



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Officer Delegated Decision

4 August 2025

Richard Wyles, Deputy Chief Executive
and s151 Officer

Approval of 2024-25 Budget Carry Forwards

This report provides details of the 2024-25 Budget Carry Forwards in respect of Revenue and Capital for the General Fund and Housing Revenue Account.

Contact

David Scott, Assistant Director of Finance

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Decision made by:	Deputy Chief Executive and s151 Officer
Decision:	To confirm the 2024-25 Budget Carry Forwards
Public or Exempt:	This report is not exempt from publication
Reasons for exemption:	N/A
Conflicts of interest:	No
Policy compliant:	Yes
Details of delegation:	Cabinet agreed a specific delegated authority which provides the Deputy Chief Executive with the ability to take this decision at their meeting held on 8 July 2025.

1. Implications

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

Finance

- 1.1 The budget carry forwards are budgets which have been previously approved by Council and this decision is to re-allocate those budgets between financial years in order to align with the anticipated expenditure profile.

Financial Implications reviewed by: Richard Wyles, Deputy Chief Executive and S151 Officer

Legal and Governance

- 1.2 The Deputy Chief Executive has the necessary delegated authority to take this decision, as granted by Cabinet on 8 July 2025. The decision must be in consultation with the Cabinet Member for Finance, HR and Economic Development.

Legal Implications reviewed by: James Welbourn, Democratic Services Manager

2. The Purpose of the Report

- 2.1 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.

- 2.2 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.

- 2.3 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 of Cabinet, a delegation of authority to the S151 Officer in consultation with the Cabinet Member for Finance, HR and Economic Development was approved.

2.4 Appendix A provides the detail of the General Fund carry forwards being approved which in summary total:

- General Fund Revenue (Table 1) - £1.250m
- General Fund Capital (Table 2) - £2.542m

2.5 Appendix B provides the detail of the Housing Revenue Account carry forwards being approved which in summary total:

- Housing Revenue Account Capital (Table 1) - £0.842m

There are no revenue carry forwards being requested for the Housing Revenue Account for 2024-25.

3. Available Options Considered

3.1 An alternative option would be to not approve any budget carry-forwards but this would have a detrimental impact on the delivery of the Council's projects and service.

4. Preferred Option

4.1 To approve the budget carry forwards identified in Appendix A and B.

5. Reasons for the Decision(s)

5.1 To ensure budgets previously agreed by Council are fully spent on their intended purpose to deliver Council projects and services in line with the Corporate Plan objectives.

6. Consultation

6.1 The proposed budget carry forwards have been included in the provisional outturn reports being presented to both Governance and Audit Committee and Finance and Economic Overview and Scrutiny Committee at their respective meetings on the 23rd and 24th July 2025. The Deputy Chief Executive in making the final decisions on the allocation in consultation with the Cabinet Member for Finance, HR and Economic Development.

7. Appendices

7.1 Appendix A – General Fund Carry forwards 2024-25

7.2 Appendix B – Housing Revenue Account Carry Forwards 2024-25

Signed by: **Richard Wyles**

Dated: **4 August 2025**