



8<sup>th</sup> July 2025

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

## Provisional Outturn 2024/25 – Budget Carry Forwards

### Report Author

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### Purpose of Report

This report seeks a delegation to approve the carry forward of budgets from financial year 2024/25 to financial year 2025/26.

### Recommendations

**Cabinet is asked to delegate authority to the Deputy Chief Executive and s151 Officer, in consultation with the Cabinet Member for Finance, HR & Economic Development, to finalise the 2024/25 budget carry forwards for Capital and Revenue expenditure in respect of the General Fund and Housing Revenue Account (HRA).**

### Decision Information

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Does the report contain any exempt or confidential information not for publication?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

## **1. Implications**

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

### ***Finance***

- 1.1 There are no financial considerations arising from this report as the budgets have previously been approved by Council. The proposal is simply to re-allocate between financial years.

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

### ***Legal and Governance***

- 1.2 There are no legal or governance implications that aren't already reflected within the report.

Completed by: *James Welbourn, Democratic Services Manager*

## **2. Other Options Considered**

- 2.1 An alternative option would be to present the budget carry-forwards to a later meeting of Cabinet but this would create a delay in the availability of budgets which would have a consequent detrimental impact on the delivery of the Council's projects and services.

## **3. Preferred Option**

- 3.1 The preferred option is set out in the recommendation of the report.

## **4. Reasons for the Recommendations**

- 4.1 Work is underway to prepare the outturn position of the Council for the financial year ending 31 March 2025. Alongside the preparation of the outturn, work is also underway to prepare the draft Statement of Accounts which will be subject to audit during over the coming weeks.
- 4.2 It is a normal and regular activity and a key part of outturn preparations to consider and review budget carry forward requirements. These are budgets that have been allocated for a financial year but the anticipated date of expenditure has been delayed into the following financial year. This is a normal occurrence

that happens each financial year following the review of the outturn and where specific projects or events cross over financial years.

- 4.3 Due to unforeseen delays in compiling financial information, it has not been possible to present the budget carry forwards to the July meeting of Cabinet. In order to avoid deferring the decision until the September meeting, a delegation of authority to the S151 Officer in consultation with the Cabinet Member for Finance, HR and Economic Development is requested in order to approve the budget carry forwards when they have been reviewed.
- 4.4 Upon submission of the budget carry forward proposals, an Officer Delegation report will be published to confirm the carry forwards that have been approved.