



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Officer Delegated Decision

17 July 2026

Richard Wyles, Deputy Chief Executive
and s151 Officer

Approval of 2025-26 Budget Carry Forwards

This report provides details of the 2025-26 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 2025-26 Budget Carry Forwards
Key or Non-key	Not Key
For Call-in	No
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 5 May 2026.

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 the financial years 2025/26 to 2026/27 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 5 May 2026. 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 2026. Alongside the preparation of the outturn, work is also continuing in the preparation of the draft Statement of Accounts which will be subject to audit during over the coming months.
- 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 Cabinet provided delegated 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) at their meeting on 5 May 2026.

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

- General Fund Revenue (Appendix A) - £0.929m
- General Fund Capital (Appendix B) - £0.631m

2.5 In addition to the above there are some reductions to previously agreed carry forwards, which are no longer required, to the General Fund capital programme that were agreed by Council as part of the 2026/27 budget process totalling £0.339m as summarised in Appendix B.

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

- Housing Revenue Account Revenue - £0.150m
- Housing Revenue Account Capital - £0.321m

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 priorities.

4. Preferred Option

4.1 To approve the budget carry forwards identified at 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 Governance and Audit Committee, Finance and Economic Overview and Scrutiny Committee and Cabinet at their respective meetings on the 21 and 23 July 2026. 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 & B – General Fund Carry forwards 2025-26

7.2 Appendix C – Housing Revenue Account Carry Forwards 2025-26

Signed by: **Richard Wyles**

Dated: **17 July 2026**