced base budget for these areas

4.9 Treasury Investment Income - the financial forecasts for investment income remain volatile with most economist's predicting a reduction in Base Rate. Estimated interest rates for investments, based on projections from the Council's Treasury Advisors, are shown at table 4 below.

Table 4 – Treasury Investment Financial Forecasts

Financial Year	2026/27	2027/28	2028/29
Forecasted Interest Rate	3.50%	3.25%	3.00%
Assumed Interest Receivable	£1.203m	£0.804m	£0.652m

5 CAPITAL PROGRAMME 2026/27 – 2028/29

Housing Investment Programme (HIP)

5.1 The capital programme for the period 2026/27 – 2028/29 has been derived using the results and analysis of the recent Stock Condition Survey.

5.2 This analysis allows the Council to focus the resources of the HRA to address outstanding refurbishment and improvements in key parts of the stock including:

- energy efficiency investment
- ensuring ongoing investment in compliance works; and

- scheduled improvements such as replacements of kitchens and bathrooms, replacement roofing and installation of secure and efficient doors and windows.

5.3 The 2026/27 programme (excluding any carried forwards) is summarised at **Table 5** and detailed at **Appendix B**.

Table 5 – HRA Capital Programme Summary

	2026/27 Proposed Budget	2027/28 Indicative Budget	2028/29 Indicative Budget
	£'000	£'000	£'000
Energy Efficiency Initiatives	6,250	1,250	1,250
Vehicle Purchase	221	238	0
New Build Programmes	4,000	3,000	3,000
Refurbishment and Improvement Works	7,122	8,322	8,322
Physical Adaptations	300	300	300
HRA Budget	17,893	13,110	12,872
Financing:			
Capital Receipts	4,000	3,000	3,000
Grants and Contributions	2,500	0	0
Reserves	11,393	10,110	9,872
Total Financing	17,893	13,110	12,872

5.4 In addition to the above there are two schemes in the 2025/26 programme that are currently forecast to be carried forwards into 2026/27:

- Housing Development Investment - **£8.099m** (funded from Capital Receipts)
- Fire Protection - **£1.2m** (funded from Major Repairs Reserve)

6 CAPITAL FINANCING

6.1 The HRA Capital Programme is proposed to be financed from HRA earmarked reserves. This is currently affordable without the need for borrowing because the HRA is able to create an operating surplus which contributes to the Major Repairs Reserve.

6.2 The HRA capital programme for 2026/27 (including carry forwards) is proposed to be financed from the following:

- £12.099m Capital Receipts Reserve
- £2.5m Grant Funding
- £12.593m Major Repairs Reserve

7 RESERVES AND BALANCES

7.1 A number of specific reserves assist in the delivery of HRA services, which are used to fund both revenue and capital expenditure. Furthermore, the HRA has a specific working balance which provides financial support to the HRA should any significant unforeseen costs arise during the Financial Year.

7.2 The Major Repairs Reserve is the primary source of funding for the HRA capital programme. It is proposed that it will fund investment in the housing stock over the next 3 years. Further detail of the HRA Reserves can be found in **Appendix C**.

Table 6 - Budgeted HRA Reserve Movements

Reserve Heading	2026/27 £'000	2027/28 £'000	2028/29 £'000
Priorities Reserve	(100)	(100)	(100)
Working Balance	(133)	272	(1,394)
Capital Receipts	(9,622)	(773)	(1,357)
Major Repairs Reserve	(5,543)	(2,436)	267

- The Priorities Reserve is used to fund HRA service priorities. In 2026/27 **£100k** of the reserve will be used to fund New Build Feasibility studies.
- The Capital Receipts Reserve movements shown in **Table 6** above are proposed to contribute towards financing the new build scheme over the 3-year capital programme.
- An annual revenue contribution is required to the Major Repairs Reserves which funds capital investment in the Council's housing stock. The Major Repairs Reserve of **(£12.593m)** will contribute towards the 2026/27 programme (including carry forwards), further details regarding the financing of each scheme are detailed in **Appendix B**.
- A sum of **£3.222m** is transferred annually from the HRA account to the working balance which is used to fund the principal repayment of the external HRA self-financing loan taken out in 2012. An annual contribution is also made from the working balance to the Major Repairs Reserve to ensure sufficient resources are available to fund investment in the housing stock. In 2026/27 this contribution will be **£1.714m**.

7.3 Based on the current level of capital expenditure over the next 3 years the MRR balance is forecast to significantly decrease from **£15.316m** as at 31 March 2025 to a projected balance of **£2.796m** at 31 March 2029. Together with the increased pressure in dealing with the revenue repairs and maintenance issues puts a severe financial strain on the HRA with the overall level of reserves forecast to reduce from **£35.723m** at 31 March 2025 to **£8.486m** at 31 March 2029.

- 7.4 Whist the current HRA Business Plan shows a balanced position in the Medium Term, longer-term projections show the need to draw on further reserves before potentially falling into a deficit by 2032/33.
- 7.5 This could be mitigated if the Government provides capacity to increase rents through rent convergence. Further details are expected in January 2026 when the outcome of the recent consultation will be known.
- 7.6 If the outcome of rent convergence proposals is not sufficient to deal with the projected deficits within the HRA Business Plan then it will be critical to revisit the future capital and revenue spending projections to ensure a balanced, fully funded business plan is attainable.

8 Reasons for the Recommendations

- 8.1 The Council is required to set a HRA Budget each year and to set rent levels in accordance with the Government rent setting guidance.

9 Consultation

- 9.1 The Budget - Joint OSC provides the opportunity for Members to consider budget proposals for 2026/27 and to make any recommendations with respect to the information set out in the report.

10 Appendices

Appendix A – 2026/27 Revenue summary – Housing Revenue Account (HRA)

Appendix B – 2026/27 Capital Programme – HRA

Appendix C – 2026/27 Reserves Statement – HRA

Appendix D – HRA Finance Risk Register

Appendix E – HRA Equality Impact Assessment

This page is intentionally left blank

APPENDIX A

2025/26 - 2028/29 HRA Revenue Summary

	Description	2025/26 Revised Budget £	2026/27 Proposed Budget £	2027/28 Indicative Budget £	2028/29 Indicative Budget £
EXPENDITURE					
1	Repairs & Maintenance	13,589	13,521	13,118	13,134
2	Supervision & Management - General	2,543	2,649	2,734	2,804
3	Supervision & Management - Special	2,261	2,055	2,090	2,127
4	Depreciation and Impairment Losses	4,181	5,336	5,443	5,552
5	Debt Management	36	37	38	39
6	Provision for Bad Debts	206	212	218	224
7	Other Expenditure (Pension Deficit)	0	0	0	0
8	Support Recharge from General Fund	2,960	3,049	3,110	3,172
9	TOTAL EXPENDITURE	25,775	26,859	26,751	27,053
INCOME					
10	Dwelling Rents	(29,856)	(31,091)	(32,184)	(33,209)
11	Non Dwelling Rents	(322)	(292)	(296)	(299)
12	Charges for Services & Facilities	(886)	(903)	(922)	(940)
13	Other Income	(18)	(18)	(18)	(18)
14	TOTAL INCOME	(31,082)	(32,304)	(33,418)	(34,466)
NET COST OF HRA SERVICES					
15	Interest Payable & Similar Charges	2,043	1,945	1,847	1,750
16	Interest & Investment Income	(1,798)	(1,203)	(804)	(652)
17	NET POSITION BEFORE RESERVE MOVEMENTS	(5,061)	(4,703)	(5,625)	(6,315)
MOVEMENT ON HRA RESERVE BALANCE					
18	HRA BALANCE AT START OF YEAR	1,573	3,005	2,872	3,144
19	NET POSITION AS AT 31ST MARCH	5,061	4,703	5,625	6,315
20	Repayment of Principle	(3,222)	(3,222)	(3,222)	(3,222)
21	Funding from HRA Priority Reserve	3,307	100	100	100
22	Major Repairs Reserve (MRR) Transfer	(3,714)	(1,714)	(2,231)	(4,587)
23	HRA BALANCE AT END OF YEAR	3,005	2,872	3,144	1,750
MRR MOVEMENTS					
24	MRR BALANCE AT START OF YEAR	15,316	10,508	4,965	2,529
25	Depreciation & MRR Transfers	7,895	7,050	7,674	10,139
26	Capital Financing	(12,703)	(12,593)	(10,110)	(9,872)
27	MRR BALANCE AT END OF YEAR	10,508	4,965	2,529	2,796

This page is intentionally left blank

2026/27 -2028/29 HRA Capital Programme and Financing Statement

	Description	Funding Source	2026/27 Proposed Budget £'000	2027/28 Indicative Budget £'000	2028/29 Indicative Budget £'000
1	Energy Efficiency Initiatives Central Heating, Ventilation and Boiler Replacements	Major Repairs Reserve	1,250	1,250	1,250
2	Decarbonisation Works	Grant/Major Repairs Reserve	5,000	0	0
			6,250	1,250	1,250
3	Purchase of Vehicles Repairs Vehicles	Major Repairs Reserve	221	238	0
			221	238	0
4	New Build Programme Housing Development Investment	Capital Receipts Reserve	4,000	3,000	3,000
			4,000	3,000	3,000
5	Refurbishment and Improvement Compliance Works Rewiring	Major Repairs Reserve	150	150	150
6	Lifts	Major Repairs Reserve	252	252	252
7	Alarms	Major Repairs Reserve	50	50	50
8	Fire Protection	Major Repairs Reserve	200	1,400	1,400
9	Compliance Works	Major Repairs Reserve	50	50	50
10	Tunstall Upgrades	Major Repairs Reserve	100	100	100
11	Roofing	Major Repairs Reserve	750	750	750
12	Fencing	Major Repairs Reserve	300	300	300
13	Exterior Refurbishment	Major Repairs Reserve	400	400	400
14	Kitchens	Major Repairs Reserve	2,500	2,500	2,500
15	Bathrooms	Major Repairs Reserve	900	900	900
16	External Wall Finishes	Major Repairs Reserve	250	250	250
17	Doors	Major Repairs Reserve	125	125	125
18	Windows	Major Repairs Reserve	900	900	900
19	Communal Rooms	Major Repairs Reserve	75	75	75
20	Door Entry Systems	Major Repairs Reserve	20	20	20
21	Structural Refurbishment	Major Repairs Reserve	100	100	100
	Major Repairs Reserve		7,122	8,322	8,322
22	Other Works Physical Adaptations	Major Repairs Reserve	300	300	300
23	Total HRA Capital Programme		17,893	13,110	12,872
24	HRA FINANCED BY: HRA Capital Receipts Reserve		4,000	3,000	3,000
25	Grants and Contributions		2,500	0	0
26	Major Repairs Reserve		11,393	10,110	9,872
27	Total HRA Capital Programme Financing		17,893	13,110	12,872

This page is intentionally left blank

2025/26 - 2028/29 HRA Reserves Statement

		Balance as at 31 March 2025 £000	Forecast Movement £000	Forecast Balance 31 March 2026 £000	Forecast Movement £000	Forecast Balance 31 March 2027 £000	Forecast Movement £000	Forecast Balance 31 March 2028 £000	Forecast Movement £000	Forecast Balance 31 March 2029 £000
Revenue Reserves										
1	HRA Climate Reserve	500	(43)	457	0	457	0	457	0	457
2	HRA Priorities Reserve	5,761	(2,264)	3,497	(100)	3,397	(100)	3,297	(100)	3,197
3	Reactive Repairs Reserve	1,000	(1,000)	0	0	0	0	0	0	0
4	Working Balance	1,573	1,432	3,005	(133)	2,872	272	3,144	(1,394)	1,750
5	Total HRA Revenue Reserves	8,834	(1,875)	6,959	(233)	6,726	172	6,898	(1,494)	5,404
HRA Capital Reserve										
6	HRA Capital Receipts Reserve	11,573	465	12,038	(9,622)	2,416	(773)	1,643	(1,357)	286
7	Major Repairs Reserve	15,316	(4,808)	10,508	(5,543)	4,965	(2,436)	2,529	267	2,796
8	Total HRA Capital Reserves	26,889	(4,343)	22,546	(15,165)	7,381	(3,209)	4,172	(1,090)	3,082
9	Total HRA Reserves	35,723	(6,218)	29,505	(15,398)	14,107	(3,037)	11,070	(2,584)	8,486

This page is intentionally left blank

Appendix D – Housing Revenue Account Finance Risk Register

Risk	Likelihood	Impact	Residual Risk Score	Mitigating Action
1. Unbalanced HRA Business Plan	3	3	12 High	Continue to undertake financial modelling of the HRA Business Plan to ensure ongoing affordability and financial sustainability. The balance between increased revenue spend dealing with repairs and maintenance, regulatory compliance and ensuring decent homes against the delivery of with capital programme will be key. Review of the Government proposals around rent convergence will be undertaken once published in early 2026 to consider potential for increased rental income. Modelling being undertaken with the Councils treasury advisors to assess if there could be any financial benefit to refinancing the existing HRA debt.
2. Insufficient levels of reserves	3	3	12 High	Over the next 3-year period as a consequence of future spending levels there is a significant reduction in reserve balances due to the financing of the capital program which is unsustainable. Therefore, a fundamental review using stock condition data is necessary to plan in the medium-term stock investment levels.
3. Increase in bad debts as a result of economic circumstances	3	2	8 High	Rent collection is the key income source for the HRA. The council has in place pro-active debt management procedures in place.
4. Increased maintenance costs of HRA Stock – both revenue and capital	3	3	12 High	The budget proposals for 2026/27 include continued significant in the social housing stock which is required to meet new government requirements for decent homes standard. Effective budget monitoring is in place to analyse financial spend to identify any pressures at an early stage and ensure corrective action is undertaken
5. Fuel price volatility	1	3	6 Medium	Weekly monitoring of fuel charge and proactive interventions to ensure optimisation of fuel consumption.
6. Inflation increases beyond budgeted levels	2	2	5 Medium	Budget assumptions kept up to date with most recent projections and monthly sensitivity analysis is produced to monitor the impact of inflationary increases.

		Impact				
		4	10 Medium	13 High	15 Very High	16 Very High
		3	6 Medium	9 High	12 High	14 Very High
		2	3 Low	5 Medium	8 High	11 High
		1	1 Low	2 Low	4 Medium	7 Medium
			1	2	3	4
			Unlikely	Possible	Likely	Certain
			Low but not impossible <20%	Fairly likely to occur 21% - 50%	More likely to occur than not 51% - 80%	Expected to occur in most circumstances >80%

Likelihood



APPENDIX E

Equality Impact Assessment

Question	Response
1. Name of policy/funding activity/event being assessed	HRA Budget and Rent Setting 2026/27
2. Summary of aims and objectives of the policy/funding activity/event	To set the Rent for 2026/27
3. Who is affected by the policy/funding activity/event?	Housing Tenants
4. Has there been any consultation with, or input from, customers/service users or other stakeholders?	Rent increase policy is set by government.
5. What are the arrangements for monitoring and reviewing the actual impact of the policy/funding activity/event?	<p>With regards to rent setting the Council is following Government guidance. The actual rent is calculated on a property by property basis so it is not possible to provide a specific comment as each impact will vary on an individual basis.</p> <p>Increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.</p>

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
Age	Yes	<p>Rent increases will have a negative impact on all tenants but the impact on those groups with a low income that do not qualify for support will be more greatly impacted.</p> <p>There is the potential for individuals below the age of 21 to be more greatly impacted due to the National Minimum Wage rate for this group of people.</p>	<p>Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.</p>
Disability	Yes	Rent increases will have a negative impact on all tenants but the impact of individuals with this protected characteristic	Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on



APPENDIX E

		could be greater if they are in receipt of benefit support.	low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Gender Reassignment	No	Rent increases will have a negative impact on all tenants	
Marriage and Civil Partnership	No	Rent increases will have a negative impact on all tenants	
Pregnancy and Maternity	Yes	Rent increases will have a negative impact on all tenants but the impact on individuals with this protected characteristic could be greater as income is likely to be lower when on maternity leave.	Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Race	No	Rent increases will have a negative impact on all tenants	
Religion or Belief	No	Rent increases will have a negative impact on all tenants	
Sex	No	Rent increases will have a negative impact on all tenants	
Sexual Orientation	No	Rent increases will have a negative impact on all tenants	
Other Factors requiring consideration			
Socio-Economic Impacts	Yes	The cost of living crisis is continuing to have an impact on tenants so increases in rent will add further financial pressure to households.	Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
Carers	Yes	Carers could be more greatly impacted by Rent increases than those who	Rent increases will be mitigated for those tenants in receipt of Housing Benefit and Universal



APPENDIX E

		do not have a caring responsibility due to the potential impact this responsibility could have on their ability to work.	Credit but there is a potential for a negative impact for tenants on low incomes who are not eligible benefits. The Council will respond to any adverse impact by promotion of Discretionary Housing Payments and other benefit support.
--	--	--	--

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	
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		



APPENDIX E

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	David Scott – Assistant Director of Finance (Deputy s151)
Officer Responsible for implementing the policy/function etc	As above
Date Completed	17 December 2025
Line Manager	Richard Wyles Deputy Chief Executive and s151
Date Agreed	18 December 2025
Date of Review	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.