



**SOUTH  
KESTEVEN  
DISTRICT  
COUNCIL**

## **Cabinet**

5<sup>th</sup> May 2026

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

# **Provisional Outturn 2025/26 – Budget Carry Forwards**

### **Report Author**

Richard Wyles, Deputy Chief Executive and s151 Officer

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### **Purpose of Report**

To seek a delegation to approve the carry forward of budgets from Financial Year 2025/26 to Financial Year 2026/27.

### **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 2025/26 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Does the report contain any exempt or confidential information not for publication?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 are not already reflected within the report.

Completed by: *James Welbourn, Democratic Services Manager*

## **2. Background**

- 2.1 Work is underway to prepare the outturn position of the Council for the financial year ending 31 March 2026. Work is also underway to prepare the draft Statement of Accounts which will be subject to audit during over the coming weeks.
- 2.2 Review of budget carry forward requirements is regular activity and a key part of outturn preparations. 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 when specific projects or events cross over financial years.
- 2.3 Delegation of authority to the Council's s151 Officer, in consultation with the Cabinet Member for Finance, HR and Economic Development, is requested in order to approve any budget carry forwards for FY2025/26. This is intended to expedite the allocation of funds between financial years and therefore avoid unnecessary delays to projects.
- 2.4 Upon submission of the budget carry forward proposals, an Officer Delegation report will be published to confirm the carry forwards that have been approved.

### **3. Other Options Considered**

- 3.1 Budget carry forwards could be presented to a later meeting of Cabinet, but this would create a delay in the availability of budgets; there would be a consequent detrimental impact on delivery of projects and services.

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

- 4.1 To ensure the efficient transfer of funding allocation between financial years without unnecessary delay.